

Docket No. UE 433  
Exhibit PAC/1700  
Witness: Sherona L. Cheung

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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**Direct Testimony of Sherona L. Cheung**

**February 2024**

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## ATTACHED EXHIBITS

Exhibit PAC/1701—Revenue Requirement Summary

Exhibit PAC/1702—Oregon Results of Operations – December 2025

Confidential Exhibit PAC/1703—PacifiCorp’s Property Tax Estimation Procedure

Confidential Exhibit PAC/1704—Pro Forma Wage Escalators

Confidential Exhibit PAC/1705—IHS Markit Escalation Indices

Confidential Exhibit PAC/1706—REC Revenues Adjustment Support

Confidential Exhibit PAC/1707—Bridger Mine Reclamation Support

Confidential Exhibit PAC/1708—New Wind Generation Capital Additions Support

Exhibit PAC/1709—Insurance Premium Deferral Amortization

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Exhibit PAC/1710—Wildfire Mitigation Plan Automatic Adjustment Clause True-Up  
Illustration

Exhibit PAC/1711—Updated COVID-19 Deferred Costs Amortization

1                   **I.           INTRODUCTION AND QUALIFICATIONS**

2   **Q.    Please state your name, business address, and present position with PacifiCorp**  
3       **d/b/a Pacific Power (PacifiCorp or the Company).**

4   A.   My name is Sherona L. Cheung, and my business address is 825 NE Multnomah  
5       Street, Suite 2000, Portland, Oregon 97232. I am currently employed as Revenue  
6       Requirement Manager for PacifiCorp.

7   **Q.    Briefly describe your educational and professional background.**

8   A.   I earned my Bachelor of Commerce with a major in Finance in 2008. In 2011, I  
9       obtained my Certified Management Accounting designation in British Columbia,  
10      Canada. In addition to my formal education, I have attended several utility  
11      accounting, ratemaking, and leadership seminars and courses. I have been employed  
12      by the Company since May of 2013 in various positions within the regulation  
13      organization. In April 2021, I was promoted to Revenue Requirement Manager.

14   **Q.    What are your responsibilities as Revenue Requirement Manager?**

15   A.   My primary responsibilities include overseeing the calculation of PacifiCorp's  
16      revenue requirement and the preparation of various regulatory filings in Oregon,  
17      Washington, and California. I am also responsible for the calculation and reporting of  
18      PacifiCorp's regulated earnings and the application of the inter-jurisdictional cost  
19      allocation methodologies.

20   **Q.    Have you testified in previous regulatory proceedings?**

21   A.   Yes. I have previously provided testimony in California, Oregon, and Washington.

1                                    **II.                    PURPOSE AND SUMMARY OF TESTIMONY**

2    **Q.            What is the purpose of your direct testimony in this case?**

3    A.            My direct testimony addresses the calculation of the Company’s Oregon-allocated  
4                    revenue requirement, excluding net power costs (NPC), and the revenue increase  
5                    requested in the Company’s filing. Specifically, I provide testimony on the following:

- 6                    • The calculation of the \$157.7 million revenue increase requested in this  
7                    general rate case (GRC) representing the increase over current rates required  
8                    for the Company to recover its Oregon non-NPC revenue requirement of  
9                    \$1,234.2 million. The Company currently recovers its NPC through the  
10                    Transition Adjustment Mechanism (TAM).
- 11                    • The selection of the historical period of the 12 months ended June 2023 (Base  
12                    Period) as the basis for the test period in this proceeding.
- 13                    • The development of the forecast test year in this case, which is the 12-month  
14                    period ending December 31, 2025 (Test Period).
- 15                    • The treatment of forecast capital additions included in the revenue  
16                    requirement calculations, which have been limited to projects placed in  
17                    service before January 1, 2025, the beginning of the Test Period.
- 18                    • The presentation of the normalized results of operations for the Test Period  
19                    demonstrating that under current rates the Company will earn an overall return  
20                    on equity (ROE) in Oregon of 6.5 percent, which is less than the Company’s  
21                    currently authorized ROE of 9.5 percent and the 10.3 percent requested by the  
22                    Company and supported by Company witness Ann E. Bulkley in this  
23                    proceeding.
- 24                    • An overview of the implementation of two new rate schedules dedicated to the  
25                    recovery of excess liability insurance premiums (both deferred and on-going),  
26                    and the funding of a Catastrophic Fire Fund, as well as changes to the Wildfire  
27                    Mitigation Plan (WMP) Automatic Adjustment Clause (AAC) schedule, and  
28                    the COVID-19 costs deferral amortization schedule.

29    **Q.            How have you organized your testimony?**

30    A.            I have divided my testimony into four sections. I discuss the development of the  
31                    Company’s revenue requirement, including the base and test periods, in Section III,  
32                    Revenue Requirement. In Section IV, Inter-jurisdictional Allocations, I address the

1 allocation methodology used in this filing. In Section V, Oregon Results of  
2 Operations, I provide a description of the Oregon Results of Operations, including a  
3 review of the information contained in Exhibit PAC/1702. In Section VI, I provide a  
4 description of modifications to rate schedules that the Company is seeking beyond its  
5 base rate price change in this case, specifically with regards to the creation of two  
6 new rate schedules for the recovery of excess liability insurance premiums, and the  
7 funding of a Catastrophic Fire Fund, as well as requested changes to the WMP AAC  
8 schedule and the COVID-19 costs deferral amortization schedule.

### 9 III. REVENUE REQUIREMENT

10 **Q. What is the revenue requirement to achieve the requested ROE in this case?**

11 A. At current rate levels, the Company will earn an overall ROE in Oregon of  
12 6.5 percent during the Test Period. This return is less than the 9.5 percent ROE  
13 authorized in the Company's 2023 GRC, docket UE 399 (2023 Rate Case).<sup>1</sup> The  
14 Company is proposing to change the authorized ROE in this case to 10.3 percent. A  
15 10.3 percent ROE produces a non-NPC revenue requirement of \$1,234.2 million  
16 based on the 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol (2020  
17 Protocol). Exhibit PAC/1701 provides a summary of the Company's Oregon-  
18 allocated results of operations for the Test Period. Exhibit PAC/1702 provides the  
19 supporting details and calculations and is discussed in greater detail later in my  
20 testimony.

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<sup>1</sup> *In the Matter of PacifiCorp, d/b/a Pacific Power, Request for a General Rate Revision*, Docket No. UE 399, Order No. 22-491 at 7 (Dec. 16, 2022). The Commission set an overall rate of return at 7.109 percent and an authorized return on equity of 9.5 percent.

1 **Q. Please explain how you have treated NPC in this filing.**

2 A. As noted above, the Company recovers its NPC through the TAM, which is being  
3 concurrently filed with this GRC,<sup>2</sup> for calendar year 2025 NPC. To model the non-  
4 NPC revenue requirement for this case, the Company first computed an overall Test  
5 Period revenue requirement including the NPC as filed in the TAM and then removed  
6 the NPC components from the overall price change. This approach is required to  
7 compute certain non-NPC components of the Test Period revenue requirement that  
8 are impacted by NPC-related items, such as the embedded cost differential (ECD),  
9 and various revenue-sensitive items. Details supporting the overall revenue  
10 requirement and the breakout between the TAM and GRC are provided in Exhibit  
11 PAC/1701. Page 1.0 of Exhibit PAC/1701 also shows the division of revenue  
12 requirement between the TAM and GRC components, and the resulting GRC-related  
13 price change requested in this case.

14 **A. Base Period**

15 **Q. Why did the Company use July 2022 through June 2023 as the historical basis,  
16 or Base Period, for developing the Test Period in this case?**

17 A. The Company selected the 12-month period ended June 2023 as the historical basis  
18 for this case because it was the most recent total-Company data available for inter-  
19 jurisdictional allocations to achieve its targeted filing date for the current proceeding.  
20 The Company audits and extracts total-Company accounting information with the  
21 data components necessary for state allocations on a semi-annual basis for the 12-  
22 month period ending June and December each year. This semi-annual data extract and

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<sup>2</sup> *In re the matter of PacifiCorp dba Pacific Power 2025 Transition Adjustment Mechanism*, Docket No. UE 434, Initial Filing (Feb. 14, 2024).

1 review procedure is a key control measure to ensure the accuracy and reliability of the  
2 data, which serves as the basis for each of the Company's results of operations and  
3 GRC filings.

4 **Q. When will calendar year 2023 total-Company data become available on an**  
5 **inter-jurisdictional allocation basis?**

6 A. Only once total-Company data is audited does it become available to begin analysis  
7 on an inter-jurisdictional allocation basis. Because of the unique complexities the  
8 Company faces as a multi-jurisdictional utility, additional time is necessary once  
9 total-Company financial data is finalized to ensure state-allocated data is accurate.  
10 Due to these complex steps, calendar year 2023 data will not be available for use as  
11 the basis of a forecast test period until the end of April 2024, more than two months  
12 after this GRC is filed.

13 **B. Test Period**

14 **Q. What Test Period did the Company use to determine revenue requirement in this**  
15 **case?**

16 A. The forecast Test Period used by the Company in this proceeding is the 12 months  
17 ending December 31, 2025.

18 **Q. Why did the Company choose the year ending December 31, 2025, as the Test**  
19 **Period?**

20 A. The Test Period in this case was selected to best reflect the conditions during the time  
21 the new rates will be in effect. The requested rate effective date in this case is January  
22 1, 2025, which matches the start of the Test Period used by the Company in the



1 calculation of the revenue requirement. The Test Period in this GRC also matches the  
2 test period used in the development of the NPC filed in the concurrent TAM.

3 **Q. Please explain how the Company developed the revenue requirement for the Test**  
4 **Period.**

5 A. Revenue requirement preparation began with historical accounting information; in  
6 this case, the Company used the 12 months ended June 30, 2023. Each of the revenue  
7 requirement components in the Base Period was analyzed to determine if a  
8 normalizing ratemaking adjustment was warranted to reflect normal operating  
9 conditions. The historical information was then adjusted to recognize known,  
10 measurable, and anticipated events. Previous Commission-ordered adjustments are  
11 also included as part of the Company's revenue requirement calculation for the Test  
12 Period.

13 **Q. What is the significance of beginning with historical information?**

14 A. The Company begins with historical accounting information and makes discrete  
15 adjustments to arrive at the Test Period revenue requirement. Beginning with  
16 historical information provides a solid foundation that is readily available for audit by  
17 all who wish to participate in the case. Individual adjustments are also available for  
18 review, and regulators and intervenors may determine each adjustment's relevance  
19 and accuracy.

20 **Q. Please summarize the process used to adjust the historical accounting**  
21 **information to reflect Test Period revenues and costs.**

22 A. Revenues are adjusted by applying the current Commission-approved tariff rates to  
23 the Test Period load projection. NPC are developed using the Aurora model from

1 Energy Exemplar. The results of the Aurora run for the Test Period are embedded in  
2 the results for calculation purposes only; as previously mentioned, recovery of these  
3 costs is sought through the TAM filing. Historical operations and maintenance  
4 (O&M) expenses, excluding NPC, are split into labor and non-labor components.  
5 Non-labor costs are adjusted for inflation using inflation indices developed  
6 specifically for electric utilities provided by IHS Markit (previously Global Insight)  
7 and for other distinct changes required to reflect conditions expected during the Test  
8 Period. Historical labor costs are also adjusted for contractual and anticipated  
9 increases through the end of the Test Period.

10 **Q. Does the Company rely solely on its own projections of future cost increases?**

11 A. No. For example, the adjustment made to account for inflation between the historical  
12 period and the Test Period relies on inflation indices published by IHS Markit.  
13 Updates to pension and benefits expenses are made in accordance with forecasts from  
14 actuarial reports, while labor expenses governed by union contracts are  
15 walked-forward to Test Period levels using contractual labor increase percentages.

16 **Q. How has the Company addressed areas where cost increases are different than  
17 inflation?**

18 A. The Company's business units were asked to identify areas where budgets were  
19 significantly different than historical amounts, adjusted for wage increases and  
20 inflation. When differences were identified, the business units were asked to provide  
21 support for changes in the number, or frequency, of activities. An example of this type  
22 of adjustment is the Incremental O&M Expenses adjustment (Exhibit PAC/1702,  
23 adjustment page 4.13). Adjustments of this nature are necessary because inflation

1 indices account for cost increases on existing units of production, not changes in  
2 volume or processes.

3 **Q. Has the calculation of federal income tax expense been changed since the last**  
4 **GRC?**

5 A. No. Federal income tax expense for ratemaking is calculated using the same  
6 methodology that the Company uses in preparing its filed income tax returns. As with  
7 the previous GRC, the federal income tax rate is reflected at 21 percent, which  
8 represents the current enacted federal income tax rate.

9 **Q. Are changes being proposed to depreciable lives in this case?**

10 A. No. This filing reflects Test Period depreciation expense in the Company's revenue  
11 requirement that is calculated generally based on depreciation rates approved in the  
12 2018 Depreciation Study.<sup>3</sup> Additionally, the Company has reflected approved  
13 incremental depreciation expenses for Colstrip Units 3 and 4, Craig Unit 2, and  
14 Hayden Units 1 and 2 as well as Jim Bridger Units 1 and 2 in accordance with the  
15 approved revision to the end of depreciable lives for these units as adopted in the  
16 settlement and approved in the final order of the Company's previous GRC, docket  
17 UE 399.<sup>4</sup>

18 **Q. How has the Company treated forecast capital additions to electric plant in-**  
19 **service in this filing?**

20 A. The Company has included capital additions to plant in-service through December 31,  
21 2024, rather than through the end of the forecast Test Period and the rate effective

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<sup>3</sup> *In the Matter of PacifiCorp dba Pacific Power Application for Authority to Implement Revised Depreciation Rates*, Docket No. UM 1968, Application (Sept. 13, 2018).

<sup>4</sup> *In the Matter of PacifiCorp dba Pacific Power, Application for a General Rate Revision*, Docket No. UE 399, Order No. 22-491, Appendix A at 7 (Dec. 16, 2022).

1 period, which would be December 31, 2025. This treatment is consistent with the  
2 Company's 2010,<sup>5</sup> 2012,<sup>6</sup> 2013,<sup>7</sup> 2021<sup>8</sup>, and 2023 Rate Cases.<sup>9</sup> However, in  
3 accordance with the settlement terms in docket ADV 1529, the Company has  
4 excluded all forecast capital projects eligible for recovery under the WMP AAC from  
5 the forecasted list of capital additions to electric plant in-service added into Test  
6 Period results in this filing.

7 **Q. What components related to wildfire mitigation activities are included in the**  
8 **revenue requirement in this case?**

9 A. Per the agreement reached in docket ADV 1529 (ADV 1529 Agreement) and  
10 approved by the Commission on January 9, 2024, all Oregon wildfire mitigation costs  
11 recoverable under the WMP AAC, both O&M and capital costs, are being removed  
12 from base rates in this filing to be recovered in the WMP AAC.<sup>10</sup> Similarly, pro forma  
13 capital projects meeting the eligibility for recovery under the WMP AAC have also  
14 not been included in this case.

15 I will describe the mechanics of this transfer and the method by which these  
16 changes are incorporated in this filing in later sections of my testimony. Further  
17 details on wildfire mitigation capital costs associated with wildfire mitigation  
18 transmission projects outside of Oregon that the Company is seeking to recover in

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<sup>5</sup> See *In the matter of PacifiCorp, dba Pacific Power, Request for a General Rate Revision*, Docket No. UE 217, Order No. 10-473 (Dec. 14, 2010).

<sup>6</sup> See *In the matter of PacifiCorp, dba Pacific Power, Request for a General Rate Revision*, Docket No. UE 246, Order No. 12-493 (Dec. 20, 2012).

<sup>7</sup> See *In the matter of PacifiCorp, dba Pacific Power, Request for a General Rate Revision*, Docket No. UE 263, Order No. 13-474 (Dec. 18, 2013).

<sup>8</sup> See *In the matter of PacifiCorp dba Pacific Power, Request for a General Rate Revision*, Docket No. UE 374, Order No. 20-473 (Dec. 18, 2020).

<sup>9</sup> See Order No. 22-491.

<sup>10</sup> *Letter Adopting Staff Report*, Docket No. ADV 1529, Advice No. 23-025, Staff Report, Exhibit 1 (Jan. 9, 2024).

1 this proceeding can be found in the direct testimony of Company witness Allen  
2 Berreth.

3 **Q. Are capital project costs included in rates through this filing inclusive of capital**  
4 **loadings?**

5 A. Yes, in accordance with generally accepted accounting principles and Federal Energy  
6 Regulatory Commission (FERC) Electric Plant Instructions, capital project costs  
7 included for recovery through rates represent the full cost to build or acquire the  
8 project, inclusive of capital loadings, or overheads.

9 **Q. Did Commission Staff raise an issue related to capital loadings in the Company's**  
10 **June 2023 WMP AAC filing?**

11 A. Yes, because PacifiCorp had an update to base rates on January 1, 2023, through the  
12 2023 Rate Case, Commission Staff was concerned about the potential for double  
13 recovery of indirect capital loadings based on capitalized labor assumptions in that  
14 GRC.

15 **Q. Please describe Commission Staff's concern regarding double recovery of**  
16 **indirect capital loadings in the WMP AAC filing.**

17 A. The Company's WMP AAC filing made in June 2023 reflected incremental capital  
18 costs placed in-service from December 17, 2022 through May 31, 2023. WMP capital  
19 projects placed in-service prior to December 17, 2022 were included in the  
20 Company's compliance filing updating base rates at the conclusion of the Company's  
21 2023 Rate Case, and were approved to be recovered as part of base rates effective  
22 January 1, 2023. Because of this, the WMP AAC filing only reflected capital projects  
23 placed in-service that were incremental to the amounts that were already being

1 recovered in base rates. As a result, most of the incremental capital costs that the  
2 Company sought recovery of in the 2023 WMP AAC filing were placed in-service in  
3 calendar year 2023, which was also the forecast test year in the 2023 Rate Case.  
4 Accordingly, it was Commission Staff's position that because the 2023 Rate Case  
5 would have built into rates an assumed forecast level of capitalized labor costs for the  
6 test year 2023, to recover incremental capital placed in-service amounts specific to  
7 indirect loadings for that same calendar year through the AAC raised concerns for  
8 potential double recovery.

9 **Q. How does the Company's proposed treatment in this proceeding alleviate that**  
10 **concern?**

11 A. As mentioned above, the Company is removing all Oregon WMP capital projects  
12 from base rates as part of this GRC filing. This removal includes the indirect capital  
13 loadings capitalized as part of the project costs. Also as previously stated, no Oregon  
14 forecast capital projects through December 2024 are included in this filing. Therefore,  
15 projects placed in-service through December 2024 will be added to the WMP AAC, in  
16 the appropriate timed filing, at the fully capitalized cost, including indirect capital  
17 loadings, so that the costs are only recovered through the WMP AAC.

18 Going forward, all WMP capital project costs eligible for recovery through the  
19 WMP AAC under the criteria established in the approval of the ADV 1529 filing will  
20 be excluded from capital forecasts in GRCs, as long as the WMP AAC mechanism  
21 continues to be utilized. Accordingly, WMP capital projects placed in-service as  
22 reported in the WMP AAC will always be incremental, as no recovery is reflected in  
23 base rates for any of these projects. Only in years where the WMP AAC application

1 seeks to recover costs of capital placed in-service in a year that overlaps with a  
2 forecasted test year in an immediately preceding GRC should there be consideration  
3 of any indirect capital loading adjustment in the calculation of net WMP capital costs  
4 eligible for recovery under the AAC. Otherwise, similar with 2024 assets placed in-  
5 service, total WMP project costs should be reflected in WMP AAC filings in its  
6 entirety as the total costs are incremental amounts placed in-service and recoverable  
7 under the WMP AAC.

#### 8 IV. INTER-JURISDICTIONAL ALLOCATIONS

9 **Q. What methodology did the Company use to calculate the Oregon-allocated**  
10 **revenue requirement in this case?**

11 A. The Company's Oregon-allocated revenue requirement is calculated using the 2020  
12 Protocol, which was initially approved by the Commission in docket UM 1050 on  
13 January 23, 2020, and further approved for use to jurisdictionally-allocate revenue  
14 requirement in Oregon rates through December 2025 on June 27 2023.<sup>11</sup> This is the  
15 same allocation methodology used in the Company's 2021 and 2023 Rate Cases.

#### 16 V. OREGON RESULTS OF OPERATIONS

17 **Q. Please describe Exhibit PAC/1702.**

18 A. Exhibit PAC/1702, which was prepared under my direction, is the Company's Oregon  
19 results of operations report (Report). As previously explained, the Base Period for the  
20 Report is the 12 months ended June 30, 2023, which has been normalized and used to  
21 calculate the revenue requirement for the Test Period, the 12 months ending

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<sup>11</sup> See *In the Matter of PacifiCorp dba Pacific Power, Petition for Approval of the 2020 Inter-Jurisdictional Allocation Protocol*, Docket No. UM 1050, Order No. 20-024 (Jan. 23, 2020); See *In the Matter of PacifiCorp dba Pacific Power, Petition for Approval of the 2020 Inter-Jurisdictional Allocation Protocol*, Docket No. UM 1050, Order No. 23-229 (Jun. 30, 2023).

1 December 31, 2025. The Report provides totals for revenue, expenses, depreciation,  
2 NPC, taxes, rate base, and loads in the Test Period. The Report presents operating  
3 results for the Test Period in terms of both return on rate base and ROE.

4 **Q. Please describe how Exhibit PAC/1702 is organized.**

5 A. The Report is organized into sections marked with tabs as follows:

- 6 • Tab 1 Summary contains a summary of Oregon-allocated results according to  
7 the 2020 Protocol. Page 1.1 breaks out the non-NPC results and calculates the  
8 revenue increase the Company is requesting as part of this GRC (column 5).  
9 Page 1.2 contains a summary of the GRC request.
- 10 • Tab 2 Results of Operations details the Company's overall revenue  
11 requirement, showing unadjusted costs for the Base Period and fully  
12 normalized results of operations for the Test Period by FERC account and  
13 2020 Protocol allocation factor.
- 14 • Tabs 3 through 8 provide supporting documentation for the normalizing  
15 adjustments required to reflect on-going costs of the Company.
- 16 • Tab 9 provides the derivation of the ECD included in this case.
- 17 • Tab 10 contains the calculation of the 2020 Protocol allocation factors. Factors  
18 in this case are based on the load forecast through December 2025 and pro  
19 forma account balances.
- 20 • Tabs B1 through B20 contain the historical data for the Base Period and are  
21 organized by major FERC function.

22 A. **Tab 3 – Revenue Adjustments**

23 **Q. Please describe the information contained within Tab 3 Revenue Adjustments.**

24 A. Tab 3 begins with the Revenue Adjustment Index which contains a brief overview of  
25 the assumptions used to project Test Period revenues and a list of each normalization  
26 adjustment included in this section of the exhibit. The numerical summary (page  
27 3.0.2) identifies each adjustment made to actual revenues and each adjustment's  
28 impact on the case. Each column has a numerical reference to a corresponding page



1 in the Report, which contains a lead sheet showing the affected FERC account(s),  
2 allocation factor(s), dollar amount, and a description of the adjustment.

3 **Q. Please describe each adjustment made to revenue in Tab 3.**

4 A. **Pro Forma Revenue (page 3.1)** – This adjustment normalizes general business  
5 revenues by adjusting to the pro forma revenue level for the Test Period based on  
6 forecast loads. Page 3.1.4 shows a breakout of the TAM and GRC revenues.

7 **Confidential Renewable Energy Certificate (REC) Revenues (page 3.2)** – This  
8 adjustment first removes all REC revenue and REC deferrals booked during the 12  
9 months ended June 2023. Most of Oregon’s share of RECs is banked for compliance;  
10 however, not all RECs meet the Oregon Renewable Portfolio Standard (RPS)  
11 qualifications. Oregon’s revenue from RPS ineligible RECs that are sold are passed  
12 back to customers through the Oregon property sales balancing account per  
13 Commission Order No. 10-210 in docket UP 260.<sup>12</sup> REC revenues received through  
14 Schedule 272 are then added back into Test Year results on a forecast basis.

15 **Wheeling Revenue (page 3.3)** – This adjustment reflects the level of wheeling  
16 revenue for the Test Period by adjusting the actual revenue for normalizing,  
17 annualizing, and pro forma changes.

18 **Fly Ash Revenue (page 3.4)** – Base Period fly ash sales revenues are updated to  
19 reflect Test Period levels forecasted for calendar year 2025. Plants with ash sales  
20 revenues in the Base Period are Jim Bridger, Naughton, Craig, and Huntington.

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<sup>12</sup> *In the matter of PacifiCorp, dba Pacific Power Application Approval of Sale of Renewable Energy Credits*,  
Docket No. UP 260, Order No. 10-210 at 1 (June 9, 2010).

1 **B. Tab 4 – O&M Adjustments**

2 **Q. Please describe the information contained behind Tab 4 O&M Adjustments.**

3 A. Tab 4 includes an O&M Expense Adjustment Index followed by a numerical  
4 summary and the specific adjustments. The O&M Expense Adjustment Index begins  
5 on page 4.0.1 with a brief overview of assumptions used to adjust operation,  
6 maintenance, administrative, and general expenses. The numerical summary (pages  
7 4.0.2 to 4.0.3) identifies each adjustment made to actual expenses and that  
8 adjustment's impact on the case. Each column has a numerical reference to a  
9 corresponding page in the Report, which contains a lead sheet showing the affected  
10 FERC account(s), allocation factor(s), dollar amount and a brief description of the  
11 adjustment.

12 **Q. Please describe the adjustments made to O&M expense in Tab 4.**

13 A. **Miscellaneous General Expense and Revenue (page 4.1)** – This adjustment  
14 removes certain miscellaneous expenses that should have been charged below the line  
15 to non-regulated expenses and recognizes revenues from the Oregon Direct Access  
16 Opt-Out amortization.<sup>13</sup> It also reallocates certain gains and losses on property sales  
17 and regulatory expenses to reflect the appropriate allocation.

18 **Confidential Wage and Employee Benefits (page 4.2)** – Labor-related costs for the  
19 Test Period are computed by adjusting salaries, incentives, health benefits, and costs  
20 associated with pension, post-retirement benefits, and post-employment benefits for  
21 changes expected beyond the actual costs experienced in the period ended June 2023.

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<sup>14</sup> *In the matter of PacifiCorp, dba Pacific Power, Transition Adjustment, Five-Year Cost of Service Opt-Out*, Docket No. UE 267, Order No. 15-060 at 6 (Feb. 24, 2015).

1 Collective bargaining agreements are used to escalate union wages where increases  
2 are specified,<sup>14</sup> while increases for non-union and exempt employees were based on  
3 actual or anticipated increases. Increases are applied to the wages for each employee  
4 group according to specified or anticipated timelines to arrive at the test year wages  
5 and salaries. The specificity of the Company's wage escalation is important as  
6 PacifiCorp has nine collective bargaining agreements across six unions of various  
7 sizes. Incentive compensation for non-union employees is included based on the  
8 Company's forecast of test year expense, adjusted to remove 100 percent of Named  
9 Executive Officers' (NEO) share, and 50 percent of non-NEO incentives.

10 Pension-related service expense and other employee benefit costs are adjusted to the  
11 planned expense levels for the Test Period, based on actuarial reports, where  
12 available, or by escalating actual costs. Pension-related non-service expenses are  
13 reflected in adjustment 4.3, described in the following subsection.

14 Page 4.2.1 of the Report provides further description of the procedures used to  
15 compute Test Period labor costs. Page 4.2.2 contains a numerical summary of actual  
16 labor costs in the year ended June 2023 and summarizes the adjustments made to  
17 project costs through the Test Period. This summary is followed by detailed  
18 worksheets on pages 4.2.3 through 4.2.11.

19 **Pension-Related Non-Service Expense (page 4.3)** – This adjustment reflects in the  
20 Test Period pension and post-retirement related non-service expenses at anticipated  
21 2025 levels. These expenses have historically been included in the Company's results

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<sup>14</sup> Where union contracts have not yet been finalized for increases that would become effective within the Test Period, an estimated escalation percentage is applied. Actual increases for these unions will be updated as more information becomes available during the pendency of this case.

1 of operations reports in the Wage and Employee Benefits adjustments (WEBA).  
2 However, because these expenses are no longer eligible for capitalization under  
3 generally accepted accounting principles and are therefore not included in the  
4 Company's capitalization calculations, they were accounted for in its own separate  
5 adjustment, starting in the 2023 Rate Case, and this case continues to treat these costs  
6 in the same way. All other pension-related service expenses will continue to be  
7 included in the WEBA adjustment. This treatment of pension-related non-service  
8 expense is consistent with the outcome of the Company's most recently approved  
9 GRC. Also consistent with the approved outcome in the same GRC, settlement losses  
10 reflected in this case are being amortized over the approximately 20-year average  
11 remaining life expectancy of plan participants.

12 **Remove Non-Recurring Entries (page 4.4)** – This adjustment removes an  
13 accounting entry made to an expense account during the Base Period that is non-  
14 recurring in nature and represents the reversal of an accrual amount that was initially  
15 recorded prior to the Base Period. Accordingly, the reversal entry is removed to  
16 normalize Test Period results. Details on the specific item in the adjustment can be  
17 found on Page 4.4.1.

18 **Insurance Expense (page 4.5)** – In the 2010 Rate Case, the Commission authorized  
19 the Company to establish monthly accruals and associated reserve balances for self-  
20 insurance for transmission and distribution property losses, non-transmission and  
21 distribution (Non-T&D) property losses, and third-party liability losses.<sup>15</sup> The  
22 Commission ordered the accrual to begin on April 1, 2011, as a replacement for the

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<sup>15</sup> Order No. 10-473 at 5.

1 expiration of the Company's captive insurance coverage with Berkshire Hathaway  
2 Energy Company (formerly known as MidAmerican Energy Holdings Company).  
3 The Oregon-allocated monthly accrual for property related losses was based on a  
4 10-year average of actual property losses, with each year escalated by the Consumer  
5 Price Index to the Test Period. The Oregon-allocated monthly accrual for third-party  
6 liability losses was established based on an annual average of historical insurance  
7 claim payments from April 2005 to December 2009.

8 Consistent with the methodology authorized in the 2010 Rate Case, the  
9 Company is using a 10-year average of property damages for the self-insurance  
10 reserve accrual, using the most recent 10-year time period.

11 In addition to updating the annual property damages reserve accrual amounts,  
12 this adjustment continues to include the amortization of the excess Oregon Property  
13 Insurance Reserves balance as approved in the Company's last GRC. This amount  
14 represented costs that Oregon customers had been underpaying, to the extent that a  
15 significant debit balance had accrued in the reserve account. To recover this expense  
16 for which Oregon customers had underpaid, the Company proposed in the 2023 Rate  
17 Case to amortize the outstanding balance over 10 years, which was approved. Rates  
18 approved in docket UE 399 became effective on January 1, 2023. Where the current  
19 case starts with base period data from the 12 months ended June 30, 2023, an  
20 annualization adjustment is necessary to reflect annual amortization levels in the Test  
21 Year.

22 For self-insured retention third-party liability accrual, the Company continues  
23 calculate accrual levels using historical averages, which was the approved treatment

1 in the 2010 Rate Case. Since the Company's 2023 Rate Case, third-party liability  
2 accrual in rates is calculated based on a three-year average of historical gross expense  
3 net of insurance proceeds using the cash method, using the most recent 3-year time  
4 period.

5 Total-Company Non-T&D property insurance premiums were \$5.7 million for  
6 the 12 months ended June 2023 and will be reduced slightly to \$5.5 million for the  
7 Test Period. This reflects the renewal amounts effective August 2023 which is the best  
8 known information at this time.

9 As proposed in the direct testimony of Company witness Joelle R. Steward,  
10 the Company is seeking to include the recovery of excess liability insurance  
11 premiums in a separate Insurance Cost Adjustment tariff rider supporting the  
12 Insurance Mechanism that the Company is intending to file later this year.

13 Accordingly, total-Company excess liability insurance premiums recorded in the Base  
14 Period have been removed out of base rates revenue requirement calculations in this  
15 case. I discuss in greater detail the Company's proposed recovery of liability  
16 insurance expenses in Section VI of my testimony below. For further discussion on  
17 the Company's proposed Insurance Cost Adjustment, and excess liability premium  
18 projections in this case, please refer to the direct testimonies of Company witnesses  
19 Steward and Mariya V. Coleman.

20 **Generation Overhaul Expense (page 4.6)** – This adjustment normalizes generation  
21 overhaul expenses in the Base Period using a four-year average methodology. In this  
22 adjustment, overhaul expenses for the years ending June 2020 to June 2023 are  
23 restated to constant dollars to make them comparable prior to averaging.

1       **Revenue-Sensitive Items & Uncollectible Accounts (page 4.7)** – Uncollectible  
2       accounts expense is adjusted to the Test Period level by applying the historical  
3       uncollectible rate (Oregon uncollectible accounts expense in FERC Account 904  
4       divided by Oregon general business revenues) to the normalized general business  
5       revenues in the Test Period. This adjustment also reflects pro forma changes to  
6       Franchise Tax, Resource Supplier Tax, and Public Utility Commission Fees based on  
7       the normalized level of general business revenue for the Test Period. Franchise Tax  
8       and Resource Supplier Tax is calculated based on three-year historical average tax  
9       factors derived using historical data from 2021, 2022, and preliminary inputs for  
10      2023. Should actual 2023 inputs, when finalized and available, reflect amounts  
11      different than what has been reflected in the Company’s direct filing, the Company  
12      will update its calculation in its reply testimony to reflect actual, final 2023 inputs in  
13      the calculation of revenue-sensitive items in this case. The methodology to calculate  
14      Franchise Tax and Resource Supplier Tax using a historical three-year average tax  
15      factor was agreed to by the Company in docket UE 374 (2021 Rate Case) and was  
16      also approved in customer rates adopted in the 2023 Rate Case. Public Utility  
17      Commission Fee continues to be calculated using the approved rate of 0.43 percent,  
18      as most recently established by Order No. 23-057 in docket UM 1012.<sup>16</sup>  
19      **Memberships and Subscriptions (page 4.8)** – This adjustment removes expenses in  
20      excess of Commission policy as outlined by the Commission order in docket UE 94.<sup>17</sup>  
21      National and regional trade organizations are recognized at 75 percent.

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<sup>16</sup> *In the matter of Public Utility Commission of Oregon, the Imposition of Annual Regulatory Fees Upon Public Utilities Operating within the State of Oregon*, Docket No. UM 1012, Order No. 23-057 (Feb. 23, 2023).

<sup>17</sup> *In the matter of the Petition of PacifiCorp to Amend Order No. 98-191 Regarding Annual System Benefit Charge Adjustment*, Docket No. UE 94, Order No. 01-502 (June 22, 2001).

1       **Meals and Entertainment Adjustment (page 4.9)** – This adjustment reflects the  
2       disallowance that was ordered by the Commission in Order No. 20-473. The  
3       Commission ruled that all meals and entertainment expenses recognized as  
4       discretionary costs and all awards expense would be disallowed at 50 percent. This  
5       adjustment is prepared consistent with the ordered adjustment in Order No. 20-473.

6       **O&M Escalation (page 4.10)** – This adjustment increases non-labor expenses for  
7       projected inflation through the Test Period. Projected increases or decreases in costs  
8       are based on IHS Markit indices, which provide a detailed assessment of the electric  
9       market both historically and into the future. The indices used are based solely on  
10      electric utility costs for materials and services, which exclude labor expense,  
11      according to the Uniform System of Accounts defined by FERC for major electric  
12      utilities. Use of these IHS Markit indices for escalation of non-labor O&M expenses  
13      is consistent with the Company’s past rate cases, including its 2023 Rate Case in  
14      which the Commission approved a revenue requirement calculated using these  
15      indices. These IHS Markit indices are prepared at the FERC functional subcategory  
16      level and are denoted with their corresponding FERC account number. The individual  
17      FERC account level indices are then combined into broader indices representing  
18      operation, maintenance, or total O&M expenses. The IHS Markit study used to  
19      prepare this filing was the fourth quarter 2023 forecast, released January 22, 2024.  
20      The IHS Markit data is proprietary and subject to copyright protection, therefore the  
21      indices utilized in the Company’s case are provided in Confidential Exhibit  
22      PAC/1705.



1       **Wildfire and Vegetation Management O&M (page 4.11)** – This adjustment  
2       removes vegetation management and wildfire mitigation expenses recorded in the  
3       Base Period. This adjustment then adds back in the Test Period levels of non-wildfire  
4       vegetation management expense into forecasted 2025 results. Test Period vegetation  
5       management expenses have been established at \$67 million, as explained in the direct  
6       testimony of Company witness Berreth. Wildfire mitigation expenses in Oregon<sup>18</sup> that  
7       are expected to be recoverable under the WMP AAC, as allowed in the ADV 1529  
8       Agreement, including approximately \$19.7 million of Oregon WMP O&M expenses  
9       approved in docket UE 399 for recovery in base rates, are not added back into Test  
10      Period results. Instead, Oregon WMP O&M expenses will be added into the WMP  
11      AAC (Schedule 190) rate true-up calculation, which I discuss in more detail in  
12      Section VI below.

13      **Customer Payment Fees (page 4.12)** – This adjustment adds into Test Period results  
14      the incremental expenses due to the proposed elimination of customer payment fees  
15      beginning with the effective date of this GRC. For further details on this proposal,  
16      please refer to the direct testimony of Company witness Robert M. Meredith.

17      **Incremental O&M (page 4.13)** – This adjustment reflects into Test Period results  
18      specific changes to O&M expenses not otherwise accounted for by other adjustments  
19      in this case. Jim Bridger Units 1 and 2 are being converted to gas units in 2024.  
20      Accordingly, the Company is anticipating that O&M expense levels at Jim Bridger  
21      are likely to be lower post-conversion, relative to status quo. The Company has

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<sup>18</sup> Oregon WMP O&M costs include only Oregon distribution costs, and Oregon's allocation of transmission costs for WMP activities located inside Oregon, per ADV 1529 Agreement. Transmission O&M for WMP work performed in other states continues to be allocated to Oregon at the system generation (SG) allocation percentage, and is recovered through the GRC.

1 incorporated this adjustment to reduce O&M expenses by approximately \$2.9 million  
2 on an Oregon-allocated basis based on consideration of post-conversion avoided costs  
3 as discussed in the direct testimony of Company witness Brad D. Richards. This  
4 adjustment was calculated by comparing the forecast Jim Bridger Units 1 and 2 O&M  
5 expense from the Test Period, against the actual Jim Bridger Units 1 and 2 O&M  
6 from the Base Period. The difference is the resulting adjustment. Also reflected  
7 through this adjustment is the anticipated change in O&M for the Lower Klamath  
8 Fish Hatchery contractual obligation as it relates to the transfer of hydroelectric dam  
9 assets to the Klamath River Renewal Corporation (KRRC).

10 C. **Tab 5 – NPC Adjustments**

11 Q. **Please describe the information contained behind Tab 5 NPC Adjustments.**

12 A. Tab 5 includes adjustments to items that are generally related to NPC, most of which  
13 are addressed separately in the Company's TAM filing. Specifically, adjustment page  
14 5.1, NPC Adjustment, relates solely to NPC and recovery of these costs is being  
15 sought in the TAM rather than the GRC. This adjustment is included for modeling  
16 and computational purposes only. For example, the Test Period revenue requirement  
17 includes revenue sensitive items such as Franchise Tax, Resource Supplier Tax, and  
18 Public Utility Commission Fees that are calculated off total general business  
19 revenues, including those collected for the purpose of recovering costs included in the  
20 TAM.

21 The NPC Index on page 5.0.1 is a brief overview of assumptions used to  
22 adjust NPC-related items. The numerical summary (page 5.0.2) identifies each  
23 adjustment made to actual expenses and that adjustment's impact on overall revenue

1 requirement. Each column has a numerical reference to a corresponding page in the  
2 Report, which contains a lead sheet showing the affected FERC account(s), allocation  
3 factor(s), dollar amount, and a brief description of the adjustment.

4 **Q. Please describe the adjustments included in Tab 5.**

5 A. **NPC Adjustment (page 5.1)** – This adjustment normalizes power costs by adjusting  
6 sales for resale, purchased power, wheeling, and fuel in a manner consistent with the  
7 contractual terms of sales and purchase agreements, as well as normal hydro and  
8 temperature conditions for the Test Period. The Aurora study for this adjustment is  
9 based on forecast loads for the Test Period. As previously described, this adjustment  
10 is included in the calculation of overall revenue requirement for computational  
11 purposes only; NPC is not part of the revenue requirement for the GRC.

12 **WRAP Fees and COSR Materials (page 5.2)** – This adjustment updates Western  
13 Resource Adequacy Program (WRAP) fees from Base Period levels to amounts  
14 estimated for calendar year 2025. This adjustment also adds into Test Period results  
15 Committee of State Regulators (COSR) material costs, amounting to approximately  
16 \$16 thousand on an Oregon-allocated basis.

17 **D. Tab 6 – Depreciation and Amortization Expense Adjustments**

18 **Q. Please describe the information contained behind Tab 6 Depreciation and**  
19 **Amortization Adjustments.**

20 A. Tab 6 includes the Depreciation and Amortization Adjustment Index followed by a  
21 numerical summary and the specific adjustments. The Adjustment Index on page  
22 6.0.1 is a brief overview of assumptions used to adjust overall depreciation and  
23 amortization expense and reserve. The numerical summary (page 6.0.2) identifies

1 each adjustment made to actual results and that adjustment's impact on the case. Each  
2 column has a numerical reference to a corresponding page in the Report, which  
3 contains a lead sheet showing the affected FERC account(s), allocation factor(s),  
4 dollar amount, and a brief description of the adjustment.

5 **Q. Please describe the adjustments included in Tab 6.**

6 A. **Depreciation and Amortization Expense (page 6.1)** – This adjustment reflects the  
7 incremental depreciation expense associated with the capital additions included in  
8 Adjustment 8.4, Pro Forma Plant Additions, and calculates the depreciation expense  
9 using the approved depreciation rates in dockets UM 1968 and UE 374, which  
10 became effective January 1, 2021, and incrementally considers the depreciation  
11 changes to specific coal-fired generation facilities approved in docket UE 399. The  
12 annualized level of depreciation and amortization expense for the Test Period is  
13 calculated by applying the current composite depreciation and amortization rates to  
14 the December 2024 pro forma plant balances. Detailed calculation of the depreciation  
15 and amortization expense is provided on pages 6.1.4 through 6.1.13.

16 **Depreciation and Amortization Reserve (page 6.2)** – This adjustment steps forward  
17 the depreciation and amortization reserve from the Base Period to a December 2024  
18 adjusted level. Accumulated depreciation and amortization balances are calculated by  
19 applying pro forma depreciation and amortization expense and plant retirements to  
20 Base Period balances. The reserve balances are calculated on a monthly basis to walk  
21 the balances forward from June 30, 2023, to December 31, 2024. An incremental  
22 adjustment has been added to the December 31, 2024 balance to reflect the impact of

1 annualized depreciation expense in adjustment 6.1. The reserve balance calculations  
2 are detailed on pages 6.2.4 to 6.2.12.

3 **Repowering Buy-Downs Adjustment (page 6.3)** – As a result of the all-party  
4 stipulation in docket UE 369, the undepreciated equipment balances from repowered  
5 assets were bought down in part with Excess Deferred Income Tax (EDIT) balances  
6 that resulted from the Tax Cut and Jobs Act (TCJA), and a portion of the Company’s  
7 deferred FERC Open Access Transmission Tariff revenues. This adjustment brings  
8 into results the amortization expense and accumulated reserves for wind facilities  
9 buy-downs for all repowered projects and adds into results pro forma amortization to  
10 reflect expense and reserves for these balances at the appropriate Test Year levels.

11 **Confidential Bridger Coal Reclamation Costs (page 6.4)** – This adjustment reflects  
12 the recovery of accelerated depreciation and reclamation costs for the Bridger Mine  
13 incremental to the amounts included in the cost of coal delivered to the Jim Bridger  
14 Plant approved in the Company’s 2021 Rate Case. These costs are being recovered  
15 over the remaining depreciable life for Oregon customers of the Jim Bridger Plant.  
16 The adjustment in this case reflects the approved amounts of accelerated depreciation  
17 and reclamation costs for the Bridger Mine as approved in the 2021 Rate Case and in  
18 the 2023 Rate Case.

19 The above amounts being collected from Oregon customers are deferred to a  
20 regulatory liability, which will be debited with Oregon’s share of reclamation costs  
21 when the Bridger Mine closes. This treatment allows the Company to recover the  
22 Bridger Mine while meeting the Senate Bill (SB) 1547 requirement of removing coal  
23 from Oregon electric utility rates prior to January 1, 2030.

1 **E. Tab 7 – Tax Adjustments**

2 **Q. Please describe the adjustments included in Tab 7.**

3 **A. Interest True-Up (page 7.1)** – This adjustment details the adjustment to interest  
4 expense required to synchronize the Test Period interest expense with Test Period rate  
5 base. This is done by multiplying normalized net rate base by the Company’s  
6 weighted cost of debt in this case.

7 **Property Tax Expense (page 7.2)** – Property tax expense for the Test Period is  
8 computed by adjusting accruals from the Base Period for known or anticipated  
9 changes in the assessed values of the Company’s operating property and the  
10 corresponding effect such changes will have on property tax expense for the Test  
11 Period. For additional information on the Company’s property tax estimation  
12 procedures and methodologies, please refer to Confidential Exhibit PAC/1703.

13 **Production Tax Credit (PTC) (page 7.3)** – The Company is entitled to recognize  
14 federal income tax credits as a result of placing renewable generating plants in  
15 service. The tax credit is based on the kilowatt-hours generated by the plants, and the  
16 credit can be taken for the first 10 years of generation from qualifying property. The  
17 PTC calculation reflects the credit based on the qualifying production as modeled for  
18 the Test Period NPC study. Customers receive the benefit of the PTCs in the  
19 Company’s annual TAM filing. As with NPC in Adjustment 5.1, this adjustment is  
20 included for the purposes of calculating an overall revenue requirement only.

21 **Power Tax Accumulated Deferred Income Tax (ADIT) Balance (page 7.4)** – This  
22 adjustment normalizes ADIT balances to an estimated pro forma level of rate base  
23 balance consistent with proforma capital additions, which are reflected through

1 December 31, 2024. Additional line-item detail is included in the tax model that is  
2 provided with the Company's electronic workpapers.

3 **Pro Forma Tax Balances Adjustment (page 7.5)** – This adjustment normalizes the  
4 Schedule M items, deferred tax expense and related ADIT balances to an estimated  
5 pro forma level of expense for the Test Period. Additional line-item detail is included  
6 in the tax model that is provided with the Company's electronic work papers.

7 **Wyoming Wind Generation Tax (page 7.6)** – This adjustment normalizes the  
8 Wyoming Wind Generation Tax, which became effective January 1, 2012, into Test  
9 Period results. The Wyoming Wind Generation Tax is an excise tax levied upon  
10 production of electricity from wind resources in the state of Wyoming. The tax is  
11 levied on the production of any electricity produced from wind resources for sale or  
12 trade on or after January 1, 2012 and is to be paid by the entity producing the  
13 electricity. New wind facilities are exempt from the tax for three years following the  
14 date the facility first produces electricity for sale. The tax is one dollar for each  
15 megawatt-hour (MWh) of electricity produced from wind resources at the point of  
16 interconnection with an electric transmission line.

17 **TCJA EDIT Adjustment (page 7.7)** – This adjustment walks-forward the level of  
18 protected property EDIT amortization and adjusts the rate base for the test period  
19 consistent with pro forma capital additions, which are reflected through December 31,  
20 2024.

21 **Oregon Corporate Activity Tax (OCAT) & Metro Business Income Tax (Metro**  
22 **BIT) Adjustment (page 7.8)** – This adjustment adds into base rates the forecasted  
23 OCAT and Metro BIT for the Test Period.

1 **Allowance for Funds Used During Construction (AFUDC) Equity (page 7.9) –**

2 This adjustment reflects the appropriate level of AFUDC equity into regulated results  
3 to align the tax schedule M with regulatory income. Per Commission Order No.  
4 10-022, AFUDC equity in this case is included using flow-through tax treatment.<sup>19</sup>

5 **F. Tab 8 – Rate Base Adjustments**

6 **Q. Please describe the information contained behind Tab 8 Rate Base Adjustments.**

7 A. Tab 8 includes the Rate Base Adjustment Index followed by a numerical summary  
8 and the specific adjustments. The Adjustment Index on page 8.0.1 begins with a brief  
9 overview of assumptions used to adjust rate base components. The numerical  
10 summary (pages 8.0.2 to 8.0.4) identifies each adjustment made to actual rate base  
11 and that adjustment's impact on the case. Each column has a numerical reference to a  
12 corresponding page in the Report, which contains a lead sheet showing the affected  
13 FERC account(s), allocation factor(s), dollar amount, and a brief description of the  
14 adjustment.

15 **Q. Please describe each of the adjustments to the historical rate base balances.**

16 A. **Cash Working Capital (page 8.1)** – This adjustment supports the calculation of cash  
17 working capital included in rate base based on the normalized results of operations  
18 for the Test Period. Total cash working capital is calculated by multiplying  
19 jurisdictional net lag days by the average daily cost of service. Net lag days in this  
20 case are based on a lead lag study prepared by PacifiCorp using calendar year 2022  
21 information. An electronic version of the lead lag study is included as part of the  
22 Company's workpapers.

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<sup>19</sup> *In the matter of PacifiCorp, dba Pacific Power Request for a General Rate Revision*, Docket No. UE 210, Order No. 10-022 (Jan. 26, 2010).



1       **Trapper Mine Rate Base (page 8.2)** – The Company owns a 29.14 percent interest  
2       in the Trapper Mine, which provides coal to the Craig generating plant. The  
3       normalized coal cost of Trapper includes all O&M costs but does not include a return  
4       on investment. This adjustment adds the Company’s portion of the Trapper Mine  
5       plant investment to the rate base and reflects net plant to recognize the depreciation of  
6       the investment over time. This adjustment also walks the reclamation liability forward  
7       to December 2024. This adjustment was stipulated to and approved in docket  
8       UE 111<sup>20</sup> and has been included in all Oregon rate case filings since.

9       **Jim Bridger Mine Rate Base (page 8.3)** – The Company owns a two-thirds interest  
10      in the Bridger Coal Company, which supplies coal to the Jim Bridger generating  
11      plant. The Company’s investment in Bridger Coal Company is recorded on the books  
12      of Pacific Minerals, Inc. Because of this ownership arrangement, the coal mine  
13      investment is not included in electric plant in service. This adjustment is necessary to  
14      properly reflect the Bridger Coal Company investment in rate base for the Company  
15      to earn a return on its investment. The normalized coal costs for Bridger Coal  
16      Company in NPC include the O&M costs of the mine but provide no return on  
17      investment. This adjustment adds the Company’s portion of the pro forma  
18      December 31, 2024 net plant balance to rate base. This adjustment was stipulated to  
19      and approved in docket UE 111 and has been included in all Oregon rate case filings  
20      since.<sup>21</sup>

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<sup>20</sup> *In the matter of the Revised Tariff Schedules Applicable to Electric Service Filed by PacifiCorp*, Docket No. UE 111, Order No. 00-580 (Sept. 25, 2000).

<sup>21</sup> *In the matter of the Revised Tariff Schedules Applicable to Electric Service Filed by PacifiCorp*, Docket No. UE 111, Order No. 00-580 (Sept. 25, 2000).

1       **Pro Forma Plant Additions and Retirements (page 8.4)** – To reasonably represent  
2       the cost of system infrastructure required to serve customers, the Company has  
3       identified capital projects that will be used and useful by December 31, 2024. Capital  
4       additions by FERC functional category are listed on pages 8.4.19 to 8.4.28, indicating  
5       the in-service date and in-service amounts by project. This adjustment is based on  
6       plant balances as of December 31, 2024. As described earlier in my testimony, the  
7       accumulated depreciation reserve was adjusted forward to match the depreciation  
8       expense and retirements. Projects over \$10 million (total-Company basis) are  
9       described on pages 8.4.30 through 8.4.36 of the Report.

10       **Customer Advances for Construction (page 8.5)** – Customer advances were  
11       recorded in the Base Period to a corporate cost center location rather than state-  
12       specific locations. This adjustment corrects the allocation factors of customer  
13       advances.

14       **Regulatory Assets and Liabilities Amortization (page 8.6)** – This adjustment  
15       normalizes regulatory assets and liabilities to reflect expected changes through the  
16       Test Period to balances that are currently amortizing in the Base Period. In addition,  
17       the Company is proposing to begin amortization of deferred Oregon Distribution  
18       System Plan (DSP) expenses through 2023.<sup>22</sup> The Company is proposing an  
19       amortization period of three years, resulting in an annual amortization expense of  
20       approximately \$856 thousand on an Oregon-allocated basis.

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<sup>22</sup> *In the Matter of PacifiCorp, dba Pacific Power, Application for Approval of Deferred Accounting for Operating Costs and Capital Investments Made to Implement PacifiCorp's Distribution System Plan*, Docket No. UM 2220, Application (Jan. 3, 2022), Reauthorization (Jan 3, 2023), Reauthorization (Jan. 3, 2024).

1           **Plant Held for Future Use (PHFU) (page 8.7)** – This adjustment removes all PHFU  
2           assets from FERC account 105. The Company is making this adjustment in  
3           compliance with Order No. 01-787.<sup>23</sup>

4           **Pension and Other Post-retirement Plan Balances Removal (page 8.8)** – This  
5           adjustment removes the Company’s net prepaid asset associated with its pension and  
6           other post-retirement welfare plans, net of associated accumulated deferred income  
7           taxes in unadjusted results. Per Order No. 15-226 in docket UM 1633, the net pension  
8           and post-retirement prepaid is not to be included in rate base for Oregon.<sup>24</sup>

9           **Remove Rolling Hills (page 8.9)** – This adjustment removes the gross plant,  
10          accumulated depreciation, and O&M amounts related to the Rolling Hills wind  
11          resource from the Base Period. Depreciation expense for Rolling Hills is removed in  
12          Adjustment 6.1, Depreciation/Amortization Expense Adjustment. This treatment is  
13          consistent with Order No. 08-548.<sup>25</sup>

14          **Deer Creek Mine Adjustment (page 8.10)** – Order No. 15-161 in docket UM 1712  
15          addressed closure of the Deer Creek mine located in Utah and ruled on several  
16          issues.<sup>26</sup> Order No. 20-473 in the Company’s 2021 Rate Case approved for recovery  
17          of the Company’s deferred unrecovered plant balances and associated closure costs in  
18          a separate tariff to be amortized over three years. The same order also determined that  
19          coal lease abandonment royalty costs were to be excluded from amounts being

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<sup>24</sup> *In the matter of PacifiCorp’s Proposal to Restructure and Reprice its Services in Accordance with the Provisions of SB 1149*, Docket No. UE 116, Order No. 01-787 (Sept. 7, 2001).

<sup>25</sup> *In the matter of Public Utility Commission of Oregon, Investigation into Treatment of Pension Costs in Utility Rates*, Docket No. UM 1633, Order No. 15-226, 10-11 (Aug. 3, 2015).

<sup>26</sup> *In the matter of PacifiCorp dba Pacific Power 2009 Renewable Adjustment Clause Schedule 202*, Docket No. UE 200, Order No. 08-548, at 19-21 (Nov. 14, 2008), as supplemented and corrected by Order No. 08-554 (Nov. 25, 2008).

<sup>27</sup> *In the matter of PacifiCorp dba Pacific Power, Application for Approval of the Deer Creek Mine Transaction*, Docket No. UM 1712, Order No. 15-161 (May 27, 2015).

1 amortized on the basis that amounts were considered preliminary, and the timing of  
2 payment was not yet certain. The Company was, however, allowed to continue to  
3 defer these costs as approved in docket UM 1712, and the order maintained the  
4 Company's ability to seek recovery in a future rate proceeding.<sup>27</sup> At the time this rate  
5 case was prepared, discussions have begun in regards to the payment of this royalty  
6 obligation. The Company anticipates that payment is likely to occur in 2024. As such,  
7 the Company is including the amount of deferred recovery royalties in this  
8 proceeding and is proposing to amortize this amount over three years. The Company  
9 will continue to assess this amount as discussions continue and update the amounts  
10 and payment timing throughout this proceeding as better information becomes  
11 available.

12 This adjustment otherwise removes all Deer Creek regulatory assets and  
13 closure costs that have already been previously approved for amortization, from Base  
14 Period results, as these amounts are being recovered through a separate tariff rider,  
15 with interest at the Modified Blended Treasury Rate (MBTR). In addition, this  
16 adjustment adds into base rates the annual payment resulting from the Company's  
17 withdrawal from the 1974 Pension Trust associated with Deer Creek Mine. This  
18 amount was historically included in the TAM but was approved to be removed from  
19 the TAM to be included in base rates instead in Order No. 20-473.

20 **Emissions Control Investment Adjustment (page 8.11)** – This adjustment reflects  
21 in results rate base and return disallowances on emissions control investments as  
22 ordered in Order No. 20-473 in docket UE 374. This adjustment was prepared in the

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<sup>27</sup> Order No. 20-473 at 88.

1 same manner as was included in the Company's compliance filing in the 2021 Rate  
2 Case, and also as filed and approved in the 2023 Rate Case.

3 **Transmission Project Adjustment (page 8.12)** – This adjustment reflects in results  
4 project cost disallowances on specific transmission projects as ordered in Order No.  
5 20-473 in docket UE 374.

6 **Cholla Unit 4 Retirement (page 8.13)** – Cholla Unit 4 ceased operations  
7 December 31, 2020. As part of the 2021 Rate Case, the Company's proposal to buy  
8 down the undepreciated plant balance and closure costs using TCJA deferred tax  
9 benefits was approved. More recently, in the Company's 2023 Rate Case, the  
10 Company sought recovery of additional closure cost items associated with the Cholla  
11 Unit 4 closure for which amounts were not included in the 2021 Rate Case, as the  
12 amounts were yet unknown when the 2021 Rate Case was prepared. The recovery  
13 request for incremental Cholla Unit 4 closure costs in the 2023 Rate Case included  
14 amortization of the deferred safe harbor lease termination payment and non-union  
15 severance expenses over three years. Additionally, as authorized in Order No. 20-473,  
16 the assessed property tax costs assigned to Cholla Unit 4 through the closure process  
17 that had been deferred and were eligible for amortization, with interest to accumulate  
18 at the MBTR, was also included in the Company's request in the 2023 Rate Case. In  
19 Order No. 22-491, the Company was approved to amortize the deferred property  
20 taxes related to Cholla Unit 4 through the closure process in a separate tariff rider, but  
21 the amortization of the remaining Cholla Unit 4 closure costs as requested in the 2023  
22 Rate Case remained in base rates.

1           This adjustment reflects the annual amortization expense associated with the  
2 remaining closure costs and a corresponding adjustment to the regulatory asset  
3 balance to reflect the 13-month average balance in the Test Period. This adjustment  
4 also removes from the Base Period, reserve reversal entries related to Cholla Unit 4  
5 closure costs.

6           **Miscellaneous Rate Base (page 8.14)** – This adjustment reflects the change in the  
7 fuel stock balance from the Base Period to the Test Period. This adjustment also  
8 reflects the working capital deposits that are offsets to fuel stock costs. In addition,  
9 balances for prepaid overhauls at the Lake Side, Chehalis, and Currant Creek natural  
10 gas plants are walked forward to reflect payments and transfers of capital to electric  
11 plant in service on a 13-month average basis through the Test Period. This adjustment  
12 was included in the stipulated settlement and approved in the Company’s 2013 Rate  
13 Case, and has been included in every rate case since.<sup>28</sup>

14           **Carbon Plant Closure (page 8.15)** – The Carbon plant was retired in April 2015. In  
15 the 2021 Rate Case, amortization of Oregon’s excess decommissioning reserve, net of  
16 Oregon’s allocation of Carbon’s obsolete materials and supplies inventory, over five  
17 years was approved. This adjustment reflects in results the amortization and forecast  
18 balances for the Test Period.

19           **Removal of Wildfire Mitigation Capital Rate Base (page 8.16)** – Consistent with  
20 the ADV 1529 Agreement, all Oregon wildfire mitigation costs recoverable under the  
21 WMP AAC, both O&M and capital costs, are being removed from base rates in this  
22 filing to be recovered in the WMP AAC. This adjustment removes all Oregon WMP

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<sup>29</sup> Order No. 13-474 at 3 and App. A at 18.

1 AAC recovery-eligible wildfire mitigation capital costs in rate base from the Base  
2 Period. The removal of depreciation expense for assets removed is reflected in  
3 Adjustment 6.1, Depreciation/Amortization Expense Adjustment.

4 The Schedule 190 rate currently in effect, approved on January 9, 2024, only  
5 reflects qualifying Oregon WMP project costs incremental to the pro forma WMP  
6 project costs that were included in Oregon base rates which became effective on  
7 January 1, 2023. In other words, the recovery for qualifying Oregon WMP project  
8 costs placed in-service December 2022 and prior is currently embedded in base rates.  
9 With the removal of all WMP AAC recovery-eligible Oregon WMP projects from rate  
10 base in this case, a corresponding true-up to the WMP AAC rate will be necessary, to  
11 ensure qualifying Oregon WMP project costs that are currently approved and are  
12 being recovered in base rates, can continue to be recovered under the WMP AAC, as  
13 new base rates becoming effective on January 1, 2025, will no longer reflect those  
14 project costs. I discuss this Schedule 190 WMP AAC rate true-up further in Section  
15 VI later in my testimony.

16 **Confidential New Wind Generation Capital Additions (page 8.17)** – This  
17 confidential pro forma adjustment adds into Test Period results the capital addition  
18 and depreciation amount for the new wind generation projects expected to be in-  
19 service by December 2024. Please refer to the direct testimonies of Company  
20 witnesses Jeffrey M. Wagner, Timothy J. Hemstreet, Rick T. Link, and Thomas R.  
21 Burns for additional information on these projects.

22 **Wildfire Restoration Costs Deferral Amortization (page 8.18)** – This adjustment  
23 adds into Test Period results the amortization of deferred revenue requirement

1 associated with the September 2020 wildfire restoration capital projects placed in-  
2 service since September 2020, as outlined in docket UM 2116, the Company's  
3 application for deferred accounting related to wildfire damage and restoration costs.  
4 To calculate the deferred revenue requirement, the Company calculated annual  
5 revenue requirement of the assets placed in-service in each deferral year and divided  
6 each deferral year's annual revenue requirement by 12 to impute a monthly revenue  
7 requirement deferral amount. These monthly amounts are assumed to accrue through  
8 December 2024. Upon January 1, 2025, when new rates from the current case  
9 becomes effective, deferral of revenue requirement on capital projects placed in-  
10 service will no longer be needed, as the full revenue requirement of assets in-service  
11 would be in base rates at that time. O&M expenses incurred related to restoration  
12 work is also added to the deferral balance each month. The running deferral total then  
13 accrues interest at the approved weighted average cost of capital through the deferral  
14 period. The interest rate will be reduced to the MBTR upon the time when the balance  
15 begins to amortize. For further discussion on the restoration costs deferred, please  
16 refer to the direct testimony of Company witness Berreth. Total wildfire restoration  
17 costs deferral that the Company is seeking recovery for in this case is approximately  
18 \$45.2 million, before interest accrual.

19 This adjustment also adds into Test Period results the amortization of  
20 undepreciated investment in plant no longer used and useful due to wildfire damage  
21 or destruction—a balance explicitly recommended by Commission Staff and  
22 approved by the Commission's order in application docket UM 2116 to be recorded to  
23 a regulatory asset separate from the deferred costs associated with damage restoration



1 from the September 2020 wildfires.<sup>29</sup> The Company is seeking approval to amortize  
2 deferred costs for wildfire restoration, and the amortization of undepreciated  
3 investments no longer used and useful due to wildfire damage over a three-year  
4 amortization period.

5 **Aeolus Substation Settlement (page 8.19)** – In the settlement stipulation from the  
6 Company’s 2023 Rate Case, the Company affirmed that none of the plant repairs that  
7 resulted from the transformer outage at the Aeolus Substation on September 30, 2021,  
8 had been included in the 2023 Rate Case. Stipulating parties agreed, then, that any  
9 funds recovered from third parties related to such repairs, not related to the  
10 reimbursement of power costs, would be used to credit rate base to offset, in part, or  
11 in full, the plant repair costs in the event the Company includes such costs in any  
12 future rate filing. A settlement payment for this referenced incident was received  
13 September 30, 2023, which is beyond the Company’s Base Period data that was used  
14 as the starting point to develop the revenue requirement in the current proceeding.  
15 This adjustment adds into Test Year results the settlement amount received from a  
16 contractor in regards to this repair as a credit to rate base as stipulated in the  
17 settlement agreement in docket UE 399.

18 **Klamath Regulatory Asset (page 8.20)** – PacifiCorp is a signatory to the Klamath  
19 Hydroelectric Settlement Agreement (KHSA), which provides for the transfer of four  
20 main-stem Klamath Hydroelectric Project developments, previously licensed to  
21 PacifiCorp, to a third-party dam removal entity that will pursue their removal. The  
22 Lower Klamath hydroelectric generation assets were transferred to the KRRC for

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<sup>29</sup> *In the Matter of PacifiCorp, dba Pacific Power, Application for Deferred Accounting Related to Wildfire Damage and Restoration Costs*, Docket No. UM 2116, Order No. 22-154, Appendix A at 6 (May 9, 2022).

1 final decommissioning in December 2022. At the time of transfer, the remaining net  
2 plant balance was initially reclassified from hydro plant to intangible plant as  
3 PacifiCorp continued to operate the plants to generate electricity for customers. The  
4 Company continued to assume depreciation on the intangible plant assets using a  
5 20 percent rate (i.e. five years depreciable life), consistent with the depreciation rate  
6 for Klamath assets approved in docket UE 374. A subsequent determination from  
7 FERC denied the Company's inclusion of the balance as intangible plant, and so the  
8 balance was then reclassified as a regulatory asset. The Company continues to  
9 amortize this balance, now classified as a regulatory asset, assuming the five years'  
10 amortization life previously established for Klamath assets.

11 In this case, the Company is proposing to remove the regulatory asset from  
12 rate base with new rates effective in this docket, and to continue this amortization  
13 through 2027, which would represent a five-year amortization period from the initial  
14 transfer date of these Klamath assets out of electric plant in-service (i.e. December  
15 2022). This mimics the same depreciation period for Klamath assets as established in  
16 the 2023 Rate Case for these assets. Interest is proposed to accrue on this balance at  
17 the MBTR starting on January 1, 2025, or the rate effective date of this case once  
18 base rates no longer reflect this regulatory asset balance for Klamath. This adjustment  
19 also removes residual O&M expenses from the Base Period associated with Klamath  
20 hydroelectric facilities operations.

1 **G. Tab 9 – 2020 Protocol ECD**

2 **Q. Please describe the information contained behind Tab 9.**

3 A. Tab 9 demonstrates the derivation of the 2020 Protocol ECD amount included in the  
4 current rate case.

5 **Q. Please describe the ECD adjustment under 2020 Protocol.**

6 A. Under 2020 Protocol, as approved original in Order No. 20-024 in docket UM 1050,  
7 the Fixed ECD, as used in the 2017 Protocol, was to continue for Idaho at \$836,000  
8 through the end of 2023. The Dynamic ECD, as used in the 2010 Protocol, was to  
9 continue for Oregon through the end of 2023, capped at \$11,000,000, per the same  
10 order in docket UM 1050. No ECD adjustment exists for Utah or California. In  
11 Wyoming, the ECD terminated as of December 31, 2020. On June 30, 2023, Order  
12 No. 23-229 was issued under docket UM 1050, extending the use of the 2020  
13 Protocol through 2025.

14 **Q. What is the Dynamic ECD?**

15 A. The Dynamic ECD measures the embedded cost differentials between the production  
16 costs of pre-2005 resources, as defined in the 2010 Protocol, and the production cost  
17 of west hydro-electric resources and certain Mid-Columbia Contracts. The first part is  
18 computed by taking PacifiCorp's production costs related to pre-2005 resources,  
19 expressed in dollars per MWh, compared to production costs of west-side hydro-  
20 electric resources expressed in dollars per MWh with the difference multiplied by the  
21 hydro-electric resources' MWhs of production. The second part is computed by  
22 taking the differential between the pre-2005 resources' dollars per MWh compared to

1 Mid-Columbia Contracts' costs on a dollars per MWh multiplied by the Mid-  
2 Columbia Contracts' MWhs.

3 **H. Tab 10 – Allocation Factors**

4 **Q. Please describe the information contained behind Tab 10 Allocation Factors.**

5 A. Tab 10 Allocation Factors summarizes the derivation of the inter-jurisdictional  
6 allocation factors using the 2020 Protocol.

7 **I. Tabs B1 to B20**

8 **Q. Please describe the information contained behind Tabs B1 to B20.**

9 A. Tabs B1 through B20 contain the historical results for the Base Period and are  
10 organized by major FERC function. The data contained in this section of the Report  
11 matches the unadjusted data found under Tab 2 – Results of Operations.

12 **VI. OTHER RATE UPDATES**

13 **Q. Is the Company proposing new rate schedules or changes to other existing rate  
14 schedules beyond updates described above?**

15 A. Yes. In this proceeding, the Company is proposing new dedicated surcharges to  
16 recover excess liability insurance costs (both deferred and on-going), and costs  
17 associated with the Catastrophic Fire Fund as described in the direct testimony of  
18 Company witness Steward. Also, with the move of all Oregon WMP costs from base  
19 rates into the WMP AAC, a true-up to Schedule 190 rates recovering Oregon WMP  
20 costs will also need to be made. Finally, the Company is also seeking permission to  
21 amortize incremental COVID-19 deferred costs that were not previously in amounts  
22 approved for amortization in the Company's 2023 Rate Case.

1 **Q. Please describe the Company's proposal to establish a separate surcharge to**  
2 **recover excess liability insurance costs.**

3 A. As discussed in detail in the direct testimony of Company witness Steward, the  
4 Company's proposal is to create a dedicated surcharge, Schedule 80 – Insurance Cost  
5 Adjustment, to recover costs related to excess liability insurance. The Insurance Cost  
6 Adjustment will be used to support a new Insurance Mechanism that the Company is  
7 working with stakeholders to develop. The Company intends to file for approval of  
8 the Insurance Mechanism, including liability coverage level, that the Insurance Cost  
9 Adjustment will support, subsequent to this GRC filing.

10 **Q. What costs is the Company intending to recover under Schedule 80?**

11 A. The Schedule 80 rate will be established to recover:

- 12 • Liability insurance premium amounts deferred under docket UM 2301,  
13 PacifiCorp's Application for Authorization of Deferred Accounting Related to  
14 Insurance Costs, and
- 15 • Projected excess liability insurance premiums for the Test Period.

16 **Q. How much will these costs proposed to be recovered under Schedule 80 amount**  
17 **to?**

18 A. Please refer to Exhibit PAC/1709 for a summary of the total amounts expected to be  
19 recovered under Schedule 80. At the time of this filing, the Company anticipates that  
20 the total deferred liability insurance premium to be recorded under docket UM 2301  
21 will be approximately \$41.3 million, before accrual of interest, on an Oregon-  
22 allocated basis. The Company is proposing to amortize the total Oregon-allocated  
23 deferred amounts, plus interest accrual, over a three-year amortization period.

1 Accordingly, the annual amortization amount is estimated to be approximately \$15.6  
2 million.

3 In addition to the amortization amounts outlined in Exhibit PAC/1709, the  
4 Company is also proposing to include the projected excess liability insurance  
5 premiums for the Test Period for recovery under Schedule 80. As discussed in the  
6 direct testimony of Company witnesses Steward and Coleman, total-Company  
7 liability insurance premiums are estimated to be approximately \$183.9 million, which  
8 on an Oregon-allocated basis, translates to an additional \$50.4 million to be recovered  
9 through Schedule 80 upon its creation. This amount, combined with the anticipated  
10 annual amortization of deferred liability insurance premiums, adds up to the total  
11 Insurance Cost Adjustment in Schedule 80 of approximately \$66.0 million.

12 Excess liability insurance premiums for the Test Period are currently the  
13 Company's best estimate based on available information. As better information  
14 becomes available throughout this proceeding, the Company will provide further  
15 updates to the amounts that it is seeking to collect through Schedule 80 as necessary.

16 **Q. What about the dedicated surcharge for funding of the Catastrophic Fire Fund?**

17 A. The Company is proposing to create a dedicated surcharge, Schedule 193, to be  
18 effective January 1, 2025, to support funding of the Catastrophic Fire Fund. The  
19 Company is proposing to collect \$77.7 million annually on Schedule 193. For greater  
20 discussion on how this amount was derived, please refer to the direct testimony of  
21 Company witness Steward.

1 **Q. Please describe the Company's requested update for amounts to be collected for**  
2 **Schedule 190.**

3 A. The currently effective Schedule 190 rate for the WMP AAC is approved to recover  
4 2022 WMP O&M costs incurred that were incremental to amounts reflected in base  
5 rates for 2022, projected incremental 2023 WMP O&M above \$19.7 million reflected  
6 in base rates for 2023, and capital costs for Oregon WMP projects placed in-service  
7 between December 17, 2022 through May 31, 2023.<sup>30</sup> With the Company's removal  
8 of all Oregon WMP costs, both O&M and capital, from base rates in this filing, a  
9 corresponding update to the WMP AAC rate is necessary to ensure amounts  
10 previously assumed to be recovered as part of base rates for Oregon WMP activities  
11 continues to be recovered from customers, but now through the WMP AAC rate  
12 schedule.

13 **Q. What is the anticipated impact to the Schedule 190 rate of transferring the**  
14 **Oregon WMP O&M costs currently approved for recovery in base rates to**  
15 **Schedule 190?**

16 A. The currently approved Oregon WMP O&M in base rates is approximately \$19.7  
17 million. Moving this O&M cost into the WMP AAC would result in the Schedule 190  
18 rate going up by approximately \$19.7 million.

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<sup>30</sup> Oregon WMP capital projects placed in-service through December 16, 2022 were included in the compliance filing for Docket No. UE 399 (2023 Rate Case) and reflected in base rates effective January 1, 2023.

1 **Q. What is the anticipated impact to truing up capital costs recovered under the**  
2 **WMP AAC such that all approved Oregon WMP capital project costs would be**  
3 **recovered under Schedule 190?**

4 A. The impact of truing up capital costs in the WMP AAC to reflect all Oregon WMP  
5 capital projects approved for recovery is to be determined. According to established  
6 schedules, WMP AAC filings are expected to be made around July 1 each year to  
7 incorporate additional incremental costs on an annual basis. Typically, these annual  
8 filings would reflect incremental capital placed in-service through May of the filing  
9 year, and new rates for the WMP AAC are expected to be effective November of the  
10 same year. Based on these assumptions, the true-up to WMP AAC rate that would  
11 need to happen on January 1, 2025, will depend on the approved rate for Schedule  
12 190 coming out of the 2024 WMP AAC filing, which should reflect recovery of  
13 Oregon WMP capital projects placed in-service through May 2024, that is  
14 incremental to Oregon WMP capital projects reflected in the 2023 Rate Case  
15 compliance filing.<sup>31</sup>

16 **Q. Can the Company provide an illustrative demonstration of how the January 1,**  
17 **2025 WMP AAC rate update would be calculated based on the currently**  
18 **approved WMP AAC rate in Schedule 190?**

19 A. Yes. Please refer to Exhibit PAC/1710. Exhibit PAC/1710 is formatted in a way that  
20 intentionally mimics the workpaper that was submitted to the Commission in support  
21 of the ADV 1529 resolution of the Company's 2023 WMP AAC filing. Tabs that are  
22 new or contain information that has changed or been modified from the workpaper

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<sup>31</sup> 2023 Rate Case compliance filing reflected Oregon WMP capital projects placed in-service through December 16, 2022.



1 previously submitted in ADV 1529 have been identified and color-coded in green to  
2 facilitate comparison between calculations presented in Exhibit PAC/1710, against  
3 those previously presented in the ADV 1529 final workpapers. The true-up of the  
4 WMP AAC rate would entail a recalculation of the effective rate under the WMP  
5 AAC as of December 31, 2024. Exhibit PAC/1710 assumes no change to the WMP  
6 AAC rate between the time of this filing, and the end of December 2024. Based on  
7 that, the WMP AAC rate is recalculated to capture an incremental \$19.7 million of  
8 Oregon WMP O&M costs, and all Oregon WMP capital costs for projects placed in-  
9 service through May 2023. Currently approved WMP AAC rates include incremental  
10 capital projects through May 2023 only. Updating capital project costs to reflect  
11 balances placed in-service only through the May 2023 date ensures that all projects  
12 now being recovered through the updated WMP AAC have been audited and  
13 reviewed for prudence by the Commission. Oregon WMP capital projects placed in-  
14 service December 16, 2022 and prior would have gone through prudence review  
15 through the 2023 Rate Case. Oregon WMP capital projects placed in-service from  
16 December 17, 2022 through May 31, 2023 would have also gone through prudence  
17 review, through the Company's 2023 WMP AAC filing (docket ADV 1529). Based on  
18 these assumptions, the WMP AAC rate would go from the currently approved  
19 collection of \$46.5 million, to a total of \$67.7 million, resulting in an approximately  
20 \$21.2 million increase. This increase in the WMP AAC rate is fully offset by the  
21 removal of Oregon WMP AAC O&M and capital costs from base rates.

1 **Q. How would this true-up calculation change if a new WMP AAC rate were**  
2 **approved before December 31, 2024?**

3 A. If a new WMP AAC rate is established before December 31, 2024, then the true-up  
4 calculation would need to be calculated relative to the approved 2024 WMP AAC  
5 rate. Specifically, the 2024 WMP AAC rate would reflect Oregon WMP capital  
6 projects placed in-service through May 2024. Accordingly, the Oregon WMP capital  
7 projects to be included in the true-up calculation would have to be updated to reflect  
8 actual total project costs placed in-service through May 2024, rather than May 2023  
9 as presented in the illustrative calculation in Exhibit PAC/1710.

10 **Q. Is there another rate schedule the Company is proposing to modify as part of**  
11 **this rate case?**

12 A. Yes, in this GRC, the Company is also seeking to recover incremental COVID-19  
13 deferred costs not previously included in the approved recovery in the 2023 Rate  
14 Case. In that docket, Staff recommended for inclusion into rates for recovery of  
15 COVID-19 deferred costs from 2020 and 2021 over three years. In its reply filing, the  
16 Company found it reasonable to accept Staff's proposal to begin amortization of those  
17 costs, but because of the magnitude of the deferred balance, the Company  
18 recommended a four-year amortization period instead. Ultimately, a four-year  
19 amortization period was adopted through approval of the settlement agreement in that  
20 docket. As currently approved, COVID-19 deferred costs through December 2021 are  
21 currently amortizing through Schedule 192 over four years, with an annual  
22 amortization estimate of approximately \$5.0 million.

1           Since the end of 2021, further costs have been deferred under the COVID-19  
2           deferral. These costs are as outlined in the quarterly reports the Company files under  
3           docket UE 185. In this docket, the Company is seeking approval to add an additional  
4           \$8.5 million of deferred COVID-19 costs recorded in 2022 through September 2023  
5           to be amortized through Schedule 192. These costs represent incremental amounts for  
6           which the Company had not previously received recovery of, representing additional  
7           COVID-19 related costs including:

- 8           • Higher bad debt expenses,
- 9           • Costs to fund bill payment assistance program,
- 10          • Waived late fees,
- 11          • Increased labor and additional facilities to enable social distancing,
- 12          • Personal protective equipment, cleaning supplies and contract tracing,
- 13          • Technology costs to allow employees to work remotely,
- 14          • Cost reduction from lower employee expenses such as travel and training, and
- 15          • CARES Act savings.

16   **Q.    Is the Company proposing to recover these incremental costs by revising the**  
17   **currently approved Schedule 192 rate?**

18   A.    No. The Company's proposal is to allow the Schedule 192 rate to remain as approved  
19   but allow the currently approved rate to run beyond the previously approved four-year  
20   amortization period until the incremental \$8.5 million, plus interest accrual, is  
21   recuperated. Based on estimated annual collection amount of approximately  
22   \$5.0 million for COVID-19 deferred costs currently approved, the additional  
23   \$8.5 million is expected to extend the collection timeline of this amount through June

1 2029. Please refer to Exhibit PAC/1711 for details of the updated COVID-19 deferred  
2 amounts that will be collected, and an illustration of the updated amortization  
3 schedule.

4 **VII. CONCLUSION**

5 **Q. Please summarize your testimony.**

6 A. I recommend that the Commission approve the requested \$157.7 million increase and  
7 non-NPC revenue requirement of \$1,234.2 million. I further recommend the  
8 Commission approve the addition of Schedules 80, and 193 for recovery of excess  
9 liability insurance costs, and funding of the Catastrophic Fire Fund, as well as  
10 modifications to Schedules 190, and 192 as described in my testimony above.

11 **Q. Does this conclude your direct testimony?**

12 A. Yes.

Docket No. UE 433  
Exhibit PAC/1701  
Witness: Sherona L. Cheung

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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**Exhibit Accompanying Direct Testimony of Sherona L. Cheung  
Revenue Requirement Summary**

**February 2024**

**PacifiCorp  
OREGON**

**Normalized Results of Operations - 2020 PROTOCOL  
Twelve Months Ending December 31, 2025**

	(1)	(2)	(3)	(4)	(5)	(6)
		(3) - (1)	Ref. Page 1.2			(3) + (4) + (5)
	NPC-Related Results	Non-NPC Related Results	Total Adjusted Results	TAM NPC-Related Under Recovery	GRC Requested Non-NPC Related Price Change	Total Normalized Results with Price Change
1 Operating Revenues:						
2 General Business Revenues	604,412,863	1,076,524,475	1,680,937,338	(18,264,624)	157,663,819	1,820,336,533
3 Interdepartmental		-	-			-
4 Special Sales	92,078,056	-	92,078,056			92,078,056
5 Other Operating Revenues		71,932,639	71,932,639			71,932,639
6 Total Operating Revenues	696,490,919	1,148,457,114	1,844,948,033	(18,264,624)	157,663,819	1,984,347,228
7						
8 Operating Expenses:						
9 Steam Production	147,610,878	88,739,462	236,350,339			236,350,339
10 Nuclear Production		-	-			-
11 Hydro Production		13,610,836	13,610,836			13,610,836
12 Other Power Supply	571,959,299	30,332,071	602,291,370			602,291,370
13 Transmission	45,115,602	19,633,397	64,748,998			64,748,998
14 Distribution		114,708,178	114,708,178			114,708,178
15 Customer Accounting		31,422,542	31,422,542		872,291	32,294,833
16 Customer Service & Info		5,308,096	5,308,096			5,308,096
17 Sales		-	-			-
18 Administrative & General		61,612,724	61,612,724			61,612,724
19						
20 Total O&M Expenses	764,685,778	365,367,305	1,130,053,083	-	872,291	1,130,925,374
21						
22 Depreciation		317,077,683	317,077,683			317,077,683
23 Amortization		30,904,843	30,904,843			30,904,843
24 Taxes Other Than Income		100,572,803	100,572,803		3,932,410	104,505,214
25 Income Taxes - Federal	(78,872,787)	36,078,107	(42,794,680)	(3,661,436)	30,643,056	(15,813,060)
26 Income Taxes - State	(3,096,047)	8,403,176	5,307,130	(829,214)	6,939,804	11,417,720
27 Income Taxes - Def Net		(4,937,211)	(4,937,211)			(4,937,211)
28 Investment Tax Credit Adj.		-	-			-
29 Misc Revenue & Expense		(30,006)	(30,006)			(30,006)
30						
31 Total Operating Expenses:	682,716,945	853,436,699	1,536,153,644	(4,490,650)	42,387,561	1,574,050,555
32						
33 Operating Rev For Return:	13,773,974	295,020,414	308,794,389	(13,773,974)	115,276,258	410,296,672
34						
35 Rate Base:						
36 Electric Plant In Service		10,425,808,241	10,425,808,241			10,425,808,241
37 Plant Held for Future Use		-	-			-
38 Misc Deferred Debits		101,941,905	101,941,905			101,941,905
39 Elec Plant Acq Adj		703,248	703,248			703,248
40 Pension		-	-			-
41 Prepayments		16,838,184	16,838,184			16,838,184
42 Fuel Stock		37,268,548	37,268,548			37,268,548
43 Material & Supplies		129,822,071	129,822,071			129,822,071
44 Working Capital		47,868,648	47,868,648			47,868,648
45 Weatherization Loans		-	-			-
46 Misc Rate Base		-	-			-
47						
48 Total Electric Plant:	-	10,760,250,845	10,760,250,845			10,760,250,845
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec		(4,043,129,802)	(4,043,129,802)			(4,043,129,802)
52 Accum Prov For Amort		(232,858,605)	(232,858,605)			(232,858,605)
53 Accum Def Income Tax		(703,568,427)	(703,568,427)			(703,568,427)
54 Unamortized ITC		(40,918)	(40,918)			(40,918)
55 Customer Adv For Const		(46,658,522)	(46,658,522)			(46,658,522)
56 Customer Service Deposits		-	-			-
57 Misc Rate Base Deductions		(433,111,498)	(433,111,498)			(433,111,498)
58						
59 Total Rate Base Deductions	-	(5,459,367,773)	(5,459,367,773)			(5,459,367,773)
60						
61 Total Rate Base:	-	5,300,883,073	5,300,883,073			5,300,883,073
62						
63 Return on Rate Base			5.825%			7.740%
64						
65 Return on Equity			6.470%			10.300%

**PacifiCorp**  
**OREGON**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 31, 2025**

**GENERAL RATE CASE RESULTS**

	(1)	(2)	(3) (1) + (2)
	Total Adjusted Results	GRC Price Change	Total Normalized Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	1,076,524,475	157,663,819	1,234,188,294
3 Interdepartmental	-		-
4 Special Sales	-		-
5 Other Operating Revenues	71,932,639		71,932,639
6 Total Operating Revenues	<u>1,148,457,114</u>	<u>157,663,819</u>	<u>1,306,120,933</u>
7			
8 Operating Expenses:			
9 Steam Production	88,739,462		88,739,462
10 Nuclear Production	-		-
11 Hydro Production	13,610,836		13,610,836
12 Other Power Supply	30,332,071		30,332,071
13 Transmission	19,633,397		19,633,397
14 Distribution	114,708,178		114,708,178
15 Customer Accounting	31,422,542	872,291	32,294,833
16 Customer Service & Info	5,308,096		5,308,096
17 Sales	-		-
18 Administrative & General	61,612,724		61,612,724
19			
20 Total O&M Expenses	365,367,305	872,291	366,239,596
21			
22 Depreciation	317,077,683		317,077,683
23 Amortization	30,904,843		30,904,843
24 Taxes Other Than Income	100,572,803	3,932,410	104,505,214
25 Income Taxes - Federal	36,078,107	30,643,056	66,721,163
26 Income Taxes - State	8,403,176	6,939,804	15,342,980
27 Income Taxes - Def Net	(4,937,211)		(4,937,211)
28 Investment Tax Credit Adj.	-		-
29 Misc Revenue & Expense	(30,006)		(30,006)
30			
31 Total Operating Expenses:	853,436,699	42,387,561	895,824,260
32			
33 Operating Rev For Return:	<u>295,020,414</u>	<u>115,276,258</u>	<u>410,296,672</u>
34			
35 Rate Base:			
36 Electric Plant In Service	10,425,808,241		10,425,808,241
37 Plant Held for Future Use	-		-
38 Misc Deferred Debits	101,941,905		101,941,905
39 Elec Plant Acq Adj	703,248		703,248
40 Pension	-		-
41 Prepayments	16,838,184		16,838,184
42 Fuel Stock	37,268,548		37,268,548
43 Material & Supplies	129,822,071		129,822,071
44 Working Capital	47,868,648		47,868,648
45 Weatherization Loans	-		-
46 Misc Rate Base	-		-
47			
48 Total Electric Plant:	10,760,250,845		10,760,250,845
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(4,043,129,802)		(4,043,129,802)
52 Accum Prov For Amort	(232,858,605)		(232,858,605)
53 Accum Def Income Tax	(703,568,427)		(703,568,427)
54 Unamortized ITC	(40,918)		(40,918)
55 Customer Adv For Const	(46,658,522)		(46,658,522)
56 Customer Service Deposits	-		-
57 Misc Rate Base Deductions	(433,111,498)		(433,111,498)
58			
59 Total Rate Base Deductions	(5,459,367,773)		(5,459,367,773)
60			
61 Total Rate Base:	<u>5,300,883,073</u>		<u>5,300,883,073</u>
62			
63 Return on Rate Base	5.565%		7.740%
64			
65 Return on Equity	5.951%		10.300%
66			
67 TAX CALCULATION:			
68 Operating Revenue	334,564,486	152,859,118	487,423,604
69 Other Deductions			
70 Interest (AFUDC)	(65,590,851)	-	(65,590,851)
71 Interest	137,265,413	-	137,265,413
72 Schedule "M" Additions	434,539,308	-	434,539,308
73 Schedule "M" Deductions	517,163,102	-	517,163,102
74 Income Before Tax	180,266,131	152,859,118	333,125,249
75			
76 State Income Taxes	8,403,176	6,939,804	15,342,980
77 Taxable Income	<u>171,862,955</u>	<u>145,919,314</u>	<u>317,782,268</u>
78			
79 Federal Income Taxes + Other	<u>36,078,107</u>	<u>30,643,056</u>	<u>66,721,163</u>

**PacifiCorp  
OREGON**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 31, 2025**

**TRANSITION ADJUSTMENT MECHANISM RESULTS**

	(1)	(2)	(3) (1) + (2)
	Total Adjusted Results	TAM Price Change	Total Normalized Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	604,412,863	(18,264,624)	586,148,239
3 Interdepartmental	-		-
4 Special Sales	92,078,056		92,078,056
5 Other Operating Revenues	-		-
6 Total Operating Revenues	<u>696,490,919</u>	<u>(18,264,624)</u>	<u>678,226,295</u>
7			
8 Operating Expenses:			
9 Steam Production	147,610,878		147,610,878
10 Nuclear Production	-		-
11 Hydro Production	-		-
12 Other Power Supply	571,959,299		571,959,299
13 Transmission	45,115,602		45,115,602
14 Distribution	-		-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-		-
17 Sales	-		-
18 Administrative & General	-		-
19			
20 Total O&M Expenses	<u>764,685,778</u>	<u>-</u>	<u>764,685,778</u>
21			
22 Depreciation	-		-
23 Amortization	-		-
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	(78,872,787)	(3,661,436)	(82,534,223)
26 Income Taxes - State	(3,096,047)	(829,214)	(3,925,261)
27 Income Taxes - Def Net	-		-
28 Investment Tax Credit Adj.	-		-
29 Misc Revenue & Expense	-		-
30			
31 Total Operating Expenses:	<u>682,716,945</u>	<u>(4,490,650)</u>	<u>678,226,295</u>
32			
33 Operating Rev For Return:	<u>13,773,974</u>	<u>(13,773,974)</u>	<u>-</u>
34			
35 Rate Base:			
36 Electric Plant In Service	-		-
37 Plant Held for Future Use	-		-
38 Misc Deferred Debits	-		-
39 Elec Plant Acq Adj	-		-
40 Pension	-		-
41 Prepayments	-		-
42 Fuel Stock	-		-
43 Material & Supplies	-		-
44 Working Capital	-		-
45 Weatherization Loans	-		-
46 Misc Rate Base	-		-
47			
48 Total Electric Plant:	<u>-</u>		<u>-</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	-		-
52 Accum Prov For Amort	-		-
53 Accum Def Income Tax	-		-
54 Unamortized ITC	-		-
55 Customer Adv For Const	-		-
56 Customer Service Deposits	-		-
57 Misc Rate Base Deductions	-		-
58			
59 Total Rate Base Deductions	<u>-</u>		<u>-</u>
60			
61 Total Rate Base:	<u>-</u>		<u>-</u>
62			
63 Return on Rate Base	N/A		N/A
64			
65 Return on Equity	N/A		N/A
66			
67 TAX CALCULATION:			
68 Operating Revenue	(68,194,859)	(18,264,624)	(86,459,483)
69 Other Deductions	-		-
70 Interest (AFUDC)	-	-	-
71 Interest	-	-	-
72 Schedule "M" Additions	-	-	-
73 Schedule "M" Deductions	-	-	-
74 Income Before Tax	<u>(68,194,859)</u>	<u>(18,264,624)</u>	<u>(86,459,483)</u>
75			
76 State Income Taxes	(3,096,047)	(829,214)	(3,925,261)
77 Taxable Income	<u>(65,098,813)</u>	<u>(17,435,410)</u>	<u>(82,534,223)</u>
78			
79 Federal Income Taxes + Other	<u>(78,872,787)</u>	<u>(3,661,436)</u>	<u>(82,534,223)</u>



**PacifiCorp**  
**OREGON**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 31, 2025**

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	1,680,937,338	139,399,195	1,820,336,533
3 Interdepartmental	-		
4 Special Sales	92,078,056		
5 Other Operating Revenues	71,932,639		
6 Total Operating Revenues	<u>1,844,948,033</u>		
7			
8 Operating Expenses:			
9 Steam Production	236,350,339		
10 Nuclear Production	-		
11 Hydro Production	13,610,836		
12 Other Power Supply	602,291,370		
13 Transmission	64,748,998		
14 Distribution	114,708,178		
15 Customer Accounting	31,422,542	872,291	32,294,833
16 Customer Service & Info	5,308,096		
17 Sales	-		
18 Administrative & General	61,612,724		
19			
20 Total O&M Expenses	1,130,053,083		
21			
22 Depreciation	317,077,683		
23 Amortization	30,904,843		
24 Taxes Other Than Income	100,572,803	3,932,410	104,505,214
25 Income Taxes - Federal	(42,794,680)	26,981,620	(15,813,060)
26 Income Taxes - State	5,307,130	6,110,590	11,417,720
27 Income Taxes - Def Net	(4,937,211)		
28 Investment Tax Credit Adj.	-		
29 Misc Revenue & Expense	(30,006)		
30			
31 Total Operating Expenses:	1,536,153,644	37,896,911	1,574,050,555
32			
33 Operating Rev For Return:	<u>308,794,389</u>	<u>101,502,284</u>	<u>410,296,672</u>
34			
35 Rate Base:			
36 Electric Plant In Service	10,425,808,241		
37 Plant Held for Future Use	-		
38 Misc Deferred Debits	101,941,905		
39 Elec Plant Acq Adj	703,248		
40 Pensions	-		
41 Prepayments	16,838,184		
42 Fuel Stock	37,268,548		
43 Material & Supplies	129,822,071		
44 Working Capital	47,868,648		
45 Weatherization Loans	-		
46 Misc Rate Base	-		
47			
48 Total Electric Plant:	10,760,250,845	-	10,760,250,845
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(4,043,129,802)		
52 Accum Prov For Amort	(232,858,605)		
53 Accum Def Income Tax	(703,568,427)		
54 Unamortized ITC	(40,918)		
55 Customer Adv For Const	(46,658,522)		
56 Customer Service Deposits	-		
57 Misc Rate Base Deductions	(433,111,498)		
58			
59 Total Rate Base Deductions	(5,459,367,773)	-	(5,459,367,773)
60			
61 Total Rate Base:	<u>5,300,883,073</u>	<u>-</u>	<u>5,300,883,073</u>
62			
63 Return on Rate Base	5.825%		7.740%
64			
65 Return on Equity	6.470%		10.300%
66			
67 TAX CALCULATION:			
68 Operating Revenue	266,369,627	134,594,493	400,964,120
69 Other Deductions			
70 Interest (AFUDC)	(65,590,851)	-	(65,590,851)
71 Interest	137,265,413	-	137,265,413
72 Schedule "M" Additions	434,539,308	-	434,539,308
73 Schedule "M" Deductions	517,163,102	-	517,163,102
74 Income Before Tax	112,071,272	134,594,493	246,665,765
75			
76 State Income Taxes	5,307,130	6,110,590	11,417,720
77 Taxable Income	<u>106,764,142</u>	<u>128,483,903</u>	<u>235,248,045</u>
78			
79 Federal Income Taxes + Other	<u>(42,794,680)</u>	<u>26,981,620</u>	<u>(15,813,060)</u>

PacifiCorp  
Oregon General Rate Case  
Adjustment Summary  
Twelve Months Ending December 31, 2025

	Exhibit PAC/1702		Exhibit PAC/1702			
	TOTAL COMPANY UNADJUSTED RESULTS JUNE 2023	OREGON ALLOCATED UNADJUSTED RESULTS JUNE 2023	Tab 3 Revenue Adjustments	Tab 4 O&M Adjustments	Tab 5 Net Power Cost Adjustments	Tab 6 Depreciation & Amortization Adjustments
1 Operating Revenues:						
2 General Business Revenues	5,314,367,832	1,399,023,529	280,144,493	1,769,316	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	276,874,873	70,586,388	-	-	21,491,668	-
5 Other Operating Revenues	272,845,382	74,297,451	1,710,577	-	-	-
6 Total Operating Revenues	5,864,088,087	1,543,907,367	281,855,070	1,769,316	21,491,668	-
7						
8 Operating Expenses:						
9 Steam Production	929,501,268	246,336,079	-	354,350	(13,786,753)	3,818,882
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	42,657,730	11,468,171	-	2,706,114	-	-
12 Other Power Supply	1,454,847,175	520,565,938	-	2,671,783	78,154,638	-
13 Transmission	247,176,958	66,310,208	-	(1,931,955)	370,746	-
14 Distribution	282,601,391	104,588,448	-	9,263,977	-	-
15 Customer Accounting	80,792,201	23,991,155	-	7,431,387	-	-
16 Customer Service & Info	158,979,871	4,916,333	-	391,763	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	630,431,721	172,101,036	-	(110,837,989)	-	-
19						
20 Total O&M Expenses	3,826,988,315	1,150,277,368	-	(89,950,571)	64,738,631	3,818,882
21						
22 Depreciation	993,452,379	271,108,388	-	-	-	40,255,866
23 Amortization	76,333,322	15,984,719	-	-	-	(2,716,107)
24 Taxes Other Than Income	188,692,373	74,630,102	-	6,690,549	-	-
25 Income Taxes - Federal	(251,536,478)	(73,225,613)	56,491,598	17,957,678	(8,677,947)	(3,114,987)
26 Income Taxes - State	(2,433,217)	(1,498,603)	12,793,783	4,066,917	(1,965,315)	(705,458)
27 Income Taxes - Def Net	55,172,095	(9,956,034)	-	(1,865,118)	-	(938,932)
28 Investment Tax Credit Adj.	(910,300)	-	-	-	-	-
29 Misc Revenue & Expense	(396,311)	(50,000)	-	19,995	-	-
30						
31 Total Operating Expenses:	4,885,362,180	1,427,270,327	69,285,381	(63,080,549)	54,095,369	36,599,264
32						
33 Operating Rev For Return:	978,725,907	116,637,039	212,569,689	64,849,865	(32,603,701)	(36,599,264)
34						
35 Rate Base:						
36 Electric Plant In Service	32,886,279,146	9,145,444,083	-	-	-	-
37 Plant Held for Future Use	14,174,575	7,461,409	-	-	-	-
38 Misc Deferred Debits	1,636,633,742	182,518,703	-	-	-	-
39 Elec Plant Acq Adj	11,954,169	723,506	-	-	-	-
40 Pensions	104,951,393	28,783,408	-	-	-	-
41 Prepayments	96,171,480	16,838,184	-	-	-	-
42 Fuel Stock	137,605,040	36,243,955	-	-	-	-
43 Material & Supplies	407,130,439	129,822,071	-	-	-	-
44 Working Capital	126,195,894	46,667,656	2,072,867	(1,832,030)	1,618,415	(47)
45 Weatherization Loans	224,530,257	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	35,645,626,136	9,594,502,976	2,072,867	(1,832,030)	1,618,415	(47)
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	(11,020,394,328)	(3,223,614,207)	-	-	-	(817,609,078)
52 Accum Prov For Amort	(731,617,791)	(207,213,607)	-	-	-	(25,921,413)
53 Accum Def Income Tax	(2,927,745,908)	(674,015,477)	-	(38,564,469)	-	1,988,755
54 Unamortized ITC	(2,260,839)	(45,635)	-	-	-	-
55 Customer Adv For Const	(193,419,991)	(73,982,464)	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	(2,624,994,265)	(610,776,749)	-	156,851,573	-	(8,088,788)
58						
59 Total Rate Base Deductions	(17,500,433,122)	(4,789,648,140)	-	118,287,105	-	(849,630,523)
60						
61 Total Rate Base:	18,145,193,015	4,804,854,836	2,072,867	116,455,075	1,618,415	(849,630,570)
62						
63 Return on Rate Base		2.427%	4.421%	1.155%	-0.665%	0.632%
64						
65 Return on Equity		-0.325%	8.842%	2.310%	-1.329%	1.264%
66						
67 TAX CALCULATION:						
68 Operating Revenue		31,956,790	281,855,070	85,009,343	(43,246,962)	(41,358,641)
69 Other Deductions						
70 Interest (AFUDC)		(27,057,087)	-	-	-	-
71 Interest		124,420,851	53,677	3,015,583	41,909	(22,001,031)
72 Schedule "M" Additions		349,040,084	-	7,585,912	-	3,818,882
73 Schedule "M" Deductions		382,368,862	-	-	-	-
74 Income Before Tax		(98,735,753)	281,801,394	89,579,671	(43,288,871)	(15,538,728)
75						
76 State Income Taxes		(1,498,603)	12,793,783	4,066,917	(1,965,315)	(705,458)
77 Taxable Income		(97,237,150)	269,007,610	85,512,754	(41,323,556)	(14,833,270)
78						
79 Federal Income Taxes + Other		(73,225,613)	56,491,598	17,957,678	(8,677,947)	(3,114,987)
APPROXIMATE PRICE CHANGE		350,528,448	(291,740,043)	(76,613,297)	44,948,662	(40,051,957)

**PacifiCorp**  
**Oregon General Rate Case**  
**Adjustment Summary**  
**Twelve Months Ending December 31, 2025**

Exhibit PAC/1702			
	Tab 7	Tab 8	OR Allocated
	Tax Adjustments	Rate Base Adjustments	Results of Operations December 2025
1 Operating Revenues:			
2 General Business Revenues	-	-	1,680,937,338
3 Interdepartmental	-	-	-
4 Special Sales	-	-	92,078,056
5 Other Operating Revenues	-	(4,075,388)	71,932,639
6 Total Operating Revenues	-	(4,075,388)	1,844,948,033
7			
8 Operating Expenses:			
9 Steam Production	-	(372,219)	236,350,339
10 Nuclear Production	-	-	-
11 Hydro Production	-	(563,449)	13,610,836
12 Other Power Supply	-	899,010	602,291,370
13 Transmission	-	-	64,748,998
14 Distribution	-	855,753	114,708,178
15 Customer Accounting	-	-	31,422,542
16 Customer Service & Info	-	-	5,308,096
17 Sales	-	-	-
18 Administrative & General	-	349,677	61,612,724
19			
20 Total O&M Expenses	-	1,168,773	1,130,053,083
21			
22 Depreciation	-	5,713,429	317,077,683
23 Amortization	-	17,636,230	30,904,843
24 Taxes Other Than Income	19,252,152	-	100,572,803
25 Income Taxes - Federal	(28,534,545)	(3,690,866)	(42,794,680)
26 Income Taxes - State	(6,548,315)	(835,879)	5,307,130
27 Income Taxes - Def Net	18,161,605	(10,338,733)	(4,937,211)
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	(30,006)
30			
31 Total Operating Expenses:	2,330,897	9,652,955	1,536,153,644
32			
33 Operating Rev For Return:	(2,330,897)	(13,728,343)	308,794,389
34			
35 Rate Base:			
36 Electric Plant In Service	-	1,280,364,158	10,425,808,241
37 Plant Held for Future Use	-	(7,461,409)	-
38 Misc Deferred Debits	-	(80,576,798)	101,941,905
39 Elec Plant Acq Adj	-	(20,258)	703,248
40 Pensions	-	(28,783,408)	-
41 Prepayments	-	-	16,838,184
42 Fuel Stock	-	1,024,593	37,268,548
43 Material & Supplies	-	-	129,822,071
44 Working Capital	(473,620)	(184,593)	47,868,648
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	(473,620)	1,164,362,284	10,760,250,845
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	-	(1,906,517)	(4,043,129,802)
52 Accum Prov For Amort	-	276,415	(232,858,605)
53 Accum Def Income Tax	(34,395,710)	41,418,474	(703,568,427)
54 Unamortized ITC	4,716	-	(40,918)
55 Customer Adv For Const	-	27,323,942	(46,658,522)
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	29,710,341	(807,875)	(433,111,498)
58			
59 Total Rate Base Deductions	(4,680,653)	66,304,439	(5,459,367,773)
60			
61 Total Rate Base:	(5,154,273)	1,230,666,723	5,300,883,073
62			
63 Return on Rate Base	-0.047%	-2.099%	5.825%
64			
65 Return on Equity	-0.094%	-4.197%	6.470%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(19,252,152)	(28,593,820)	266,369,627
69 Other Deductions			
70 Interest (AFUDC)	(38,533,764)	-	(65,590,851)
71 Interest	(133,469)	31,867,893	137,265,413
72 Schedule "M" Additions	40,628,028	33,466,404	434,539,308
73 Schedule "M" Deductions	143,378,120	(8,583,880)	517,163,102
74 Income Before Tax	(83,335,010)	(18,411,430)	112,071,272
75			
76 State Income Taxes	(6,548,315)	(835,879)	5,307,130
77 Taxable Income	(76,786,695)	(17,575,551)	106,764,142
78			
79 Federal Income Taxes + Other	(28,534,545)	(3,690,866)	(42,794,680)
APPROXIMATE PRICE CHANGE	2,653,261	149,674,120	139,399,195

Docket No. UE 433  
Exhibit PAC/1702  
Witness: Sherona L. Cheung

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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**Exhibit Accompanying Direct Testimony of Sherona L. Cheung  
Oregon Results of Operations – December 2025**

**February 2024**

## Tab 1 - Summary

**PacifiCorp**  
**OREGON**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 31, 2025**

Page 1.0

(1) Test Period 2020 Protocol Revenue Requirement	1,820,336,533	Page 1.1
(2) Normalized General Business Revenues	1,680,937,338	Page 1.1
(3) 2020 Protocol Price Change	<u>139,399,195</u>	Page 1.4

**PacifiCorp  
OREGON**

**Normalized Results of Operations - 2020 PROTOCOL  
Twelve Months Ending December 31, 2025**

	(1)	(2)	(3)	(4)	(5)	(6)
		(3) - (1)	Ref. Page 1.4			(3) + (4) + (5)
				<b>TAM</b>	<b>GRC</b>	
	NPC-Related Results	Non-NPC Related Results	Total Adjusted Results	NPC-Related Under Recovery	Requested Non-NPC Related Price Change	Total Normalized Results with Price Change
1 Operating Revenues:						
2 General Business Revenues	604,412,863	1,076,524,475	1,680,937,338	(18,264,624)	157,663,819	1,820,336,533
3 Interdepartmental		-	-			-
4 Special Sales	92,078,056	-	92,078,056			92,078,056
5 Other Operating Revenues		71,932,639	71,932,639			71,932,639
6 Total Operating Revenues	696,490,919	1,148,457,114	1,844,948,033	(18,264,624)	157,663,819	1,984,347,228
7						
8 Operating Expenses:						
9 Steam Production	147,610,878	88,739,462	236,350,339			236,350,339
10 Nuclear Production		-	-			-
11 Hydro Production		13,610,836	13,610,836			13,610,836
12 Other Power Supply	571,959,299	30,332,071	602,291,370			602,291,370
13 Transmission	45,115,602	19,633,397	64,748,998			64,748,998
14 Distribution		114,708,178	114,708,178			114,708,178
15 Customer Accounting		31,422,542	31,422,542		872,291	32,294,833
16 Customer Service & Info		5,308,096	5,308,096			5,308,096
17 Sales		-	-			-
18 Administrative & General		61,612,724	61,612,724			61,612,724
19						
20 Total O&M Expenses	764,685,778	365,367,305	1,130,053,083	-	872,291	1,130,925,374
21						
22 Depreciation		317,077,683	317,077,683			317,077,683
23 Amortization		30,904,843	30,904,843			30,904,843
24 Taxes Other Than Income		100,572,803	100,572,803		3,932,410	104,505,214
25 Income Taxes - Federal	(78,872,787)	36,078,107	(42,794,680)	(3,661,436)	30,643,056	(15,813,060)
26 Income Taxes - State	(3,096,047)	8,403,176	5,307,130	(829,214)	6,939,804	11,417,720
27 Income Taxes - Def Net		(4,937,211)	(4,937,211)			(4,937,211)
28 Investment Tax Credit Adj.		-	-			-
29 Misc Revenue & Expense		(30,006)	(30,006)			(30,006)
30						
31 Total Operating Expenses:	682,716,945	853,436,699	1,536,153,644	(4,490,650)	42,387,561	1,574,050,555
32						
33 Operating Rev For Return:	13,773,974	295,020,414	308,794,389	(13,773,974)	115,276,258	410,296,672
34						
35 Rate Base:						
36 Electric Plant In Service		10,425,808,241	10,425,808,241			10,425,808,241
37 Plant Held for Future Use		-	-			-
38 Misc Deferred Debits		101,941,905	101,941,905			101,941,905
39 Elec Plant Acq Adj		703,248	703,248			703,248
40 Pension		-	-			-
41 Prepayments		16,838,184	16,838,184			16,838,184
42 Fuel Stock		37,268,548	37,268,548			37,268,548
43 Material & Supplies		129,822,071	129,822,071			129,822,071
44 Working Capital		47,868,648	47,868,648			47,868,648
45 Weatherization Loans		-	-			-
46 Misc Rate Base		-	-			-
47						
48 Total Electric Plant:	-	10,760,250,845	10,760,250,845			10,760,250,845
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec		(4,043,129,802)	(4,043,129,802)			(4,043,129,802)
52 Accum Prov For Amort		(232,858,605)	(232,858,605)			(232,858,605)
53 Accum Def Income Tax		(703,568,427)	(703,568,427)			(703,568,427)
54 Unamortized ITC		(40,918)	(40,918)			(40,918)
55 Customer Adv For Const		(46,658,522)	(46,658,522)			(46,658,522)
56 Customer Service Deposits		-	-			-
57 Misc Rate Base Deductions		(433,111,498)	(433,111,498)			(433,111,498)
58						
59 Total Rate Base Deductions	-	(5,459,367,773)	(5,459,367,773)			(5,459,367,773)
60						
61 Total Rate Base:	-	5,300,883,073	5,300,883,073			5,300,883,073
62						
63 Return on Rate Base			5.825%			7.740%
64						
65 Return on Equity			6.470%			10.300%

**PacifiCorp**  
**OREGON**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 31, 2025**

**GENERAL RATE CASE RESULTS**

	(1)	(2)	(3) (1) + (2)
	Total Adjusted Results	GRC Price Change	Total Normalized Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	1,076,524,475	157,663,819	1,234,188,294
3 Interdepartmental	-		-
4 Special Sales	-		-
5 Other Operating Revenues	71,932,639		71,932,639
6 Total Operating Revenues	<u>1,148,457,114</u>	<u>157,663,819</u>	<u>1,306,120,933</u>
7			
8 Operating Expenses:			
9 Steam Production	88,739,462		88,739,462
10 Nuclear Production	-		-
11 Hydro Production	13,610,836		13,610,836
12 Other Power Supply	30,332,071		30,332,071
13 Transmission	19,633,397		19,633,397
14 Distribution	114,708,178		114,708,178
15 Customer Accounting	31,422,542	872,291	32,294,833
16 Customer Service & Info	5,308,096		5,308,096
17 Sales	-		-
18 Administrative & General	61,612,724		61,612,724
19			
20 Total O&M Expenses	365,367,305	872,291	366,239,596
21			
22 Depreciation	317,077,683		317,077,683
23 Amortization	30,904,843		30,904,843
24 Taxes Other Than Income	100,572,803	3,932,410	104,505,214
25 Income Taxes - Federal	36,078,107	30,643,056	66,721,163
26 Income Taxes - State	8,403,176	6,939,804	15,342,980
27 Income Taxes - Def Net	(4,937,211)		(4,937,211)
28 Investment Tax Credit Adj.	-		-
29 Misc Revenue & Expense	(30,006)		(30,006)
30			
31 Total Operating Expenses:	853,436,699	42,387,561	895,824,260
32			
33 Operating Rev For Return:	<u>295,020,414</u>	<u>115,276,258</u>	<u>410,296,672</u>
34			
35 Rate Base:			
36 Electric Plant In Service	10,425,808,241		10,425,808,241
37 Plant Held for Future Use	-		-
38 Misc Deferred Debits	101,941,905		101,941,905
39 Elec Plant Acq Adj	703,248		703,248
40 Pension	-		-
41 Prepayments	16,838,184		16,838,184
42 Fuel Stock	37,268,548		37,268,548
43 Material & Supplies	129,822,071		129,822,071
44 Working Capital	47,868,648		47,868,648
45 Weatherization Loans	-		-
46 Misc Rate Base	-		-
47			
48 Total Electric Plant:	10,760,250,845		10,760,250,845
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(4,043,129,802)		(4,043,129,802)
52 Accum Prov For Amort	(232,858,605)		(232,858,605)
53 Accum Def Income Tax	(703,568,427)		(703,568,427)
54 Unamortized ITC	(40,918)		(40,918)
55 Customer Adv For Const	(46,658,522)		(46,658,522)
56 Customer Service Deposits	-		-
57 Misc Rate Base Deductions	(433,111,498)		(433,111,498)
58			
59 Total Rate Base Deductions	(5,459,367,773)		(5,459,367,773)
60			
61 Total Rate Base:	<u>5,300,883,073</u>		<u>5,300,883,073</u>
62			
63 Return on Rate Base	5.565%		7.740%
64			
65 Return on Equity	5.951%		10.300%
66			
67 TAX CALCULATION:			
68 Operating Revenue	334,564,486	152,859,118	487,423,604
69 Other Deductions			
70 Interest (AFUDC)	(65,590,851)	-	(65,590,851)
71 Interest	137,265,413	-	137,265,413
72 Schedule "M" Additions	434,539,308	-	434,539,308
73 Schedule "M" Deductions	517,163,102	-	517,163,102
74 Income Before Tax	180,266,131	152,859,118	333,125,249
75			
76 State Income Taxes	8,403,176	6,939,804	15,342,980
77 Taxable Income	<u>171,862,955</u>	<u>145,919,314</u>	<u>317,782,268</u>
78			
79 Federal Income Taxes + Other	<u>36,078,107</u>	<u>30,643,056</u>	<u>66,721,163</u>



**PacifiCorp**  
**OREGON**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 31, 2025**

**TRANSITION ADJUSTMENT MECHANISM RESULTS**

	(1)	(2)	(3) (1) + (2)
	Total Adjusted Results	TAM Price Change	Total Normalized Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	604,412,863	(18,264,624)	586,148,239
3 Interdepartmental	-		-
4 Special Sales	92,078,056		92,078,056
5 Other Operating Revenues	-		-
6 Total Operating Revenues	<u>696,490,919</u>	<u>(18,264,624)</u>	<u>678,226,295</u>
7			
8 Operating Expenses:			
9 Steam Production	147,610,878		147,610,878
10 Nuclear Production	-		-
11 Hydro Production	-		-
12 Other Power Supply	571,959,299		571,959,299
13 Transmission	45,115,602		45,115,602
14 Distribution	-		-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-		-
17 Sales	-		-
18 Administrative & General	-		-
19			
20 Total O&M Expenses	<u>764,685,778</u>	<u>-</u>	<u>764,685,778</u>
21			
22 Depreciation	-		-
23 Amortization	-		-
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	(78,872,787)	(3,661,436)	(82,534,223)
26 Income Taxes - State	(3,096,047)	(829,214)	(3,925,261)
27 Income Taxes - Def Net	-		-
28 Investment Tax Credit Adj.	-		-
29 Misc Revenue & Expense	-		-
30			
31 Total Operating Expenses:	<u>682,716,945</u>	<u>(4,490,650)</u>	<u>678,226,295</u>
32			
33 Operating Rev For Return:	<u><u>13,773,974</u></u>	<u><u>(13,773,974)</u></u>	<u><u>-</u></u>
34			
35 Rate Base:			
36 Electric Plant In Service	-		-
37 Plant Held for Future Use	-		-
38 Misc Deferred Debits	-		-
39 Elec Plant Acq Adj	-		-
40 Pension	-		-
41 Prepayments	-		-
42 Fuel Stock	-		-
43 Material & Supplies	-		-
44 Working Capital	-		-
45 Weatherization Loans	-		-
46 Misc Rate Base	-		-
47			
48 Total Electric Plant:	<u>-</u>		<u>-</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	-		-
52 Accum Prov For Amort	-		-
53 Accum Def Income Tax	-		-
54 Unamortized ITC	-		-
55 Customer Adv For Const	-		-
56 Customer Service Deposits	-		-
57 Misc Rate Base Deductions	-		-
58			
59 Total Rate Base Deductions	<u>-</u>		<u>-</u>
60			
61 Total Rate Base:	<u><u>-</u></u>		<u><u>-</u></u>
62			
63 Return on Rate Base	N/A		N/A
64			
65 Return on Equity	N/A		N/A
66			
67 TAX CALCULATION:			
68 Operating Revenue	(68,194,859)	(18,264,624)	(86,459,483)
69 Other Deductions	-		-
70 Interest (AFUDC)	-	-	-
71 Interest	-	-	-
72 Schedule "M" Additions	-	-	-
73 Schedule "M" Deductions	-	-	-
74 Income Before Tax	<u>(68,194,859)</u>	<u>(18,264,624)</u>	<u>(86,459,483)</u>
75			
76 State Income Taxes	<u>(3,096,047)</u>	<u>(829,214)</u>	<u>(3,925,261)</u>
77 Taxable Income	<u><u>(65,098,813)</u></u>	<u><u>(17,435,410)</u></u>	<u><u>(82,534,223)</u></u>
78			
79 Federal Income Taxes + Other	<u><u>(78,872,787)</u></u>	<u><u>(3,661,436)</u></u>	<u><u>(82,534,223)</u></u>

**PacifiCorp  
OREGON**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 31, 2025**

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	1,680,937,338	139,399,195	1,820,336,533
3 Interdepartmental	-		
4 Special Sales	92,078,056		
5 Other Operating Revenues	71,932,639		
6 Total Operating Revenues	<u>1,844,948,033</u>		
7			
8 Operating Expenses:			
9 Steam Production	236,350,339		
10 Nuclear Production	-		
11 Hydro Production	13,610,836		
12 Other Power Supply	602,291,370		
13 Transmission	64,748,998		
14 Distribution	114,708,178		
15 Customer Accounting	31,422,542	872,291	32,294,833
16 Customer Service & Info	5,308,096		
17 Sales	-		
18 Administrative & General	61,612,724		
19			
20 Total O&M Expenses	1,130,053,083		
21			
22 Depreciation	317,077,683		
23 Amortization	30,904,843		
24 Taxes Other Than Income	100,572,803	3,932,410	104,505,214
25 Income Taxes - Federal	(42,794,680)	26,981,620	(15,813,060)
26 Income Taxes - State	5,307,130	6,110,590	11,417,720
27 Income Taxes - Def Net	(4,937,211)		
28 Investment Tax Credit Adj.	-		
29 Misc Revenue & Expense	(30,006)		
30			
31 Total Operating Expenses:	1,536,153,644	37,896,911	1,574,050,555
32			
33 Operating Rev For Return:	<u>308,794,389</u>	<u>101,502,284</u>	<u>410,296,672</u>
34			
35 Rate Base:			
36 Electric Plant In Service	10,425,808,241		
37 Plant Held for Future Use	-		
38 Misc Deferred Debits	101,941,905		
39 Elec Plant Acq Adj	703,248		
40 Pensions	-		
41 Prepayments	16,838,184		
42 Fuel Stock	37,268,548		
43 Material & Supplies	129,822,071		
44 Working Capital	47,868,648		
45 Weatherization Loans	-		
46 Misc Rate Base	-		
47			
48 Total Electric Plant:	10,760,250,845	-	10,760,250,845
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(4,043,129,802)		
52 Accum Prov For Amort	(232,858,605)		
53 Accum Def Income Tax	(703,568,427)		
54 Unamortized ITC	(40,918)		
55 Customer Adv For Const	(46,658,522)		
56 Customer Service Deposits	-		
57 Misc Rate Base Deductions	(433,111,498)		
58			
59 Total Rate Base Deductions	(5,459,367,773)	-	(5,459,367,773)
60			
61 Total Rate Base:	<u>5,300,883,073</u>	<u>-</u>	<u>5,300,883,073</u>
62			
63 Return on Rate Base	5.825%		7.740%
64			
65 Return on Equity	6.470%		10.300%
66			
67 TAX CALCULATION:			
68 Operating Revenue	266,369,627	134,594,493	400,964,120
69 Other Deductions			
70 Interest (AFUDC)	(65,590,851)	-	(65,590,851)
71 Interest	137,265,413	-	137,265,413
72 Schedule "M" Additions	434,539,308	-	434,539,308
73 Schedule "M" Deductions	517,163,102	-	517,163,102
74 Income Before Tax	112,071,272	134,594,493	246,665,765
75			
76 State Income Taxes	5,307,130	6,110,590	11,417,720
77 Taxable Income	<u>106,764,142</u>	<u>128,483,903</u>	<u>235,248,045</u>
78			
79 Federal Income Taxes + Other	<u>(42,794,680)</u>	<u>26,981,620</u>	<u>(15,813,060)</u>

**PacifiCorp  
OREGON  
Normalized Results of Operations - 2020 PROTOCOL  
Twelve Months Ending December 31, 2025**

Net Rate Base	\$ 5,300,883,073	Ref. Page 1.1
Return on Rate Base Requested	<u>7.74%</u>	Ref. Page 2.0
Revenues Required to Earn Requested Return	410,296,672	
Less Current Operating Revenues	<u>(308,794,389)</u>	
Increase to Current Revenues	101,502,284	
Net to Gross Bump-up	<u>137.34%</u>	
Price Change Required for Requested Return	<u>\$ 139,399,195</u>	
Requested Price Change	\$ 139,399,195	
Uncollectible Percent	<u>0.626%</u>	Ref. Page 1.6
Increased Uncollectible Expense	<u>\$ 872,291</u>	
Requested Price Change	\$ 139,399,195	
Franchise Tax	2.276%	Ref. Page 1.6
Revenue Tax	0.000%	Ref. Page 1.6
Resource Supplier Tax	0.115%	Ref. Page 1.6
PUC Fees Based on General Business Revenues	<u>0.430%</u>	Ref. Page 1.6
Increase Taxes Other Than Income	<u>\$ 3,932,410</u>	
Requested Price Change	\$ 139,399,195	
Uncollectible Expense	(872,291)	
Taxes Other Than Income	<u>(3,932,410)</u>	
Income Before Taxes	<u>\$ 134,594,493</u>	
State Effective Tax Rate	<u>4.54%</u>	Ref. Page 2.0
State Income Taxes	<u>\$ 6,110,590</u>	
Taxable Income	\$ 128,483,903	
Federal Income Tax Rate	<u>21.00%</u>	Ref. Page 2.0
Federal Income Taxes	<u>\$ 26,981,620</u>	
Operating Income	100.00%	
Net Operating Income	<u>72.814%</u>	Ref. Page 1.6
Net to Gross Bump-Up	<u>137.34%</u>	

**PacifiCorp  
OREGON  
Normalized Results of Operations - 2020 PROTOCOL  
Twelve Months Ending December 31, 2025**

Operating Revenue	100.000%	
Operating Deductions		
Uncollectible Accounts	0.626%	See Note (1) Below
Taxes Other - Franchise Tax	2.276%	
Taxes Other - Revenue Tax	0.000%	
Taxes Other - Resource Supplier	0.115%	
PUC Fees Based on General Business Revenues	<u>0.430%</u>	
Sub-Total	96.553%	
State Income Tax @ 4.54%	<u>4.384%</u>	
Sub-Total	92.170%	
Federal Income Tax @ 21.00%	<u>19.356%</u>	
Net Operating Income	<u><u>72.814%</u></u>	

(1) Uncollectible Accounts =  $\frac{10,518,476}{1,680,937,338}$  Pg 2.11, OREGON Situs from Account 904  
Pg. 2.2, General Business Revenues

**PacifiCorp**  
**Oregon General Rate Case**  
**Adjustment Summary**  
**Twelve Months Ending December 31, 2025**

	TOTAL COMPANY UNADJUSTED RESULTS JUNE 2023	OREGON ALLOCATED UNADJUSTED RESULTS JUNE 2023	Tab 3 Revenue Adjustments	Tab 4 O&M Adjustments	Tab 5 Net Power Cost Adjustments
1 Operating Revenues:					
2 General Business Revenues	5,314,367,832	1,399,023,529	280,144,493	1,769,316	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	276,874,873	70,586,388	-	-	21,491,668
5 Other Operating Revenues	272,845,382	74,297,451	1,710,577	-	-
6 Total Operating Revenues	<u>5,864,088,087</u>	<u>1,543,907,367</u>	<u>281,855,070</u>	<u>1,769,316</u>	<u>21,491,668</u>
7					
8 Operating Expenses:					
9 Steam Production	929,501,268	246,336,079	-	354,350	(13,786,753)
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	42,657,730	11,468,171	-	2,706,114	-
12 Other Power Supply	1,454,847,175	520,565,938	-	2,671,783	78,154,638
13 Transmission	247,176,958	66,310,208	-	(1,931,955)	370,746
14 Distribution	282,601,391	104,588,448	-	9,263,977	-
15 Customer Accounting	80,792,201	23,991,155	-	7,431,387	-
16 Customer Service & Info	158,979,871	4,916,333	-	391,763	-
17 Sales	-	-	-	-	-
18 Administrative & General	630,431,721	172,101,036	-	(110,837,989)	-
19					
20 Total O&M Expenses	<u>3,826,988,315</u>	<u>1,150,277,368</u>	<u>-</u>	<u>(89,950,571)</u>	<u>64,738,631</u>
21					
22 Depreciation	993,452,379	271,108,388	-	-	-
23 Amortization	76,333,322	15,984,719	-	-	-
24 Taxes Other Than Income	188,692,373	74,630,102	-	6,690,549	-
25 Income Taxes - Federal	(251,536,478)	(73,225,613)	56,491,598	17,957,678	(8,677,947)
26 Income Taxes - State	(2,433,217)	(1,498,603)	12,793,783	4,066,917	(1,965,315)
27 Income Taxes - Def Net	55,172,095	(9,956,034)	-	(1,865,118)	-
28 Investment Tax Credit Adj.	(910,300)	-	-	-	-
29 Misc Revenue & Expense	(396,311)	(50,000)	-	19,995	-
30					
31 Total Operating Expenses:	<u>4,885,362,180</u>	<u>1,427,270,327</u>	<u>69,285,381</u>	<u>(63,080,549)</u>	<u>54,095,369</u>
32					
33 Operating Rev For Return:	<u>978,725,907</u>	<u>116,637,039</u>	<u>212,569,689</u>	<u>64,849,865</u>	<u>(32,603,701)</u>
34					
35 Rate Base:					
36 Electric Plant In Service	32,886,279,146	9,145,444,083	-	-	-
37 Plant Held for Future Use	14,174,575	7,461,409	-	-	-
38 Misc Deferred Debits	1,636,633,742	182,518,703	-	-	-
39 Elec Plant Acq Adj	11,954,169	723,506	-	-	-
40 Pensions	104,951,393	28,783,408	-	-	-
41 Prepayments	96,171,480	16,838,184	-	-	-
42 Fuel Stock	137,605,040	36,243,955	-	-	-
43 Material & Supplies	407,130,439	129,822,071	-	-	-
44 Working Capital	126,195,894	46,667,656	2,072,867	(1,832,030)	1,618,415
45 Weatherization Loans	224,530,257	-	-	-	-
46 Misc Rate Base	-	-	-	-	-
47					
48 Total Electric Plant:	<u>35,645,626,136</u>	<u>9,594,502,976</u>	<u>2,072,867</u>	<u>(1,832,030)</u>	<u>1,618,415</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	(11,020,394,328)	(3,223,614,207)	-	-	-
52 Accum Prov For Amort	(731,617,791)	(207,213,607)	-	-	-
53 Accum Def Income Tax	(2,927,745,908)	(674,015,477)	-	(38,564,469)	-
54 Unamortized ITC	(2,260,839)	(45,635)	-	-	-
55 Customer Adv For Const	(193,419,991)	(73,982,464)	-	-	-
56 Customer Service Deposits	-	-	-	-	-
57 Misc Rate Base Deductions	(2,624,994,265)	(610,776,749)	-	156,851,573	-
58					
59 Total Rate Base Deductions	<u>(17,500,433,122)</u>	<u>(4,789,648,140)</u>	<u>-</u>	<u>118,287,105</u>	<u>-</u>
60					
61 Total Rate Base:	<u>18,145,193,015</u>	<u>4,804,854,836</u>	<u>2,072,867</u>	<u>116,455,075</u>	<u>1,618,415</u>
62					
63 Return on Rate Base		2.427%	4.421%	1.155%	-0.665%
64					
65 Return on Equity		-0.325%	8.842%	2.310%	-1.329%
66					
67 TAX CALCULATION:					
68 Operating Revenue		31,956,790	281,855,070	85,009,343	(43,246,962)
69 Other Deductions					
70 Interest (AFUDC)		(27,057,087)	-	-	-
71 Interest		124,420,851	53,677	3,015,583	41,909
72 Schedule "M" Additions		349,040,084	-	7,585,912	-
73 Schedule "M" Deductions		382,368,862	-	-	-
74 Income Before Tax		<u>(98,735,753)</u>	<u>281,801,394</u>	<u>89,579,671</u>	<u>(43,288,871)</u>
75					
76 State Income Taxes		(1,498,603)	12,793,783	4,066,917	(1,965,315)
77 Taxable Income		<u>(97,237,150)</u>	<u>269,007,610</u>	<u>85,512,754</u>	<u>(41,323,556)</u>
78					
79 Federal Income Taxes + Other		<u>(73,225,613)</u>	<u>56,491,598</u>	<u>17,957,678</u>	<u>(8,677,947)</u>
APPROXIMATE PRICE CHANGE		350,528,448	(291,740,043)	(76,613,297)	44,948,662

**PacifiCorp**  
**Oregon General Rate Case**  
**Adjustment Summary**  
**Twelve Months Ending December 31, 2025**

	Tab 6	Tab 7	Tab 8	OR Allocated
	Depreciation & Amortization Adjustments	Tax Adjustments	Rate Base Adjustments	Results of Operations December 2025
1 Operating Revenues:				
2 General Business Revenues	-	-	-	1,680,937,338
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	92,078,056
5 Other Operating Revenues	-	-	(4,075,388)	71,932,639
6 Total Operating Revenues	-	-	(4,075,388)	1,844,948,033
7				
8 Operating Expenses:				
9 Steam Production	3,818,882	-	(372,219)	236,350,339
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	(563,449)	13,610,836
12 Other Power Supply	-	-	899,010	602,291,370
13 Transmission	-	-	-	64,748,998
14 Distribution	-	-	855,753	114,708,178
15 Customer Accounting	-	-	-	31,422,542
16 Customer Service & Info	-	-	-	5,308,096
17 Sales	-	-	-	-
18 Administrative & General	-	-	349,677	61,612,724
19				
20 Total O&M Expenses	3,818,882	-	1,168,773	1,130,053,083
21				
22 Depreciation	40,255,866	-	5,713,429	317,077,683
23 Amortization	(2,716,107)	-	17,636,230	30,904,843
24 Taxes Other Than Income	-	19,252,152	-	100,572,803
25 Income Taxes - Federal	(3,114,987)	(28,534,545)	(3,690,866)	(42,794,680)
26 Income Taxes - State	(705,458)	(6,548,315)	(835,879)	5,307,130
27 Income Taxes - Def Net	(938,932)	18,161,605	(10,338,733)	(4,937,211)
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	-	-	-	(30,006)
30				
31 Total Operating Expenses:	36,599,264	2,330,897	9,652,955	1,536,153,644
32				
33 Operating Rev For Return:	(36,599,264)	(2,330,897)	(13,728,343)	308,794,389
34				
35 Rate Base:				
36 Electric Plant In Service	-	-	1,280,364,158	10,425,808,241
37 Plant Held for Future Use	-	-	(7,461,409)	-
38 Misc Deferred Debits	-	-	(80,576,798)	101,941,905
39 Elec Plant Acq Adj	-	-	(20,258)	703,248
40 Pensions	-	-	(28,783,408)	-
41 Prepayments	-	-	-	16,838,184
42 Fuel Stock	-	-	1,024,593	37,268,548
43 Material & Supplies	-	-	-	129,822,071
44 Working Capital	(47)	(473,620)	(184,593)	47,868,648
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	(47)	(473,620)	1,164,362,284	10,760,250,845
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	(817,609,078)	-	(1,906,517)	(4,043,129,802)
52 Accum Prov For Amort	(25,921,413)	-	276,415	(232,858,605)
53 Accum Def Income Tax	1,988,755	(34,395,710)	41,418,474	(703,568,427)
54 Unamortized ITC	-	4,716	-	(40,918)
55 Customer Adv For Const	-	-	27,323,942	(46,658,522)
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	(8,088,788)	29,710,341	(807,875)	(433,111,498)
58				
59 Total Rate Base Deductions	(849,630,523)	(4,680,653)	66,304,439	(5,459,367,773)
60				
61 Total Rate Base:	(849,630,570)	(5,154,273)	1,230,666,723	5,300,883,073
62				
63 Return on Rate Base	0.632%	-0.047%	-2.099%	5.825%
64				
65 Return on Equity	1.264%	-0.094%	-4.197%	6.470%
66				
67 TAX CALCULATION:				
68 Operating Revenue	(41,358,641)	(19,252,152)	(28,593,820)	266,369,627
69 Other Deductions	-	-	-	-
70 Interest (AFUDC)	-	(38,533,764)	-	(65,590,851)
71 Interest	(22,001,031)	(133,469)	31,867,893	137,265,413
72 Schedule "M" Additions	3,818,882	40,628,028	33,466,404	434,539,308
73 Schedule "M" Deductions	-	143,378,120	(8,583,880)	517,163,102
74 Income Before Tax	(15,538,728)	(83,335,010)	(18,411,430)	112,071,272
75				
76 State Income Taxes	(705,458)	(6,548,315)	(835,879)	5,307,130
77 Taxable Income	(14,833,270)	(76,786,695)	(17,575,551)	106,764,142
78				
79 Federal Income Taxes + Other	(3,114,987)	(28,534,545)	(3,690,866)	(42,794,680)
APPROXIMATE PRICE CHANGE	(40,051,957)	2,653,261	149,674,120	139,399,195

## Tab \$- Results of Operations

**PacifiCorp**  
**RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	OREGON
PERIOD:	TWELVE MONTHS ENDING DECEMBER 31, 2025
FILE:	OR JAM Dec 2025 GRC
PREPARED BY:	Revenue Requirement Department
DATE:	2/11/2024
TIME:	10:48:57 AM
TYPE OF RATE BASE:	YEAR END
ALLOCATION METHOD:	<b>2020 PROTOCOL</b>
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.326
FEDERAL/STATE COMBINED RATE	24.587%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	49.99%	5.18%	2.59%
PREFERRED	0.01%	6.75%	0.00%
COMMON	50.00%	10.30%	5.15%
	<u>100.00%</u>		<u>7.74%</u>

OTHER INFORMATION

For information and support regarding capital structure and cost of debt, see testimony of Ms. Nikki L. Kobliha.  
 For information and support regarding return on common equity, see testimony of Ms. Ann E. Bulkley.



2020 PROTOCOL

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	JUNE 2023 UNADJUSTED RESULTS		DECEMBER 2025 NORMALIZED RESULTS	
		TOTAL	OREGON	TOTAL	OREGON
1 Operating Revenues					
2     General Business Revenues	2.2	5,314,367,832	1,399,023,529	5,596,281,641	1,680,937,338
3     Interdepartmental	2.2	0	0	0	0
4     Special Sales	2.2	276,874,873	70,586,388	356,816,632	92,078,056
5     Other Operating Revenues	2.3	272,845,382	74,297,451	275,227,526	71,932,639
6     Total Operating Revenues	2.3	<u>5,864,088,087</u>	<u>1,543,907,367</u>	<u>6,228,325,799</u>	<u>1,844,948,033</u>
7					
8 Operating Expenses:					
9     Steam Production	2.5	929,501,268	246,336,079	891,377,878	236,350,339
10     Nuclear Production	2.5	0	0	0	0
11     Hydro Production	2.6	42,657,730	11,468,171	50,627,720	13,610,836
12     Other Power Supply	2.7, .8	1,454,847,175	520,565,938	1,749,745,636	602,291,370
13     Transmission	2.9	247,176,958	66,310,208	241,086,689	64,748,998
14     Distribution	2.10	282,601,391	104,588,448	297,352,687	114,708,178
15     Customer Accounting	2.11	80,792,201	23,991,155	90,489,557	31,422,542
16     Customer Service & Infor	2.12	158,979,871	4,916,333	158,220,294	5,308,096
17     Sales	2.12	0	0	0	0
18     Administrative & General	2.13	630,431,721	172,101,036	176,796,426	61,612,724
19					
20     Total O & M Expenses	2.13	<u>3,826,988,315</u>	<u>1,150,277,368</u>	<u>3,655,696,887</u>	<u>1,130,053,083</u>
21					
22     Depreciation	2.14	993,452,379	271,108,388	1,182,577,845	317,077,683
23     Amortization	2.15	76,333,322	15,984,719	100,491,871	30,904,843
24     Taxes Other Than Income	2.15	188,692,373	74,630,102	249,331,003	100,572,803
25     Income Taxes - Federal	2.18	(251,536,478)	(73,225,613)	(118,097,100)	(42,794,680)
26     Income Taxes - State	2.18	(2,433,217)	(1,498,603)	35,344,422	5,307,130
27     Income Taxes - Def Net	2.16	55,172,095	(9,956,034)	(115,346,384)	(4,937,211)
28     Investment Tax Credit Adj.	2.15	(910,300)	0	(471,305)	0
29     Misc Revenue & Expense	2.3	(396,311)	(50,000)	(351,090)	(30,006)
30					
31     Total Operating Expenses	2.18	<u>4,885,362,180</u>	<u>1,427,270,327</u>	<u>4,989,176,149</u>	<u>1,536,153,644</u>
32					
33     Operating Revenue for Return		<u>978,725,907</u>	<u>116,637,039</u>	<u>1,239,149,650</u>	<u>308,794,389</u>
34					
35 Rate Base:					
36     Electric Plant in Service	2.26	32,886,279,146	9,145,444,083	38,015,063,522	10,425,808,241
37     Plant Held for Future Use	2.26	14,174,575	7,461,409	0	0
38     Misc Deferred Debits	2.28	1,636,633,742	182,518,703	1,335,815,134	101,941,905
39     Elec Plant Acq Adj	2.26, .27	11,954,169	723,506	11,878,818	703,248
40     Pensions	2.27	104,951,393	28,783,408	0	0
41     Prepayments	2.28	96,171,480	16,838,184	96,171,480	16,838,184
42     Fuel Stock	2.27	137,605,040	36,243,955	141,495,044	37,268,548
43     Material & Supplies	2.28	407,130,439	129,822,071	407,130,439	129,822,071
44     Working Capital	2.28	126,195,894	46,667,656	124,027,742	47,868,648
45     Weatherization Loans	2.27	224,530,257	0	224,530,257	0
46     Miscellaneous Rate Base	2.29	0	0	0	0
47					
48     Total Electric Plant		<u>35,645,626,136</u>	<u>9,594,502,976</u>	<u>40,356,112,435</u>	<u>10,760,250,845</u>
49					
50 Rate Base Deductions:					
51     Accum Prov For Depr	2.32	(11,020,394,328)	(3,223,614,207)	(13,661,526,090)	(4,043,129,802)
52     Accum Prov For Amort	2.33	(731,617,791)	(207,213,607)	(822,620,498)	(232,858,605)
53     Accum Def Income Taxes	2.30	(2,927,745,908)	(674,015,477)	(3,029,320,490)	(703,568,427)
54     Unamortized ITC	2.30	(2,260,839)	(45,635)	(2,074,486)	(40,918)
55     Customer Adv for Const	2.29	(193,419,991)	(73,982,464)	(193,419,991)	(46,658,522)
56     Customer Service Deposits	2.29	0	0	0	0
57     Misc. Rate Base Deductions	2.29	(2,624,994,265)	(610,776,749)	(2,058,185,179)	(433,111,498)
58					
59     Total Rate Base Deductions		<u>(17,500,433,122)</u>	<u>(4,789,648,140)</u>	<u>(19,767,146,734)</u>	<u>(5,459,367,773)</u>
60					
61     Total Rate Base		<u>18,145,193,015</u>	<u>4,804,854,836</u>	<u>20,588,965,700</u>	<u>5,300,883,073</u>
62					
63     Return on Rate Base		5.394%	2.427%	6.019%	5.825%
64					
65     Return on Equity		5.607%	-0.325%	6.857%	6.470%
66     Net Power Costs		2,380,539,065	629,382,892	2,531,355,564	672,607,722
67     100 Basis Points in Equity:		90,725,965	24,024,274	102,944,829	26,504,415
68         Revenue Requirement Impact		120,304,833	31,856,771	136,507,343	35,145,498
69         Rate Base Decrease		(1,539,330,746)	(820,646,040)	(1,579,268,506)	(419,019,707)

2020 PROTOCOL Year End FERC				JUNE 2023 UNADJUSTED RESULTS		DECEMBER 2025 NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
70	Sales to Ultimate Customers						
71	440	Residential Sales					
72		S		2,192,507,229	726,305,943	2,270,593,606	804,392,320
73							
74			B1	<u>2,192,507,229</u>	<u>726,305,943</u>	<u>2,270,593,606</u>	<u>804,392,320</u>
75							
76	442	Commercial & Industrial Sales					
77		S		3,106,997,795	667,790,073	3,312,207,316	872,999,594
78		SE		-	-	-	-
79		SG		-	-	-	-
80							
81							
82			B1	<u>3,106,997,795</u>	<u>667,790,073</u>	<u>3,312,207,316</u>	<u>872,999,594</u>
83							
84	444	Public Street & Highway Lighting					
85		S		14,862,807	4,927,512	13,480,719	3,545,424
86		SO		-	-	-	-
87			B1	<u>14,862,807</u>	<u>4,927,512</u>	<u>13,480,719</u>	<u>3,545,424</u>
88							
89	445	Other Sales to Public Authority					
90		S		-	-	-	-
91							
92			B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
93							
94	448	Interdepartmental					
95		S		-	-	-	-
96		SO		-	-	-	-
97			B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
98							
99		<b>Total Sales to Ultimate Customers</b>	<b>B1</b>	<b><u>5,314,367,832</u></b>	<b><u>1,399,023,529</u></b>	<b><u>5,596,281,641</u></b>	<b><u>1,680,937,338</u></b>
100							
101							
102							
103	447	Sales for Resale-Non NPC					
104		S		14,317,310	-	14,317,310	-
105			B1	<u>14,317,310</u>	<u>-</u>	<u>14,317,310</u>	<u>-</u>
106							
107	447NPC	Sales for Resale-NPC					
108		SG		262,557,563	70,586,388	342,499,323	92,078,056
109		SE		-	-	-	-
110		SG		-	-	-	-
111			B1	<u>262,557,563</u>	<u>70,586,388</u>	<u>342,499,323</u>	<u>92,078,056</u>
112							
113		Total Sales for Resale	B1	<u>276,874,873</u>	<u>70,586,388</u>	<u>356,816,632</u>	<u>92,078,056</u>
114							
115	449	Provision for Rate Refund					
116		S		-	-	-	-
117		SG		-	-	-	-
118							
119							
120			B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
121							
122		<b>Total Sales from Electricity</b>	<b>B1</b>	<b><u>5,591,242,705</u></b>	<b><u>1,469,609,916</u></b>	<b><u>5,953,098,274</u></b>	<b><u>1,773,015,394</u></b>
123	450	Forfeited Discounts & Interest					
124		S		12,852,263	5,583,122	12,852,263	5,583,122
125		SO		-	-	-	-
126			B1	<u>12,852,263</u>	<u>5,583,122</u>	<u>12,852,263</u>	<u>5,583,122</u>
127							
128	451	Misc Electric Revenue					
129		S		7,209,105	1,520,715	7,209,105	1,520,715
130		SG		-	-	-	-
131		SO		-	-	-	-
132			B1	<u>7,209,105</u>	<u>1,520,715</u>	<u>7,209,105</u>	<u>1,520,715</u>
133							
134	453	Water Sales					
135		SG		4,980	1,339	4,980	1,339
136			B1	<u>4,980</u>	<u>1,339</u>	<u>4,980</u>	<u>1,339</u>
137							
138	454	Rent of Electric Property					
139		S		12,652,950	5,282,389	12,652,950	5,282,389
140		SG		3,696,909	993,883	3,696,909	993,883
141		SG		-	-	-	-
142		SO		3,363,987	922,589	3,363,987	922,589
143			B1	<u>19,713,846</u>	<u>7,198,861</u>	<u>19,713,846</u>	<u>7,198,861</u>

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC				TOTAL	OREGON	TOTAL	OREGON
ACCT	DESCRIP	FACTOR	Ref				
144							
145							
146							
147	456	Other Electric Revenue					
148		S		24,404,444	4,075,388	20,329,056	-
149		CN		-	-	-	-
150		SE		32,877,886	8,659,745	37,552,124	9,890,899
151		SO		99,792	27,369	99,792	27,369
152		SG		175,683,066	47,230,912	177,466,360	47,710,335
153							
154							
155			B1	233,065,189	59,993,414	235,447,333	57,628,602
156							
157		<b>Total Other Electric Revenues</b>	<b>B1</b>	<b>272,845,382</b>	<b>74,297,451</b>	<b>275,227,526</b>	<b>71,932,639</b>
158							
159		<b>Total Electric Operating Revenues</b>	<b>B1</b>	<b>5,864,088,087</b>	<b>1,543,907,367</b>	<b>6,228,325,799</b>	<b>1,844,948,033</b>
160							
161		Summary of Revenues by Factor					
162		S		5,385,803,904	1,415,485,143	5,663,642,325	1,693,323,564
163		CN		-	-	-	-
164		SE		32,877,886	8,659,745	37,552,124	9,890,899
165		SO		3,463,779	949,958	3,463,779	949,958
166		SG		441,942,518	118,812,521	523,667,572	140,783,612
167		DGP		-	-	-	-
168							
169		<b>Total Electric Operating Revenues</b>		<b>5,864,088,087</b>	<b>1,543,907,367</b>	<b>6,228,325,799</b>	<b>1,844,948,033</b>
170		Miscellaneous Revenues					
171	41160	Gain on Sale of Utility Plant - CR					
172		S		-	-	-	-
173		SG		-	-	-	-
174		SO		-	-	-	-
175		SG		-	-	-	-
176		SG		-	-	-	-
177			B1	-	-	-	-
178							
179	41170	Loss on Sale of Utility Plant					
180		S		-	-	-	-
181		SG		-	-	-	-
182			B1	-	-	-	-
183							
184	4118	Gain from Emission Allowances					
185		S		-	-	-	-
186		SE		(91)	(24)	(91)	(24)
187			B1	(91)	(24)	(91)	(24)
188							
189	41181	Gain from Disposition of NOX Credits					
190		SE		-	-	-	-
191			B1	-	-	-	-
192							
193	4194	Impact Housing Interest Income					
194		SG		-	-	-	-
195			B1	-	-	-	-
196							
197	421	(Gain) / Loss on Sale of Utility Plant					
198		S		80,910	80,879	59,150	80,879
199		SG		-	-	-	-
200		SG		-	-	-	-
201		CN		-	-	-	-
202		SO		(477,131)	(130,855)	(110,008)	(30,170)
203		SG		-	-	(300,141)	(80,690)
204			B1	(396,221)	(49,977)	(350,999)	(29,982)
205							
206		<b>Total Miscellaneous Revenues</b>	<b>B1</b>	<b>(396,311)</b>	<b>(50,000)</b>	<b>(351,090)</b>	<b>(30,006)</b>
207		Miscellaneous Expenses					
208	4311	Interest on Customer Deposits					
209		S		-	-	-	-
210				-	-	-	-
211		<b>Total Miscellaneous Expenses</b>	<b>B1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
212							
213		<b>Net Misc Revenue and Expense</b>	<b>B1</b>	<b>(396,311)</b>	<b>(50,000)</b>	<b>(351,090)</b>	<b>(30,006)</b>
214							

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
215	500	Operation Supervision & Engineering					
216		SG		14,632,688	3,933,875	15,428,035	4,147,697
217		SG		-	-	-	-
218		SG		-	-	(1,138)	(306)
219			B2	14,632,688	3,933,875	15,426,898	4,147,391
220							
221	501	Fuel Related-Non NPC					
222		S		-	-	-	-
223		SE		22,201,079	5,847,569	37,773,978	9,949,333
224		SE		-	-	-	-
225		SE		-	-	-	-
226		SE		-	-	-	-
227			B2	22,201,079	5,847,569	37,773,978	9,949,333
228							
229	501NPC	Fuel Related-NPC					
230		S		341,013	-	-	-
231		SE		601,557,043	158,444,824	555,009,264	146,184,550
232		SE		-	-	-	-
233		SE		-	-	-	-
234		SE		-	-	-	-
235			B2	601,898,056	158,444,824	555,009,264	146,184,550
236							
237		Total Fuel Related	B2	624,099,134	164,292,393	592,783,242	156,133,883
238							
239	502	Steam Expenses					
240		SG		78,328,419	21,057,935	82,250,253	22,112,287
241		SG		-	-	-	-
242		SG		-	-	(2,400)	(645)
243			B2	78,328,419	21,057,935	82,247,853	22,111,642
244							
245	503	Steam From Other Sources-Non-NPC					
246		SE		-	-	751	198
247			B2	-	-	751	198
248							
249	503NPC	Steam From Other Sources-NPC					
250		SE		11,210,726	2,952,806	5,415,246	1,426,328
251			B2	11,210,726	2,952,806	5,415,246	1,426,328
252							
253	505	Electric Expenses					
254		SG		717,972	193,021	752,834	202,393
255		SG		-	-	-	-
256		SG		-	-	-	-
257			B2	717,972	193,021	752,834	202,393
258							
259	506	Misc. Steam Expense					
260		SG		35,643,320	9,582,406	37,572,975	10,101,178
261		SG		-	-	(6,878,238)	(1,849,156)
262		SE		-	-	5,261,096	1,385,726
263			B2	35,643,320	9,582,406	35,955,833	9,637,748
264							
265	507	Rents					
266		SG		(215,297)	(57,881)	(225,712)	(60,681)
267		SG		-	-	-	-
268		SG		-	-	-	-
269			B2	(215,297)	(57,881)	(225,712)	(60,681)
270							
271	510	Maint Supervision & Engineering					
272		SG		5,000,170	1,344,253	5,215,817	1,402,228
273		SG		-	-	-	-
274		SG		-	-	1,997,238	536,941
275			B2	5,000,170	1,344,253	7,213,055	1,939,169
276							
277							
278							
279	511	Maintenance of Structures					
280		SG		22,653,946	6,090,323	23,086,188	6,206,527
281		SG		-	-	-	-
282		SG		-	-	(3,951)	(1,062)
283			B2	22,653,946	6,090,323	23,082,237	6,205,465
284							
285	512	Maintenance of Boiler Plant					
286		SG		86,304,858	23,202,334	87,822,069	23,610,223
287		SG		-	-	-	-
288		SG		-	-	(11,077,008)	(2,977,960)
289			B2	86,304,858	23,202,334	76,745,061	20,632,263
290							
291	513	Maintenance of Electric Plant					
292		SG		36,733,112	9,875,388	37,449,293	10,067,927
293		SG		-	-	-	-
294		SG		-	-	(81)	(22)
295			B2	36,733,112	9,875,388	37,449,212	10,067,905

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC				TOTAL	OREGON	TOTAL	OREGON
ACCT	DESCRIP	FACTOR	Ref				
296							
297	514	Maintenance of Misc. Steam Plant					
298		SG		14,392,219	3,869,227	14,538,020	3,908,424
299		SG		-	-	-	-
300		SG		-	-	(6,652)	(1,788)
301			B2	14,392,219	3,869,227	14,531,368	3,906,636
302							
303	<b>Total Steam Power Generation</b>		<b>B2</b>	<b>929,501,268</b>	<b>246,336,079</b>	<b>891,377,878</b>	<b>236,350,339</b>
304	517	Operation Super & Engineering					
305		SG		-	-	-	-
306			B2	-	-	-	-
307							
308	518	Nuclear Fuel Expense					
309		SE		-	-	-	-
310							
311			B2	-	-	-	-
312							
313	519	Coolants and Water					
314		SG		-	-	-	-
315			B2	-	-	-	-
316							
317	520	Steam Expenses					
318		SG		-	-	-	-
319			B2	-	-	-	-
320							
321							
322							
323	523	Electric Expenses					
324		SG		-	-	-	-
325			B2	-	-	-	-
326							
327	524	Misc. Nuclear Expenses					
328		SG		-	-	-	-
329			B2	-	-	-	-
330							
331	528	Maintenance Super & Engineering					
332		SG		-	-	-	-
333			B2	-	-	-	-
334							
335	529	Maintenance of Structures					
336		SG		-	-	-	-
337			B2	-	-	-	-
338							
339	530	Maintenance of Reactor Plant					
340		SG		-	-	-	-
341			B2	-	-	-	-
342							
343	531	Maintenance of Electric Plant					
344		SG		-	-	-	-
345			B2	-	-	-	-
346							
347	532	Maintenance of Misc Nuclear					
348		SG		-	-	-	-
349			B2	-	-	-	-
350							
351	<b>Total Nuclear Power Generation</b>		<b>B2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
352							
353	535	Operation Super & Engineering					
354		SG		-	-	954,942	256,728
355		SG		-	-	(5,523)	(1,485)
356		SG		-	-	(2,135,002)	(573,977)
357		SG		9,054,832	2,434,315	9,410,904	2,530,042
358		SG		3,422,814	920,195	3,655,777	982,825
359							
360			B2	12,477,645	3,354,510	11,881,099	3,194,133
361							
362	536	Water For Power					
363		SG		-	-	(101)	(27)
364		SG		464,604	124,905	475,356	127,795
365		SG		-	-	-	-
366							
367			B2	464,604	124,905	475,255	127,768
368							
369	537	Hydraulic Expenses					
370		SG		-	-	(163)	(44)
371		SG		4,114,974	1,106,276	4,214,717	1,133,091
372		SG		341,210	91,731	347,624	93,456
373		SG		-	-	(141)	(38)
374			B2	4,456,184	1,198,007	4,562,036	1,226,465

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
375							
376	538	Electric Expenses					
377		DGP		-	-	-	-
378		SG		-	-	-	-
379		SG		-	-	-	-
380							
381			B2	-	-	-	-
382							
383	539	Misc. Hydro Expenses					
384		SG		-	-	-	-
385		SG		14,846,760	3,991,426	15,407,804	4,142,258
386		SG		7,957,118	2,139,204	8,290,598	2,228,857
387		SG		-	-	(5,193)	(1,396)
388		SG		-	-	(4,723)	(1,270)
389			B2	22,803,878	6,130,630	23,688,487	6,368,450
390							
391	540	Rents (Hydro Generation)					
392		SG		-	-	-	-
393		SG		1,757,400	472,462	1,790,256	481,295
394		SG		(133,277)	(35,830)	(135,768)	(36,500)
395							
396			B2	1,624,123	436,632	1,654,489	444,795
397							
398	541	Maint Supervision & Engineering					
399		SG		-	-	-	-
400		SG		1,559	419	1,554	418
401		SG		-	-	-	-
402							
403			B2	1,559	419	1,554	418
404							
405	542	Maintenance of Structures					
406		SG		-	-	(47)	(13)
407		SG		733,436	197,178	747,670	201,005
408		SG		21,796	5,860	22,402	6,022
409							
410			B2	755,232	203,038	770,024	207,015
411							
412							
413							
414							
415	543	Maintenance of Dams & Waterways					
416		SG		-	-	-	-
417		SG		930,916	250,269	956,026	257,020
418		SG		505,127	135,799	521,101	140,094
419							
420			B2	1,436,043	386,068	1,477,128	397,113
421							
422	544	Maintenance of Electric Plant					
423		SG		-	-	(205)	(55)
424		SG		1,453,981	390,891	1,494,141	401,687
425		SG		342,943	92,197	356,909	95,952
426							
427			B2	1,796,924	483,088	1,850,844	497,584
428							
429	545	Maintenance of Misc. Hydro Plant					
430		SG		-	-	(792)	(213)
431		SG		-	-	(129)	(35)
432		SG		(7,385,140)	(1,985,433)	-	-
433		SG		3,306,789	889,002	3,343,323	898,824
434		SG		919,889	247,304	924,402	248,518
435							
436			B2	(3,158,461)	(849,126)	4,266,804	1,147,094
437							
438		<b>Total Hydraulic Power Generation</b>	<b>B2</b>	<b>42,657,730</b>	<b>11,468,171</b>	<b>50,627,720</b>	<b>13,610,836</b>
439							
440	546	Operation Super & Engineering					
441		SG		504,693	135,682	526,858	141,641
442		SG		-	-	-	-
443		SG		-	-	(55)	(15)
444			B2	504,693	135,682	526,803	141,627
445							
446	547	Fuel-Non-NPC					
447		SE		-	-	-	-
448		SE		-	-	-	-
449			B2	-	-	-	-
450							
451	547NPC	Fuel-NPC					
452		SE		621,099,417	163,592,113	605,538,818	159,493,589
453		SE		628,119	165,441	628,119	165,441
454			B2	621,727,536	163,757,555	606,166,937	159,659,030

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC				TOTAL	OREGON	TOTAL	OREGON
ACCT	DESCRIP	FACTOR	Ref				
455							
456	548	Generation Expense					
457		SG		22,741,307	6,113,809	23,805,572	6,399,927
458		SG		880,908	236,825	924,837	248,635
459		SG		-	-	(1,011)	(272)
460			B2	<u>23,622,215</u>	<u>6,350,633</u>	<u>24,729,398</u>	<u>6,648,290</u>
461							
462	549	Miscellaneous Other					
463		S		32,773	32,773	34,441	34,441
464		SG		4,121,100	1,107,923	4,348,172	1,168,969
465		SG		6,581,094	1,769,272	6,876,363	1,848,652
466		SG		-	-	4,432,622	1,191,673
467		SG		-	-	-	-
468			B2	<u>10,734,968</u>	<u>2,909,968</u>	<u>15,691,598</u>	<u>4,243,736</u>
469							
470							
471							
472							
473	550	Rents					
474		S		374,393	374,393	390,750	390,750
475		SG		-	-	-	-
476		SG		39,881	10,722	41,623	11,190
477		SG		10,639,757	2,860,409	11,104,613	2,985,382
478			B2	<u>11,054,031</u>	<u>3,245,524</u>	<u>11,536,987</u>	<u>3,387,322</u>
479							
480	551	Maint Supervision & Engineering					
481		SG		-	-	-	-
482			B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
483							
484	552	Maintenance of Structures					
485		SG		2,391,894	643,040	2,476,375	665,752
486		SG		117,546	31,601	121,746	32,730
487		SG		-	-	(698)	(188)
488			B2	<u>2,509,439</u>	<u>674,642</u>	<u>2,597,423</u>	<u>698,295</u>
489							
490	553	Maint of Generation & Electric Plant					
491		SG		3,324,363	893,727	3,446,684	926,612
492		SG		18,210,283	4,895,681	18,652,715	5,014,625
493		SG		292,933	78,753	301,991	81,188
494		SG		-	-	1,761,160	473,473
495			B2	<u>21,827,579</u>	<u>5,868,161</u>	<u>24,162,550</u>	<u>6,495,898</u>
496							
497	554	Maintenance of Misc. Other					
498		SG		2,200,039	591,462	2,253,635	605,871
499		SG		1,773,101	476,683	1,815,492	488,080
500		SG		128,767	34,618	133,421	35,869
501		SG		-	-	(12)	(3)
502			B2	<u>4,101,907</u>	<u>1,102,763</u>	<u>4,202,537</u>	<u>1,129,817</u>
503							
504		<b>Total Other Power Generation</b>	<b>B2</b>	<b><u>696,082,368</u></b>	<b><u>184,044,927</u></b>	<b><u>689,614,234</u></b>	<b><u>182,404,015</u></b>
505							
506							
507	555	Purchased Power-Non NPC					
508		S		(519,795,484)	-	(519,795,484)	-
509				<u>(519,795,484)</u>	<u>-</u>	<u>(519,795,484)</u>	<u>-</u>
510							
511	555NPC	Purchased Power-NPC					
512		S		13,444,000	80,131	(1,482,488)	(1,482,488)
513		SE		20,074,007	5,287,317	76,775,318	20,221,942
514		Seasonal Contracts SG		1,207,781,184	324,701,791	1,463,913,536	393,560,814
515		DGP		-	-	-	-
516				<u>1,241,299,192</u>	<u>330,069,238</u>	<u>1,539,206,367</u>	<u>412,300,269</u>
517							
518		Total Purchased Power	B2	<u>721,503,708</u>	<u>330,069,238</u>	<u>1,019,410,883</u>	<u>412,300,269</u>
519							
520	556	System Control & Load Dispatch					
521		SG		2,506,281	673,793	2,622,466	705,028
522							
523			B2	<u>2,506,281</u>	<u>673,793</u>	<u>2,622,466</u>	<u>705,028</u>
524							
525							
526							
527	557	Other Expenses					
528		S		11,472,438	7,786,113	11,974,223	8,126,293
529		SG		33,440,680	8,990,245	36,281,861	9,754,073
530		SGCT		-	-	-	-
531		SE		6,158	1,622	6,427	1,693
532		SG		-	-	-	-
533		TROJP		-	-	-	-
534							
535			B2	<u>44,919,276</u>	<u>16,777,980</u>	<u>48,262,511</u>	<u>17,882,058</u>

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC				TOTAL	OREGON	TOTAL	OREGON
ACCT	DESCRIP	FACTOR	Ref				
536							
537	Embedded Cost Differentials						
538	Company Owned Hydro	DGP		-	-	-	-
539	Company Owned Hydro	SG		-	-	-	-
540	Mid-C Contract	MC		-	-	-	-
541	Mid-C Contract	SG		-	-	-	-
542	Existing QF Contracts	S		-	-	-	-
543	Existing QF Contracts	SG		-	-	-	-
544							
545							
546							
547							
548							
549							
550	2020 Protocol Adjustment						
551	Baseline ECD	S		(10,164,458)	(11,000,000)	(10,164,458)	(11,000,000)
552		S		-	-	-	-
553	2020 Protocol Adjustment			(10,164,458)	(11,000,000)	(10,164,458)	(11,000,000)
554							
555	<b>Total Other Power Supply</b>		<b>B2</b>	<b>758,764,807</b>	<b>336,521,011</b>	<b>1,060,131,402</b>	<b>419,887,355</b>
556							
557	<b>Total Production Expense</b>		<b>B2</b>	<b>2,427,006,174</b>	<b>778,370,189</b>	<b>2,691,751,234</b>	<b>852,252,545</b>
558							
559							
560	Summary of Production Expense by Factor						
561	S			(504,295,324)	(2,726,589)	(519,043,014)	(3,931,003)
562	SG			1,654,524,949	444,805,086	1,924,385,231	517,354,748
563	SE			1,276,776,549	336,291,692	1,286,409,018	338,828,800
564	SNPPH			-	-	-	-
565	TROJP			-	-	-	-
566	SGCT			-	-	-	-
567	DGP			-	-	-	-
568	DEU			-	-	-	-
569	DEP			-	-	-	-
570	SNPPS			-	-	-	-
571	SNPPO			-	-	-	-
572	DGU			-	-	-	-
573	MC			-	-	-	-
574	SSGCT			-	-	-	-
575	SSECT			-	-	-	-
576	SSGC			-	-	-	-
577	SSGCH			-	-	-	-
578	SSECH			-	-	-	-
579	Total Production Expense by Factor			2,427,006,174	778,370,189	2,691,751,234	852,252,545
580	560 Operation Supervision & Engineering						
581	SG			10,930,041	2,938,449	11,510,476	3,094,494
582	SG			-	-	(9,489)	(2,551)
583							
584			B2	10,930,041	2,938,449	11,500,987	3,091,943
585							
586	561 Load Dispatching						
587	SG			18,802,836	5,054,984	19,476,128	5,235,993
588	SG			-	-	(2,197)	(591)
589							
590			B2	18,802,836	5,054,984	19,473,931	5,235,402
591	562 Station Expense						
592	SG			4,696,886	1,262,718	4,856,715	1,305,687
593	SG			-	-	(17)	(5)
594							
595			B2	4,696,886	1,262,718	4,856,697	1,305,682
596							
597	563 Overhead Line Expense						
598	SG			1,777,951	477,987	1,811,690	487,058
599	SG			-	-	(768)	(207)
600							
601			B2	1,777,951	477,987	1,810,922	486,851
602							
603	564 Underground Line Expense						
604	SG			-	-	-	-
605							
606			B2	-	-	-	-
607							
608	565 Transmission of Electricity by Others						
609	SG			-	-	-	-
610	SE			-	-	-	-
611				-	-	-	-
612							
613	565NPC Transmission of Electricity by Others-NPC						
614	SG			141,048,505	37,919,702	156,108,211	41,968,377
615	SE			25,912,615	6,825,154	11,948,862	3,147,225
616				166,961,120	44,744,856	168,057,073	45,115,602



2020 PROTOCOL Year End FERC				JUNE 2023 UNADJUSTED RESULTS		DECEMBER 2025 NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
617							
618	Total Transmission of Electricity by		B2	166,961,120	44,744,856	168,057,073	45,115,602
619							
620	566 Misc. Transmission Expense						
621		SG		3,977,554	1,069,332	3,985,654	1,071,510
622		SG		-	-	(225)	(61)
623							
624			B2	3,977,554	1,069,332	3,985,429	1,071,449
625							
626	567 Rents - Transmission						
627		SG		2,369,571	637,039	2,377,608	639,200
628		SG		-	-	-	-
629							
630			B2	2,369,571	637,039	2,377,608	639,200
631							
632	568 Maint Supervision & Engineering						
633		SG		1,287,165	346,044	1,377,055	370,210
634		SG		-	-	(1,413)	(380)
635							
636			B2	1,287,165	346,044	1,375,641	369,830
637							
638	569 Maintenance of Structures						
639		SG		6,226,385	1,673,911	6,309,069	1,696,140
640		SG		-	-	(15)	(4)
641							
642			B2	6,226,385	1,673,911	6,309,055	1,696,136
643							
644	570 Maintenance of Station Equipment						
645		SG		14,058,332	3,779,464	14,329,474	3,852,358
646		SG		-	-	(921)	(248)
647							
648			B2	14,058,332	3,779,464	14,328,553	3,852,111
649							
650	571 Maintenance of Overhead Lines						
651		SG		15,825,442	4,254,537	15,597,878	4,193,358
652		SG		-	-	(8,847,338)	(2,378,532)
653							
654			B2	15,825,442	4,254,537	6,750,540	1,814,826
655							
656	572 Maintenance of Underground Lines						
657		SG		165,378	44,461	165,263	44,430
658		SG		-	-	(88)	(24)
659							
660			B2	165,378	44,461	165,176	44,406
661							
662	573 Maint of Misc. Transmission Plant						
663		SG		98,296	26,426	95,077	25,561
664		SG		-	-	-	-
665							
666			B2	98,296	26,426	95,077	25,561
667							
668	<b>Total Transmission Expense</b>		<b>B2</b>	<b>247,176,958</b>	<b>66,310,208</b>	<b>241,086,689</b>	<b>64,748,998</b>
669							
670	Summary of Transmission Expense by Factor						
671		SE		25,912,615	6,825,154	11,948,862	3,147,225
672		SG		221,264,343	59,485,053	229,137,827	61,601,773
673		SNPT		-	-	-	-
674	Total Transmission Expense by Factor			247,176,958	66,310,208	241,086,689	64,748,998
675	580 Operation Supervision & Engineering						
676		S		3,512,365	1,405,980	3,692,176	1,483,689
677		SNPD		14,628,141	3,656,802	15,194,072	3,798,276
678			B2	18,140,506	5,062,782	18,886,248	5,281,965
679							
680	581 Load Dispatching						
681		S		-	-	-	-
682		SNPD		16,273,116	4,068,020	17,170,832	4,292,434
683			B2	16,273,116	4,068,020	17,170,832	4,292,434
684							
685	582 Station Expense						
686		S		5,218,862	1,100,166	5,416,401	1,137,499
687		SNPD		501	125	523	131
688			B2	5,219,363	1,100,291	5,416,924	1,137,630
689							
690	583 Overhead Line Expenses						
691		S		11,094,040	2,484,502	11,683,192	2,684,199
692		SNPD		-	-	-	-
693			B2	11,094,040	2,484,502	11,683,192	2,684,199
694							
695	584 Underground Line Expense						
696		S		-	-	-	-
697		SNPD		-	-	-	-
698			B2	-	-	-	-

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
699							
700	585	Street Lighting & Signal Systems					
701		S		-	-	-	-
702		SNPD		285,897	71,470	300,587	75,142
703			B2	<u>285,897</u>	<u>71,470</u>	<u>300,587</u>	<u>75,142</u>
704							
705	586	Meter Expenses					
706		S		2,702,247	1,323,961	2,832,242	1,388,283
707		SNPD		-	-	-	-
708			B2	<u>2,702,247</u>	<u>1,323,961</u>	<u>2,832,242</u>	<u>1,388,283</u>
709							
710	587	Customer Installation Expenses					
711		S		21,049,798	7,224,789	22,017,679	7,565,964
712		SNPD		-	-	-	-
713			B2	<u>21,049,798</u>	<u>7,224,789</u>	<u>22,017,679</u>	<u>7,565,964</u>
714							
715	588	Misc. Distribution Expenses					
716		S		1,942,316	(292,109)	2,025,487	(296,944)
717		SNPD		132,294	33,071	730,508	182,615
718			B2	<u>2,074,610</u>	<u>(259,038)</u>	<u>2,755,994</u>	<u>(114,329)</u>
719							
720	589	Rents					
721		S		2,858,365	1,830,561	2,934,066	1,871,412
722		SNPD		396,486	99,115	404,913	101,222
723			B2	<u>3,254,851</u>	<u>1,929,676</u>	<u>3,338,979</u>	<u>1,972,634</u>
724							
725	590	Maint Supervision & Engineering					
726		S		(5,277,012)	990,143	(4,820,162)	1,028,357
727		SNPD		3,218,427	804,555	3,344,544	836,083
728			B2	<u>(2,058,586)</u>	<u>1,794,698</u>	<u>(1,475,618)</u>	<u>1,864,440</u>
729							
730	591	Maintenance of Structures					
731		S		2,065,590	689,375	1,974,450	658,957
732		SNPD		83,550	20,886	80,147	20,036
733			B2	<u>2,149,140</u>	<u>710,261</u>	<u>2,054,598</u>	<u>678,993</u>
734							
735	592	Maintenance of Station Equipment					
736		S		9,115,374	3,274,403	10,219,978	4,224,901
737		SNPD		956,139	239,019	1,163,152	290,770
738			B2	<u>10,071,512</u>	<u>3,513,422</u>	<u>11,383,130</u>	<u>4,515,671</u>
739	593	Maintenance of Overhead Lines					
740		S		138,967,405	62,571,152	147,712,516	70,302,494
741		SNPD		3,289,392	822,296	3,371,129	842,729
742			B2	<u>142,256,797</u>	<u>63,393,448</u>	<u>151,083,645</u>	<u>71,145,222</u>
743							
744	594	Maintenance of Underground Lines					
745		S		40,345,598	9,370,272	40,311,654	9,446,513
746		SNPD		9,382	2,345	9,688	2,422
747			B2	<u>40,354,980</u>	<u>9,372,617</u>	<u>40,321,342</u>	<u>9,448,935</u>
748							
749	595	Maintenance of Line Transformers					
750		S		-	-	447	-
751		SNPD		1,056,734	264,167	1,088,942	272,218
752			B2	<u>1,056,734</u>	<u>264,167</u>	<u>1,089,388</u>	<u>272,218</u>
753							
754	596	Maint of Street Lighting & Signal Sys.					
755		S		2,351,219	773,084	2,361,056	790,355
756		SNPD		-	-	-	-
757			B2	<u>2,351,219</u>	<u>773,084</u>	<u>2,361,056</u>	<u>790,355</u>
758							
759	597	Maintenance of Meters					
760		S		589,900	172,264	607,961	178,506
761		SNPD		(28,761)	(7,190)	(25,925)	(6,481)
762			B2	<u>561,140</u>	<u>165,075</u>	<u>582,036</u>	<u>172,025</u>
763							
764	598	Maint of Misc. Distribution Plant					
765		S		2,164,554	695,412	2,073,583	667,240
766		SNPD		3,599,473	899,811	3,476,848	869,157
767			B2	<u>5,764,027</u>	<u>1,595,223</u>	<u>5,550,431</u>	<u>1,536,397</u>
768							
769							
770							
771							
772		Summary of Distribution Expense by Factor					
773		S		238,700,620	93,613,955	251,042,727	103,131,426
774		SNPD		43,900,772	10,974,493	46,309,960	11,576,752
775							
776		Total Distribution Expense by Factor		<u>282,601,391</u>	<u>104,588,448</u>	<u>297,352,687</u>	<u>114,708,178</u>
777							

2020 PROTOCOL Year End FERC				JUNE 2023 UNADJUSTED RESULTS		DECEMBER 2025 NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
778	901	Supervision					
779		S		466	-	478	-
780		CN		2,982,177	915,693	3,123,097	958,963
781			B2	2,982,643	915,693	3,123,575	958,963
782							
783	902	Meter Reading Expense					
784		S		11,178,872	2,002,181	11,708,657	2,093,427
785		CN		730,563	224,323	765,168	234,949
786			B2	11,909,435	2,226,504	12,473,825	2,328,376
787							
788	903	Customer Receipts & Collections					
789		S		3,024,082	593,394	7,956,655	5,419,367
790		CN		38,925,598	11,952,312	40,662,839	12,485,741
791			B2	41,949,680	12,545,706	48,619,494	17,905,108
792							
793	904	Uncollectible Accounts					
794		S		24,866,225	8,584,525	27,211,586	10,518,476
795		SG		-	-	-	-
796		CN		(916,184)	(281,319)	(939,334)	(288,428)
797			B2	23,950,041	8,303,206	26,272,252	10,230,048
798							
799	905	Misc. Customer Accounts Expense					
800		S		252	(0)	258	(0)
801		CN		150	46	154	47
802			B2	402	46	412	47
803							
804		<b>Total Customer Accounts Expense</b>	<b>B2</b>	<b>80,792,201</b>	<b>23,991,155</b>	<b>90,489,557</b>	<b>31,422,542</b>
805							
806		Summary of Customer Accts Exp by Factor					
807		S		39,069,897	11,180,100	46,877,634	18,031,270
808		CN		41,722,304	12,811,055	43,611,923	13,391,273
809		SG		-	-	-	-
810		Total Customer Accounts Expense by Factor		80,792,201	23,991,155	90,489,557	31,422,542
811							
812	907	Supervision					
813		S		-	-	-	-
814		CN		1,296	398	1,285	395
815			B2	1,296	398	1,285	395
816							
817	908	Customer Assistance					
818		S		150,123,937	2,368,113	149,212,199	2,480,719
819		CN		3,216,804	987,737	3,370,436	1,034,910
820							
821							
822			B2	153,340,741	3,355,850	152,582,635	3,515,629
823							
824	909	Informational & Instructional Adv					
825		S		2,050,555	458,592	2,458,942	816,425
826		CN		3,578,273	1,098,728	3,168,504	972,906
827			B2	5,628,828	1,557,320	5,627,446	1,789,331
828							
829	910	Misc. Customer Service					
830		S		-	-	-	-
831		CN		9,005	2,765	8,927	2,741
832							
833			B2	9,005	2,765	8,927	2,741
834							
835		<b>Total Customer Service Expense</b>	<b>B2</b>	<b>158,979,871</b>	<b>4,916,333</b>	<b>158,220,294</b>	<b>5,308,096</b>
836							
837							
838		Summary of Customer Service Exp by Factor					
839		S		152,174,492	2,826,705	151,671,140	3,297,144
840		CN		6,805,379	2,089,628	6,549,153	2,010,952
841							
842		Total Customer Service Expense by Factor	B2	158,979,871	4,916,333	158,220,294	5,308,096
843							
844							
845	911	Supervision					
846		S		-	-	-	-
847		CN		-	-	-	-
848			B2	-	-	-	-
849							
850	912	Demonstration & Selling Expense					
851		S		-	-	-	-
852		CN		-	-	-	-
853			B2	-	-	-	-
854							
855	913	Advertising Expense					
856		S		-	-	-	-
857		CN		-	-	-	-
858			B2	-	-	-	-

2020 PROTOCOL Year End FERC				JUNE 2023 UNADJUSTED RESULTS		DECEMBER 2025 NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
859							
860	916	Misc. Sales Expense					
861		S		-	-	-	-
862		CN		-	-	-	-
863			B2	-	-	-	-
864							
865	<b>Total Sales Expense</b>		<b>B2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
866							
867							
868	Total Sales Expense by Factor						
869		S		-	-	-	-
870		CN		-	-	-	-
871	Total Sales Expense by Factor			-	-	-	-
872							
873	<b>Total Customer Service Exp Including Sales</b>		<b>B2</b>	<b>158,979,871</b>	<b>4,916,333</b>	<b>158,220,294</b>	<b>5,308,096</b>
874	920	Administrative & General Salaries					
875		S		(615,775)	(615,850)	91,768	91,689
876		CN		-	-	-	-
877		SO		81,072,180	22,234,423	85,534,056	23,458,113
878			B2	80,456,405	21,618,573	85,625,824	23,549,802
879							
880	921	Office Supplies & expenses					
881		S		536,549	(4,518)	544,379	(4,584)
882		CN		130,985	40,220	132,896	40,807
883		SO		16,883,123	4,630,275	18,488,173	5,070,467
884			B2	17,550,657	4,665,977	19,165,448	5,106,690
885							
886	922	A&G Expenses Transferred					
887		S		-	-	-	-
888		CN		-	-	-	-
889		SO		(48,437,529)	(13,284,218)	(51,107,587)	(14,016,494)
890			B2	(48,437,529)	(13,284,218)	(51,107,587)	(14,016,494)
891							
892	923	Outside Services					
893		S		3,070,939	817,809	3,013,143	865,859
894		CN		-	-	-	-
895		SO		49,301,782	13,521,243	52,198,500	14,315,682
896			B2	52,372,720	14,339,052	55,211,643	15,181,541
897							
898	924	Property Insurance					
899		S		14,501,986	10,486,751	19,789,014	15,773,778
900		SG		-	-	-	-
901		SO		5,049,524	1,384,855	4,804,432	1,317,638
902			B2	19,551,510	11,871,606	24,593,446	17,091,416
903							
904	925	Injuries & Damages					
905		S		(8,898,109)	(8,898,109)	3,960,968	3,960,968
906		SO		465,818,221	127,752,817	16,101,277	4,415,850
907			B2	456,920,112	118,854,708	20,062,246	8,376,819
908							
909	926	Employee Pensions & Benefits					
910		S		(13,736,530)	(5,733,248)	(13,736,530)	(5,733,248)
911		SG		-	-	2,967,013	797,657
912		SO		144,270,988	39,566,990	113,525,375	31,134,863
913			B2	130,534,458	33,833,743	102,755,859	26,199,272
914							
915	927	Franchise Requirements					
916		S		-	-	-	-
917		SO		-	-	-	-
918			B2	-	-	-	-
919							
920	928	Regulatory Commission Expense					
921		S		19,215,001	6,788,165	20,818,785	8,126,600
922		SE		-	-	-	-
923		SO		1,691,665	463,947	1,732,403	475,120
924		SG		6,382,311	1,715,831	6,510,573	1,750,313
925			B2	27,288,977	8,967,942	29,061,761	10,352,032
926							
927	929	Duplicate Charges					
928		S		-	-	-	-
929		SO		(135,237,887)	(37,089,620)	(136,113,103)	(37,329,652)
930			B2	(135,237,887)	(37,089,620)	(136,113,103)	(37,329,652)
931							
932	930	Misc General Expenses					
933		S		119,844	40	(911,330)	(1,024,126)
934		CN		-	-	-	-
935		SG		-	-	-	-
936		SO		2,719,242	745,765	1,969,384	540,113
937			B2	2,839,086	745,805	1,058,053	(484,014)

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
938							
939	931	Rents					
940		S		372,803	282,800	429,409	333,350
941		SO		(4,051,577)	(1,111,164)	(4,324,191)	(1,185,930)
942			B2	<u>(3,678,774)</u>	<u>(828,364)</u>	<u>(3,894,782)</u>	<u>(852,579)</u>
943							
944	935	Maintenance of General Plant					
945		S		658,849	283,117	664,855	287,854
946		CN		35,808	10,995	35,783	10,987
947		SO		29,577,330	8,111,720	29,676,980	8,139,050
948			B2	<u>30,271,987</u>	<u>8,405,832</u>	<u>30,377,618</u>	<u>8,437,891</u>
949							
950		<b>Total Administrative &amp; General Expense</b>	<b>B2</b>	<b><u>630,431,721</u></b>	<b><u>172,101,036</u></b>	<b><u>176,796,426</u></b>	<b><u>61,612,724</u></b>
951							
952		Summary of A&G Expense by Factor					
953		S		15,225,557	3,406,956	34,664,461	22,678,140
954		SE		-	-	-	-
955		SO		608,657,061	166,927,034	132,485,700	36,334,820
956		SG		6,382,311	1,715,831	9,477,586	2,547,969
957		CN		166,793	51,215	168,680	51,794
958		Total A&G Expense by Factor		<u>630,431,721</u>	<u>172,101,036</u>	<u>176,796,426</u>	<u>61,612,724</u>
959							
960		<b>Total O&amp;M Expense</b>	<b>B2</b>	<b><u>3,826,988,315</u></b>	<b><u>1,150,277,368</u></b>	<b><u>3,655,696,887</u></b>	<b><u>1,130,053,083</u></b>
961	403SP	Steam Depreciation					
962		S		(6,748,935)	-	-	-
963		SG		50,674,954	13,623,534	50,674,954	13,623,534
964		SG		37,646,705	10,120,999	37,646,705	10,120,999
965		SG		264,110,600	71,003,909	333,027,444	89,531,621
966		SG		-	-	-	-
967			B3	<u>345,683,324</u>	<u>94,748,442</u>	<u>421,349,103</u>	<u>113,276,155</u>
968							
969	403NP	Nuclear Depreciation					
970		SG		-	-	-	-
971			B3	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
972							
973	403HP	Hydro Depreciation					
974		SG		15,346,394	4,125,749	15,346,394	4,125,749
975		SG		1,316,807	354,012	1,316,807	354,012
976		SG		6,840,910	1,839,121	20,657,435	5,553,577
977		SG		7,852,010	2,110,947	9,365,259	2,517,771
978		SG		-	-	(11,378,816)	(3,059,099)
979			B3	<u>31,356,121</u>	<u>8,429,829</u>	<u>35,307,079</u>	<u>9,492,011</u>
980							
981	403OP	Other Production Depreciation					
982		S		20,057	158	61,373	61,373
983		SG		-	-	-	-
984		SG		70,324,552	18,906,163	68,630,208	18,450,653
985		SG		4,283,251	1,151,516	4,283,251	1,151,516
986		SG		143,905,228	38,687,707	162,327,029	43,640,253
987			B3	<u>218,533,087</u>	<u>58,745,544</u>	<u>235,301,861</u>	<u>63,303,795</u>
988							
989	403TP	Transmission Depreciation					
990		SG		8,251,666	2,218,391	8,251,666	2,218,391
991		SG		10,327,742	2,776,526	10,327,742	2,776,526
992		SG		119,677,406	32,174,262	175,171,380	47,093,349
993			B3	<u>138,256,814</u>	<u>37,169,179</u>	<u>193,750,789</u>	<u>52,088,266</u>
994							
995							
996							
997	403	Distribution Depreciation					
998	360	Land & Land Rights		527,771	73,474	776,301	105,224
999	361	Structures		2,505,872	536,738	2,982,636	597,644
1000	362	Station Equipment		28,350,042	6,619,129	32,351,083	7,130,257
1001	363	Storage Battery Equipment		-	-	-	-
1002	364	Poles & Towers		50,494,099	15,832,720	55,419,647	16,461,953
1003	365	OH Conductors		21,939,011	6,641,320	25,024,376	7,035,472
1004	366	UG Conduit		10,562,254	2,050,935	12,128,676	2,251,044
1005	367	UG Conductor		21,317,741	4,541,656	24,885,594	4,997,445
1006	368	Line Trans		37,750,189	12,032,100	42,958,819	12,697,496
1007	369	Services		22,690,906	7,207,686	26,013,657	7,632,164
1008	370	Meters		11,606,860	1,778,223	12,549,381	1,898,629
1009	371	Inst Cust Prem		459,676	116,012	488,167	119,651
1010	372	Leased Property		-	-	-	-
1011	373	Street Lighting		2,253,019	617,732	2,455,928	643,654
1012			B3	<u>210,457,441</u>	<u>58,047,724</u>	<u>238,034,265</u>	<u>61,570,633</u>

2020 PROTOCOL Year End FERC				JUNE 2023 UNADJUSTED RESULTS		DECEMBER 2025 NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
1013							
1014	403GP	General Depreciation					
1015		S		16,547,470	5,055,867	18,865,645	6,424,180
1016		SG		6,539	1,758	6,539	1,758
1017		SG		34,736	9,338	34,736	9,338
1018		SE		112,428	29,613	112,819	29,716
1019		CN		872,675	267,960	709,753	217,934
1020		SG		11,268,948	3,029,562	11,241,590	3,022,207
1021		SO		20,313,717	5,571,131	27,854,589	7,639,251
1022		SG		9,078	2,441	9,078	2,441
1023		SG		-	-	-	-
1024			B3	49,165,591	13,967,669	58,834,749	17,346,823
1025							
1026	403GV0	General Vehicles					
1027		SG		-	-	-	-
1028			B3	-	-	-	-
1029							
1030	403MP	Mining Depreciation					
1031		SE		-	-	-	-
1032			B3	-	-	-	-
1033							
1034	403EP	Experimental Plant Depreciation					
1035		SG		-	-	-	-
1036		SG		-	-	-	-
1037			B3	-	-	-	-
1038	4031	ARO Depreciation					
1039		S		-	-	-	-
1040			B3	-	-	-	-
1041							
1042							
1043		<b>Total Depreciation Expense</b>	<b>B3</b>	<b>993,452,379</b>	<b>271,108,388</b>	<b>1,182,577,845</b>	<b>317,077,683</b>
1044							
1045	Summary	S		227,024,968	63,103,749	256,961,283	68,056,186
1046		DGP		-	-	-	-
1047		DGU		-	-	-	-
1048		SG		751,877,526	202,135,935	896,939,401	241,134,597
1049		SO		20,313,717	5,571,131	27,854,589	7,639,251
1050		CN		872,675	267,960	709,753	217,934
1051		SE		112,428	29,613	112,819	29,716
1052		SSGCH		-	-	-	-
1053		SSGCT		-	-	-	-
1054		<b>Total Depreciation Expense By Factor</b>		<b>1,000,201,315</b>	<b>271,108,388</b>	<b>1,182,577,845</b>	<b>317,077,683</b>
1055							
1056	404GP	Amort of LT Plant - Leasehold Improvements					
1057		S		384,033	145,001	420,872	139,579
1058		SG		-	-	-	-
1059		SO		159,654	43,786	41,363	11,344
1060		SG		-	-	-	-
1061		CN		-	-	-	-
1062		SG		-	-	-	-
1063			B4	543,687	188,787	462,235	150,923
1064							
1065	404SP	Amort of LT Plant - Cap Lease Steam					
1066		SG		-	-	-	-
1067		SG		-	-	-	-
1068			B4	-	-	-	-
1069							
1070	404IP	Amort of LT Plant - Intangible Plant					
1071		S		2,435,497	11,336	176,508	11,216
1072		SE		1,821	480	942	248
1073		SG		13,211,793	3,551,879	5,812,970	1,562,768
1074		SO		28,903,296	7,926,864	51,096,692	14,013,506
1075		CN		15,686,362	4,816,581	15,585,835	4,785,713
1076		SG		2,697,182	725,115	2,680,531	720,638
1077		SG		324,280	87,180	314,627	84,585
1078		SG		78,646	21,143	78,646	21,143
1079		SG		-	-	-	-
1080		SG		-	-	-	-
1081		SG		12,470	3,353	12,470	3,353
1082			B4	63,351,348	17,143,930	75,759,221	21,203,170
1083							
1084	404MP	Amort of LT Plant - Mining Plant					
1085		SE		-	-	-	-
1086			B4	-	-	-	-
1087							
1088	404OP	Amort of LT Plant - Other Plant					
1089		S		59,650	59,650	70,641	70,641
1090			B4	59,650	59,650	70,641	70,641
1091							
1092							

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
1093	404HP	Amortization of Other Electric Plant					
1094		SG		313,582	84,304	313,878	84,383
1095		SG		-	-	-	-
1096		SG		-	-	-	-
1097			B4	313,582	84,304	313,878	84,383
1098							
1099	<b>Total Amortization of Limited Term Plant</b>		<b>B4</b>	<b>64,268,267</b>	<b>17,476,671</b>	<b>76,605,976</b>	<b>21,509,117</b>
1100							
1101							
1102	405	Amortization of Other Electric Plant					
1103		S		-	-	-	-
1104							
1105			B4	-	-	-	-
1106							
1107	406	Amortization of Plant Acquisition Adj					
1108		S		301,635	-	301,635	-
1109		SG		-	-	-	-
1110		SG		-	-	-	-
1111		SG		75,351	20,258	75,351	20,258
1112		SO		-	-	-	-
1113			B4	376,987	20,258	376,987	20,258
1114	407	Amort of Prop Losses, Unrec Plant, etc					
1115		S		11,031,016	(1,688,853)	21,575,576	8,855,708
1116		SO		-	-	-	-
1117		SG-P		-	-	-	-
1118		SE		-	-	-	-
1119		SG		657,053	176,643	1,933,332	519,760
1120		TROJP		-	-	-	-
1121			B4	11,688,069	(1,512,209)	23,508,908	9,375,468
1122							
1123	<b>Total Amortization Expense</b>		<b>B4</b>	<b>76,333,322</b>	<b>15,984,719</b>	<b>100,491,871</b>	<b>30,904,843</b>
1124							
1125							
1126							
1127	Summary of Amortization Expense by Factor						
1128		S		14,211,832	(1,472,865)	22,545,233	9,077,143
1129		SE		1,821	480	942	248
1130		TROJP		-	-	-	-
1131		DGP		-	-	-	-
1132		DGU		-	-	-	-
1133		SO		29,062,950	7,970,650	51,138,056	14,024,850
1134		SSGCT		-	-	-	-
1135		SSGCH		-	-	-	-
1136		CN		15,686,362	4,816,581	15,585,835	4,785,713
1137		SG		17,370,357	4,669,874	11,221,805	3,016,888
1138	<b>Total Amortization Expense by Factor</b>			<b>76,333,322</b>	<b>15,984,719</b>	<b>100,491,871</b>	<b>30,904,843</b>
1139	408	Taxes Other Than Income					
1140		S		36,312,799	32,862,927	49,158,348	45,708,476
1141		GPS		133,792,985	36,693,349	179,679,000	49,277,803
1142		SO		15,434,449	4,232,970	15,434,449	4,232,970
1143		SE		1,205,427	317,499	1,205,427	317,499
1144		SG		1,946,713	523,357	3,853,778	1,036,056
1145		OPRV-ID		-	-	-	-
1146		EXCTAX		-	-	-	-
1147		SG		-	-	-	-
1148							
1149							
1150							
1151	<b>Total Taxes Other Than Income</b>		<b>B5</b>	<b>188,692,373</b>	<b>74,630,102</b>	<b>249,331,003</b>	<b>100,572,803</b>
1152							
1153							
1154	41140	Deferred Investment Tax Credit - Fed					
1155		DGU		(910,300)	-	(471,305)	-
1156							
1157			B7	(910,300)	-	(471,305)	-
1158							
1159	41141	Deferred Investment Tax Credit - Idaho					
1160		DGU		-	-	-	-
1161							
1162			B7	-	-	-	-
1163							
1164	<b>Total Deferred ITC</b>		<b>B7</b>	<b>(910,300)</b>	<b>-</b>	<b>(471,305)</b>	<b>-</b>
1165							
1166							
1167	427	Interest on Long-Term Debt					
1168		S		460,318,292	127,339,341	523,726,055	140,183,903
1169		SNP		-	-	-	-
1170			B6	460,318,292	127,339,341	523,726,055	140,183,903

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
1171							
1172	428	Amortization of Debt Disc & Exp					
1173		SNP		5,081,412	1,328,071	5,081,412	1,328,071
1174			B6	5,081,412	1,328,071	5,081,412	1,328,071
1175							
1176	429	Amortization of Premium on Debt					
1177		SNP		(1,586)	(414)	(1,586)	(414)
1178			B6	(1,586)	(414)	(1,586)	(414)
1179							
1180	431	Other Interest Expense					
1181		OTH		-	-	-	-
1182		SO		-	-	-	-
1183		SNP		31,270,786	8,172,894	31,270,786	8,172,894
1184			B6	31,270,786	8,172,894	31,270,786	8,172,894
1185							
1186	432	AFUDC - Borrowed					
1187		SNP		(47,517,217)	(12,419,040)	(47,517,217)	(12,419,040)
1188				(47,517,217)	(12,419,040)	(47,517,217)	(12,419,040)
1189							
1190		Total Elec. Interest Deductions for	B6	449,151,688	124,420,851	512,559,451	137,265,413
1191							
1192		Non-Regulated Portion of Interest					
1193		427 NUTIL		-	-	-	-
1194		428 NUTIL		-	-	-	-
1195		429 NUTIL		-	-	-	-
1196		431 NUTIL		-	-	-	-
1197							
1198		Total Non-Regulated Interest		-	-	-	-
1199							
1200		Total Interest Deductions for Tax	B6	449,151,688	124,420,851	512,559,451	137,265,413
1201							
1202							
1203	419	Interest & Dividends					
1204		S		-	-	-	-
1205		SNP		(103,524,703)	(27,057,087)	(250,960,991)	(65,590,851)
1206		Total Operating Deductions for Tax	B6	(103,524,703)	(27,057,087)	(250,960,991)	(65,590,851)
1207							
1208							
1209	41010	Deferred Income Tax - Federal-DR					
1210		S		85,748,550	943,583	(64,081,735)	(309,582)
1211		TROJD		-	-	-	-
1212		SG		-	-	-	-
1213		SO		(74,383,696)	(20,400,075)	650,554	178,417
1214		SNP		37,136,073	9,705,838	89,739,890	23,454,306
1215		SE		6,569,304	1,730,297	15,953	4,202
1216		SG		41,768,328	11,229,063	38,296,680	10,295,739
1217		GPS		32,060,721	8,792,802	11,476,602	3,147,512
1218		DITEXP		-	-	-	-
1219		BADDEBT		-	-	-	-
1220		CN		-	-	-	-
1221		IBT		-	-	-	-
1222		CIAC		-	-	-	-
1223		SCHMDEXP		-	-	-	-
1224		TAXDEPR		310,976,044	81,771,172	343,555,998	90,338,073
1225		SNPD		10,833	2,708	-	-
1226			B7	439,886,157	93,775,388	419,653,942	127,108,667
1227							
1228							
1229							
1230	41110	Deferred Income Tax - Federal-CR					
1231		S		(44,348,109)	(13,059,103)	(104,465,478)	(17,534,021)
1232		SE		(2,657,283)	(699,905)	(3,658,320)	(963,569)
1233		SG		-	-	-	-
1234		SNP		(22,395,044)	(5,853,141)	(53,328,696)	(13,937,921)
1235		SG		(7,189,068)	(1,932,720)	(54,437,149)	(14,634,969)
1236		GPS		392,216	107,567	-	-
1237		SO		(5,695,937)	(1,562,137)	(13,905,339)	(3,813,604)
1238		SNPD		(649,785)	(162,436)	-	-
1239		BADDEBT		(1,347,818)	(524,822)	(0)	(0)
1240		SG		-	-	-	-
1241		SG		-	-	-	-
1242		TROJD		91,374	24,476	-	-
1243		CN		-	-	21,827	6,702
1244		CIAC		(33,807,601)	(8,451,362)	(36,950,197)	(9,236,961)
1245		SCHMDEXP		(267,107,007)	(71,617,840)	(268,276,974)	(71,931,536)
1246		TAXDEPR		-	-	-	-
1247			B7	(384,714,062)	(103,731,422)	(535,000,325)	(132,045,879)
1248							
1249		<b>Total Deferred Income Taxes</b>	<b>B7</b>	<b>55,172,095</b>	<b>(9,956,034)</b>	<b>(115,346,384)</b>	<b>(4,937,211)</b>



2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
1250	SCHMAF	Additions - Flow Through					
1251		S		-	-	-	-
1252		SNP		-	-	-	-
1253		SO		-	-	-	-
1254		SE		-	-	-	-
1255		TROJP		-	-	-	-
1256		SG		-	-	-	-
1257			B6	-	-	-	-
1258							
1259	SCHMAP	Additions - Permanent					
1260		S		-	-	-	-
1261		SE		2,679	706	15,008	3,953
1262		SNP		-	-	-	-
1263		SO		2,637,495	723,345	1,897,410	520,374
1264		SG		-	-	-	-
1265		SCHMDEXP		153,260	41,093	131,219	35,183
1266			B6	2,793,433	765,143	2,043,637	559,509
1267							
1268	SCHMAT	Additions - Temporary					
1269		S		(259,221,280)	(11,508,475)	(349,792)	21,050,906
1270		SG		-	-	-	-
1271		CIAC		137,504,173	34,373,852	150,285,917	37,569,085
1272		SNP		91,086,380	23,806,223	216,901,464	56,689,096
1273		TROJD		(371,643)	(99,551)	-	-
1274		SG		-	-	-	-
1275		SE		10,807,854	2,846,694	14,879,342	3,919,087
1276		SG		(1,552,200)	(417,296)	41,982,385	11,286,610
1277		GPS		(1,595,245)	(437,503)	-	-
1278		SO		20,519,774	5,627,644	39,847,239	10,928,291
1279		SNPD		2,642,844	660,669	-	-
1280		BADDEBT		5,481,922	2,134,584	0	0
1281		CN		-	-	(88,778)	(27,260)
1282		SCHMDEXP		1,086,392,617	291,288,100	1,091,151,172	292,563,984
1283			B6	1,091,695,197	348,274,940	1,554,608,949	433,979,799
1284							
1285	TOTAL SCHEDULE - M ADDITIONS		B6	1,094,488,630	349,040,084	1,556,652,586	434,539,308
1286							
1287	SCHMDF	Deductions - Flow Through					
1288		S		-	-	-	-
1289		DGP		-	-	-	-
1290		DGU		-	-	-	-
1291			B6	-	-	-	-
1292	SCHMDP	Deductions - Permanent					
1293		S		-	-	-	-
1294		SE		3,532,967	930,552	574,764	151,388
1295		SNP		113,981	29,790	107,935	28,210
1296		SCHMDEXP		-	-	-	-
1297		SG		-	-	-	-
1298		SO		-	-	-	-
1299			B6	3,646,948	960,342	682,699	179,597
1300							
1301	SCHMDT	Deductions - Temporary					
1302		S		348,761,317	3,837,789	(260,636,824)	(1,259,158)
1303		BADDEBT		-	-	-	-
1304		SNP		151,041,919	39,476,127	364,995,118	95,394,668
1305		CN		-	-	-	-
1306		SG		-	-	-	-
1307		DGP		-	-	-	-
1308		SE		26,719,047	7,037,562	64,891	17,092
1309		SG		169,882,496	45,671,477	155,762,417	41,875,413
1310		GPS		130,399,159	35,762,577	46,678,274	12,801,734
1311		SO		(302,537,538)	(82,972,329)	2,645,975	725,671
1312		TAXDEPR		1,264,819,225	332,584,303	1,397,330,243	367,428,084
1313		SNPD		44,060	11,014	(0)	(0)
1314			B6	1,789,129,685	381,408,520	1,706,840,094	516,983,504
1315							
1316	TOTAL SCHEDULE - M DEDUCTIONS		B6	1,792,776,633	382,368,862	1,707,522,793	517,163,102
1317							
1318	TOTAL SCHEDULE - M ADJUSTMENTS		B6	(698,288,003)	(33,328,779)	(150,870,207)	(82,623,793)
1319							
1320							
1321							
1322	40911	State Income Taxes					
1323				(12,026,323)	(4,482,603)	28,516,222	5,088,036
1324		S		9,593,106	2,984,000	6,828,200	219,094
1325		PTC		-	-	-	-
1326		SG		-	-	-	-
1327		IBT		-	-	-	-
1327	<b>Total State Tax Expense</b>			<b>(2,433,217)</b>	<b>(1,498,603)</b>	<b>35,344,422</b>	<b>5,307,130</b>
1328							
1329							

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
1330	Calculation of Taxable Income:						
1331	Operating Revenues			5,864,088,087	1,543,907,367	6,228,325,799	1,844,948,033
1332	Operating Deductions:						
1333	O & M Expenses			3,826,988,315	1,150,277,368	3,655,696,887	1,130,053,083
1334	Depreciation Expense			993,452,379	271,108,388	1,182,577,845	317,077,683
1335	Amortization Expense			76,333,322	15,984,719	100,491,871	30,904,843
1336	Taxes Other Than Income			188,692,373	74,630,102	249,331,003	100,572,803
1337	Interest & Dividends (AFUDC-Equity)			(103,524,703)	(27,057,087)	(250,960,991)	(65,590,851)
1338	Misc Revenue & Expense			(396,311)	(50,000)	(351,090)	(30,006)
1339	Total Operating Deductions			4,981,545,376	1,484,893,490	4,936,785,525	1,512,987,554
1340	Other Deductions:						
1341	Interest Deductions			449,151,688	124,420,851	512,559,451	137,265,413
1342	Interest on PCRBS			-	-	-	-
1343	Schedule M Adjustments			(698,288,003)	(33,328,779)	(150,870,207)	(82,623,793)
1344							
1345	Income Before State Taxes			(264,896,980)	(98,735,753)	628,110,617	112,071,272
1346							
1347	State Income Taxes			(2,433,217)	(1,498,603)	35,344,422	5,307,130
1348							
1349	Total Taxable Income			(262,463,763)	(97,237,150)	592,766,195	106,764,142
1350							
1351	Tax Rate			21.0%	21.0%	21.0%	21.0%
1352							
1353	Federal Income Tax - Calculated			(55,117,390)	(20,419,802)	124,480,901	22,420,470
1354							
1355	Adjustments to Calculated Tax:						
1356	40910	SE		(2,701)	(711)	(15,000)	(3,951)
1357	40910	PTC	SG	(196,377,610)	(52,794,465)	(242,529,591)	(65,202,036)
1358	40910		SO	(38,776)	(10,634)	(33,410)	(9,163)
1359	40910	IRS Settle	S	-	-	-	-
1360	Federal Income Tax Expense			(251,536,478)	(73,225,613)	(118,097,100)	(42,794,680)
1361							
1362	Total Operating Expenses			4,885,362,180	1,427,270,327	4,989,176,149	1,536,153,644
1363	310	Land and Land Rights					
1364			SG	2,327,033	625,603	2,327,033	625,603
1365			SG	33,769,530	9,078,654	33,769,530	9,078,654
1366			SG	54,351,537	14,611,953	54,351,537	14,611,953
1367			S	-	-	-	-
1368			SG	1,266,851	340,582	1,266,851	340,582
1369			B8	91,714,952	24,656,792	91,714,952	24,656,792
1370							
1371	311	Structures and Improvements					
1372			SG	225,389,076	60,593,953	225,389,076	60,593,953
1373			SG	311,097,937	83,636,058	311,097,937	83,636,058
1374			SG	471,568,481	126,777,211	471,568,481	126,777,211
1375			SG	-	-	-	-
1376			B8	1,008,055,494	271,007,222	1,008,055,494	271,007,222
1377							
1378	312	Boiler Plant Equipment					
1379			SG	584,581,300	157,159,755	584,581,300	157,159,755
1380			SG	462,513,467	124,342,847	462,513,467	124,342,847
1381			SG	3,398,079,363	913,544,993	3,507,993,276	943,094,422
1382			SG	-	-	-	-
1383			B8	4,445,174,129	1,195,047,595	4,555,088,042	1,224,597,024
1384							
1385	314	Turbogenerator Units					
1386			SG	108,374,641	29,135,609	108,374,641	29,135,609
1387			SG	106,495,684	28,630,467	106,495,684	28,630,467
1388			SG	778,564,077	209,310,389	778,564,077	209,310,389
1389			SG	-	-	-	-
1390			B8	993,434,402	267,076,465	993,434,402	267,076,465
1391							
1392	315	Accessory Electric Equipment					
1393			SG	85,682,834	23,035,108	85,682,834	23,035,108
1394			SG	133,070,911	35,774,993	133,070,911	35,774,993
1395			SG	209,782,111	56,398,152	209,782,111	56,398,152
1396			SG	-	-	-	-
1397			B8	428,535,856	115,208,253	428,535,856	115,208,253
1398							
1399							
1400							
1401	316	Misc Power Plant Equipment					
1402			SG	2,348,343	631,332	2,348,343	631,332
1403			SG	4,812,938	1,293,918	4,812,938	1,293,918
1404			SG	26,807,198	7,206,889	26,807,198	7,206,889
1405			SG	-	-	-	-
1406			B8	33,968,479	9,132,139	33,968,479	9,132,139

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC				TOTAL	OREGON	TOTAL	OREGON
ACCT	DESCRIP	FACTOR	Ref				
1407							
1408	317	Steam Plant ARO					
1409		S		-	-	-	-
1410			B8	-	-	-	-
1411							
1412	SP	Unclassified Steam Plant - Account 300					
1413		SG		17,789,039	4,782,433	17,789,039	4,782,433
1414			B8	17,789,039	4,782,433	17,789,039	4,782,433
1415							
1416							
1417	<b>Total Steam Production Plant</b>		<b>B8</b>	<b>7,018,672,351</b>	<b>1,886,910,899</b>	<b>7,128,586,264</b>	<b>1,916,460,328</b>
1418							
1419							
1420	Summary of Steam Production Plant by Factor						
1421	S			-	-	-	-
1422	DGP			-	-	-	-
1423	DGU			-	-	-	-
1424	SG			7,018,672,351	1,886,910,899	7,128,586,264	1,916,460,328
1425	SSGCH			-	-	-	-
1426	<b>Total Steam Production Plant by Factor</b>			<b>7,018,672,351</b>	<b>1,886,910,899</b>	<b>7,128,586,264</b>	<b>1,916,460,328</b>
1427	320	Land and Land Rights					
1428		SG		-	-	-	-
1429		SG		-	-	-	-
1430			B8	-	-	-	-
1431							
1432	321	Structures and Improvements					
1433		SG		-	-	-	-
1434		SG	B8	-	-	-	-
1435				-	-	-	-
1436							
1437	322	Reactor Plant Equipment					
1438		SG		-	-	-	-
1439		SG		-	-	-	-
1440			B8	-	-	-	-
1441							
1442	323	Turbogenerator Units					
1443		SG		-	-	-	-
1444		SG		-	-	-	-
1445			B8	-	-	-	-
1446							
1447	324	Land and Land Rights					
1448		SG		-	-	-	-
1449		SG		-	-	-	-
1450			B8	-	-	-	-
1451							
1452	325	Misc. Power Plant Equipment					
1453		SG		-	-	-	-
1454		SG		-	-	-	-
1455			B8	-	-	-	-
1456							
1457							
1458	NP	Unclassified Nuclear Plant - Acct 300					
1459		SG		-	-	-	-
1460			B8	-	-	-	-
1461							
1462							
1463	<b>Total Nuclear Production Plant</b>		<b>B8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1464							
1465							
1466							
1467	Summary of Nuclear Production Plant by Factor						
1468	DGP			-	-	-	-
1469	DGU			-	-	-	-
1470	SG			-	-	-	-
1471							
1472	<b>Total Nuclear Plant by Factor</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1473							
1474	330	Land and Land Rights					
1475		SG		9,836,805	2,644,542	9,836,805	2,644,542
1476		SG		5,264,970	1,415,443	5,264,970	1,415,443
1477		SG		22,035,950	5,924,179	22,035,950	5,924,179
1478		SG		1,333,374	358,466	1,333,374	358,466
1479			B8	38,471,099	10,342,631	38,471,099	10,342,631
1480							
1481	331	Structures and Improvements					
1482		SG		15,172,569	4,079,017	15,172,569	4,079,017
1483		SG		4,752,295	1,277,614	4,752,295	1,277,614
1484		SG		245,366,398	65,964,688	245,366,398	65,964,688
1485		SG		17,369,258	4,669,579	17,369,258	4,669,579
1486			B8	282,660,520	75,990,898	282,660,520	75,990,898

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
1487							
1488	332	Reservoirs, Dams & Waterways					
1489		SG		126,238,846	33,938,250	126,238,846	33,938,250
1490		SG		18,671,362	5,019,638	18,671,362	5,019,638
1491		SG		281,996,011	75,812,251	382,550,491	102,845,475
1492		SG		87,475,205	23,516,971	117,873,002	31,689,163
1493		SG		-	-	(1,321,596)	(355,300)
1494			B8	<u>514,381,425</u>	<u>138,287,110</u>	<u>644,012,105</u>	<u>173,137,226</u>
1495							
1496	333	Water Wheel, Turbines, & Generators					
1497		SG		25,499,649	6,855,366	25,499,649	6,855,366
1498		SG		6,690,812	1,798,769	6,690,812	1,798,769
1499		SG		53,799,268	14,463,480	53,799,268	14,463,480
1500		SG		44,593,709	11,988,643	44,593,709	11,988,643
1501			B8	<u>130,583,438</u>	<u>35,106,257</u>	<u>130,583,438</u>	<u>35,106,257</u>
1502							
1503	334	Accessory Electric Equipment					
1504		SG		2,782,502	748,052	2,782,502	748,052
1505		SG		3,335,903	896,830	3,335,903	896,830
1506		SG		55,539,496	14,931,325	55,539,496	14,931,325
1507		SG		11,384,099	3,060,519	11,384,099	3,060,519
1508			B8	<u>73,042,000</u>	<u>19,636,726</u>	<u>73,042,000</u>	<u>19,636,726</u>
1509							
1510							
1511							
1512	335	Misc. Power Plant Equipment					
1513		SG		973,732	261,780	973,732	261,780
1514		SG		150,826	40,548	150,826	40,548
1515		SG		1,497,327	402,544	1,497,327	402,544
1516		SG		61,353	16,494	61,353	16,494
1517			B8	<u>2,683,238</u>	<u>721,366</u>	<u>2,683,238</u>	<u>721,366</u>
1518							
1519	336	Roads, Railroads & Bridges					
1520		SG		3,221,794	866,152	3,221,794	866,152
1521		SG		734,401	197,437	734,401	197,437
1522		SG		18,101,409	4,866,411	18,101,409	4,866,411
1523		SG		3,552,346	955,018	3,552,346	955,018
1524			B8	<u>25,609,949</u>	<u>6,885,019</u>	<u>25,609,949</u>	<u>6,885,019</u>
1525							
1526	337	Hydro Plant ARO					
1527		S		-	-	-	-
1528			B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1529							
1530	HP	Unclassified Hydro Plant - Acct 300					
1531		S		-	-	-	-
1532		SG		-	-	-	-
1533		SG		-	-	-	-
1534		SG		-	-	-	-
1535			B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1536							
1537		<b>Total Hydraulic Production Plant</b>	<b>B8</b>	<b><u>1,067,431,670</u></b>	<b><u>286,970,007</u></b>	<b><u>1,197,062,350</u></b>	<b><u>321,820,122</u></b>
1538							
1539		Summary of Hydraulic Plant by Factor					
1540		S		-	-	-	-
1541		SG		1,067,431,670	286,970,007	1,197,062,350	321,820,122
1542		DGP		-	-	-	-
1543		DGU		-	-	-	-
1544		Total Hydraulic Plant by Factor		<u>1,067,431,670</u>	<u>286,970,007</u>	<u>1,197,062,350</u>	<u>321,820,122</u>
1545							
1546	340	Land and Land Rights					
1547		S		74,986	74,986	74,986	74,986
1548		SG		39,022,504	10,490,871	39,022,504	10,490,871
1549		SG		13,533,305	3,638,315	13,533,305	3,638,315
1550		SG		235,129	63,213	235,129	63,213
1551			B8	<u>52,865,925</u>	<u>14,267,385</u>	<u>52,865,925</u>	<u>14,267,385</u>
1552							
1553	341	Structures and Improvements					
1554		S		73,237	3,756	73,237	3,756
1555		SG		171,265,274	46,043,225	167,732,528	45,093,476
1556		SG		-	-	-	-
1557		SG		100,605,967	27,047,066	100,605,967	27,047,066
1558		SG		4,273,000	1,148,760	4,273,000	1,148,760
1559			B8	<u>276,217,478</u>	<u>74,242,807</u>	<u>272,684,733</u>	<u>73,293,058</u>
1560							
1561	342	Fuel Holders, Producers & Accessories					
1562		SG		13,650,230	3,669,749	13,650,230	3,669,749
1563		SG		-	-	-	-
1564		SG		2,789,123	749,832	2,789,123	749,832
1565			B8	<u>16,439,353</u>	<u>4,419,581</u>	<u>16,439,353</u>	<u>4,419,581</u>

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC				TOTAL	OREGON	TOTAL	OREGON
ACCT	DESCRIP	FACTOR	Ref				
1566							
1567	343	Prime Movers					
1568		S		-	-	370,052	370,052
1569		SG		-	-	-	-
1570		SG		2,881,792,687	774,745,672	3,513,661,830	944,618,365
1571		SG		1,084,643,002	291,597,128	927,563,118	249,367,526
1572		SG		61,119,971	16,431,589	61,119,971	16,431,589
1573			B8	<u>4,027,555,661</u>	<u>1,082,774,390</u>	<u>4,502,714,972</u>	<u>1,210,787,532</u>
1574							
1575	344	Generators					
1576		S		284,866	-	284,866	-
1577		SG		165,210,609	44,415,479	165,210,609	44,415,479
1578		SG		411,075,318	110,514,134	403,144,993	108,382,133
1579		SG		17,799,825	4,785,333	17,799,825	4,785,333
1580			B8	<u>594,370,618</u>	<u>159,714,947</u>	<u>586,440,293</u>	<u>157,582,946</u>
1581							
1582	345	Accessory Electric Plant					
1583		S		597,074	516,566	597,074	516,566
1584		SG		211,863,593	56,957,741	199,420,171	53,612,432
1585		SG		247,641,485	66,576,326	247,641,485	66,576,326
1586		SG		-	-	-	-
1587		SG		2,901,493	780,042	2,901,493	780,042
1588			B8	<u>463,003,645</u>	<u>124,830,675</u>	<u>450,560,223</u>	<u>121,485,366</u>
1589							
1590							
1591							
1592	346	Misc. Power Plant Equipment					
1593		SG		12,977,877	3,488,993	12,318,380	3,311,693
1594		SG		11,863,573	3,189,422	11,863,573	3,189,422
1595		SG		-	-	-	-
1596			B8	<u>24,841,450</u>	<u>6,678,415</u>	<u>24,181,953</u>	<u>6,501,114</u>
1597							
1598	347	Other Production ARO					
1599		S		-	-	-	-
1600			B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1601							
1602	OP	Unclassified Other Prod Plant-Acct 300					
1603		S		-	-	-	-
1604		SG		-	-	-	-
1605				-	-	-	-
1606							
1607		<b>Total Other Production Plant</b>	<b>B8</b>	<b><u>5,455,294,130</u></b>	<b><u>1,466,928,199</u></b>	<b><u>5,905,887,451</u></b>	<b><u>1,588,336,982</u></b>
1608							
1609		Summary of Other Production Plant by Factor					
1610		S		1,030,163	595,308	1,400,215	965,360
1611		DGU		-	-	-	-
1612		SG		5,454,263,967	1,466,332,892	5,904,487,236	1,587,371,623
1613		SSGCT		-	-	-	-
1614		Total of Other Production Plant by Factor		<u>5,455,294,130</u>	<u>1,466,928,199</u>	<u>5,905,887,451</u>	<u>1,588,336,982</u>
1615							
1616		Experimental Plant					
1617	103	Experimental Plant					
1618		SG		-	-	-	-
1619		<b>Total Experimental Production Plant</b>	<b>B8</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
1620							
1621		<b>Total Production Plant</b>	<b>B8</b>	<b><u>13,541,398,150</u></b>	<b><u>3,640,809,105</u></b>	<b><u>14,231,536,065</u></b>	<b><u>3,826,617,433</u></b>
1622	350	Land and Land Rights					
1623		SG		20,408,749	5,486,720	20,408,749	5,486,720
1624		SG		46,464,678	12,491,637	46,464,678	12,491,637
1625		SG		279,952,592	75,262,894	279,952,592	75,262,894
1626			B8	<u>346,826,019</u>	<u>93,241,252</u>	<u>346,826,019</u>	<u>93,241,252</u>
1627							
1628	352	Structures and Improvements					
1629		S		-	-	-	-
1630		SG		6,904,523	1,856,223	6,904,523	1,856,223
1631		SG		17,394,775	4,676,439	17,394,775	4,676,439
1632		SG		362,085,438	97,343,618	361,819,486	97,272,119
1633			B8	<u>386,384,736</u>	<u>103,876,279</u>	<u>386,118,784</u>	<u>103,804,780</u>
1634							
1635	353	Station Equipment					
1636		SG		102,223,543	27,481,938	102,223,543	27,481,938
1637		SG		145,969,092	39,242,560	145,969,092	39,242,560
1638		SG		2,479,223,938	666,518,457	2,476,645,370	665,825,231
1639			B8	<u>2,727,416,573</u>	<u>733,242,955</u>	<u>2,724,838,005</u>	<u>732,549,729</u>
1640							
1641	354	Towers and Fixtures					
1642		SG		128,106,134	34,440,254	128,106,134	34,440,254
1643		SG		131,173,487	35,264,886	131,173,487	35,264,886
1644		SG		1,266,725,416	340,548,450	1,266,725,416	340,548,450
1645			B8	<u>1,526,005,036</u>	<u>410,253,591</u>	<u>1,526,005,036</u>	<u>410,253,591</u>
1646							

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
1647	355	Poles and Fixtures					
1648		SG		58,479,814	15,721,805	58,479,814	15,721,805
1649		SG		112,737,819	30,308,612	112,737,819	30,308,612
1650		SG		1,107,620,922	297,774,548	4,277,795,479	1,150,049,256
1651			B8	1,278,838,555	343,804,966	4,449,013,112	1,196,079,673
1652							
1653	356	Clearing and Grading					
1654		SG		156,662,797	42,117,472	156,662,797	42,117,472
1655		SG		156,151,321	41,979,966	156,151,321	41,979,966
1656		SG		1,363,305,469	366,513,184	1,363,293,697	366,510,019
1657			B8	1,676,119,586	450,610,622	1,676,107,815	450,607,457
1658							
1659	357	Underground Conduit					
1660		SG		6,371	1,713	6,371	1,713
1661		SG		91,651	24,639	91,651	24,639
1662		SG		3,774,966	1,014,868	3,774,966	1,014,868
1663			B8	3,872,987	1,041,220	3,872,987	1,041,220
1664							
1665	358	Underground Conductors					
1666		SG		-	-	-	-
1667		SG		1,087,552	292,379	1,087,552	292,379
1668		SG		7,993,065	2,148,868	7,993,065	2,148,868
1669			B8	9,080,617	2,441,247	9,080,617	2,441,247
1670							
1671	359	Roads and Trails					
1672		SG		1,863,032	500,860	1,863,032	500,860
1673		SG		435,969	117,206	435,969	117,206
1674		SG		9,842,468	2,646,065	9,842,468	2,646,065
1675			B8	12,141,468	3,264,131	12,141,468	3,264,131
1676							
1677	TP	Unclassified Trans Plant - Acct 300					
1678		SG		124,433,526	33,452,905	124,433,526	33,452,905
1679			B8	124,433,526	33,452,905	124,433,526	33,452,905
1680							
1681	TS0	Unclassified Trans Sub Plant - Acct 300					
1682		SG		-	-	-	-
1683			B8	-	-	-	-
1684							
1685		<b>Total Transmission Plant</b>	<b>B8</b>	<b>8,091,119,105</b>	<b>2,175,229,169</b>	<b>11,258,437,370</b>	<b>3,026,735,986</b>
1686		Summary of Transmission Plant by Factor					
1687		DGP		-	-	-	-
1688		DGU		-	-	-	-
1689		SG		8,091,119,105	2,175,229,169	11,258,437,370	3,026,735,986
1690		Total Transmission Plant by Factor		8,091,119,105	2,175,229,169	11,258,437,370	3,026,735,986
1691	360	Land and Land Rights					
1692		S		77,395,334	15,474,248	85,343,751	16,501,049
1693			B8	77,395,334	15,474,248	85,343,751	16,501,049
1694							
1695	361	Structures and Improvements					
1696		S		148,470,211	35,033,648	163,580,146	36,865,601
1697			B8	148,470,211	35,033,648	163,580,146	36,865,601
1698							
1699	362	Station Equipment					
1700		S		1,245,973,796	306,033,063	1,372,829,387	321,458,778
1701			B8	1,245,973,796	306,033,063	1,372,829,387	321,458,778
1702							
1703	363	Storage Battery Equipment					
1704		S		-	-	-	-
1705			B8	-	-	-	-
1706							
1707	364	Poles, Towers & Fixtures					
1708		S		1,533,876,966	516,891,491	1,691,184,218	537,021,123
1709			B8	1,533,876,966	516,891,491	1,691,184,218	537,021,123
1710							
1711	365	Overhead Conductors					
1712		S		960,820,986	325,012,527	1,047,879,016	326,142,454
1713			B8	960,820,986	325,012,527	1,047,879,016	326,142,454
1714							
1715	366	Underground Conduit					
1716		S		487,803,339	120,810,576	537,892,224	127,274,252
1717			B8	487,803,339	120,810,576	537,892,224	127,274,252
1718							
1719							
1720							
1721							
1722	367	Underground Conductors					
1723		S		1,111,073,914	235,065,979	1,225,180,008	249,806,557
1724			B8	1,111,073,914	235,065,979	1,225,180,008	249,806,557

2020 PROTOCOL Year End FERC				JUNE 2023 UNADJUSTED RESULTS		DECEMBER 2025 NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
1725							
1726	368	Line Transformers					
1727		S		1,622,032,246	532,450,677	1,788,599,594	553,956,506
1728			B8	1,622,032,246	532,450,677	1,788,599,594	553,956,506
1729							
1730	369	Services					
1731		S		1,034,745,809	359,517,354	1,141,007,446	373,239,647
1732			B8	1,034,745,809	359,517,354	1,141,007,446	373,239,647
1733							
1734	370	Meters					
1735		S		293,512,897	105,898,473	323,656,355	109,792,499
1736			B8	293,512,897	105,898,473	323,656,355	109,792,499
1737							
1738	371	Installations on Customers' Premises					
1739		S		8,872,474	2,685,798	9,783,668	2,803,509
1740			B8	8,872,474	2,685,798	9,783,668	2,803,509
1741							
1742	372	Leased Property					
1743		S		-	-	-	-
1744			B8	-	-	-	-
1745							
1746	373	Street Lights					
1747		S		63,188,232	25,130,359	69,677,429	25,968,508
1748			B8	63,188,232	25,130,359	69,677,429	25,968,508
1749							
1750	DP	Unclassified Dist Plant - Acct 300					
1751		S		91,005,899	24,538,568	91,005,899	24,538,568
1752			B8	91,005,899	24,538,568	91,005,899	24,538,568
1753							
1754	DS0	Unclassified Dist Sub Plant - Acct 300					
1755		S		-	-	-	-
1756			B8	-	-	-	-
1757							
1758							
1759		<b>Total Distribution Plant</b>	<b>B8</b>	<b>8,678,772,103</b>	<b>2,604,542,761</b>	<b>9,547,619,141</b>	<b>2,705,369,051</b>
1760							
1761		Summary of Distribution Plant by Factor					
1762		S		8,678,772,103	2,604,542,761	9,547,619,141	2,705,369,051
1763							
1764		Total Distribution Plant by Factor		8,678,772,103	2,604,542,761	9,547,619,141	2,705,369,051
1765	389	Land and Land Rights					
1766		S		16,330,314	6,116,556	16,330,314	6,116,556
1767		CN		1,128,506	346,514	1,128,506	346,514
1768		SG		332	89	332	89
1769		SG		1,228	330	1,228	330
1770		SO		7,611,617	2,087,521	7,611,617	2,087,521
1771			B8	25,071,997	8,551,011	25,071,997	8,551,011
1772							
1773	390	Structures and Improvements					
1774		S		150,891,908	44,350,073	150,891,908	44,350,073
1775		SG		335,238	90,126	335,238	90,126
1776		SG		1,356,387	364,653	1,356,387	364,653
1777		CN		8,218,829	2,523,635	8,218,829	2,523,635
1778		SG		10,331,894	2,777,643	10,331,894	2,777,643
1779		SE		940,953	247,839	940,953	247,839
1780		SO		112,996,016	30,989,684	112,996,016	30,989,684
1781			B8	285,071,225	81,343,652	285,071,225	81,343,652
1782							
1783	391	Office Furniture & Equipment					
1784		S		7,224,862	2,351,456	7,224,862	2,351,456
1785		SG		-	-	-	-
1786		SG		-	-	-	-
1787		CN		2,869,402	881,065	2,869,402	881,065
1788		SG		4,567,536	1,227,944	4,567,536	1,227,944
1789		SE		26,583	7,002	26,583	7,002
1790		SO		80,210,716	21,998,162	80,210,716	21,998,162
1791		SG		-	-	-	-
1792		SG		8,326	2,238	8,326	2,238
1793			B8	94,907,425	26,467,867	94,907,425	26,467,867

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
1794							
1795	392	Transportation Equipment					
1796		S		121,404,641	30,555,126	121,194,108	30,344,593
1797		SO		6,942,712	1,904,071	6,942,712	1,904,071
1798		SG		24,705,632	6,641,901	24,705,632	6,641,901
1799		CN		-	-	-	-
1800		SG		667,672	179,498	667,672	179,498
1801		SE		327,360	86,224	327,360	86,224
1802		SG		70,616	18,984	70,616	18,984
1803		SG		-	-	-	-
1804		SG		44,655	12,005	44,655	12,005
1805			B8	154,163,287	39,397,809	153,952,754	39,187,276
1806							
1807	393	Stores Equipment					
1808		S		10,705,594	3,157,311	10,546,743	2,998,461
1809		SG		-	-	-	-
1810		SG		-	-	-	-
1811		SO		242,940	66,627	242,940	66,627
1812		SG		6,911,513	1,858,102	6,911,513	1,858,102
1813		SG		53,971	14,510	53,971	14,510
1814			B8	17,914,017	5,096,550	17,755,167	4,937,700
1815							
1816	394	Tools, Shop & Garage Equipment					
1817		S		38,782,731	10,911,877	38,782,731	10,911,877
1818		SG		23,979	6,446	23,979	6,446
1819		SG		22,944,395	6,168,407	22,944,395	6,168,407
1820		SO		1,802,346	494,302	1,802,346	494,302
1821		SE		125,691	33,106	125,691	33,106
1822		SG		-	-	-	-
1823		SG		-	-	-	-
1824		SG		89,913	24,172	89,913	24,172
1825			B8	63,769,055	17,638,311	63,769,055	17,638,311
1826							
1827	395	Laboratory Equipment					
1828		S		28,155,412	10,593,738	27,882,938	10,321,264
1829		SG		-	-	-	-
1830		SG		-	-	-	-
1831		SO		5,070,769	1,390,682	5,070,769	1,390,682
1832		SE		1,326,848	349,480	1,326,848	349,480
1833		SG		7,511,378	2,019,371	7,422,750	1,995,544
1834		SG		-	-	-	-
1835		SG		14,022	3,770	14,022	3,770
1836			B8	42,078,428	14,357,041	41,717,326	14,060,740
1837							
1838	396	Power Operated Equipment					
1839		S		183,513,742	52,727,762	183,451,936	52,665,956
1840		SG		262,000	70,436	262,000	70,436
1841		SG		47,251,389	12,703,138	47,251,389	12,703,138
1842		SO		4,663,667	1,279,032	4,663,667	1,279,032
1843		SG		739,649	198,848	739,649	198,848
1844		SE		236,686	62,341	236,686	62,341
1845		SG		-	-	-	-
1846		SG		-	-	-	-
1847			B8	236,667,133	67,041,558	236,605,326	66,979,751
1848	397	Communication Equipment					
1849		S		205,678,174	64,283,709	305,897,824	124,669,936
1850		SG		-	-	-	-
1851		SG		139,259	37,439	139,259	37,439
1852		SO		95,836,464	26,283,597	161,444,092	44,276,794
1853		CN		3,458,622	1,061,988	1,533,847	470,976
1854		SG		206,696,110	55,568,507	195,826,707	52,646,359
1855		SE		361,776	95,289	161,042	42,417
1856		SG		-	-	-	-
1857		SG		16,633	4,472	16,633	4,472
1858			B8	512,187,037	147,335,000	665,019,403	222,148,393
1859							
1860	398	Misc. Equipment					
1861		S		3,742,268	1,374,243	3,742,268	1,374,243
1862		SG		-	-	-	-
1863		SG		-	-	-	-
1864		CN		70,861	21,758	70,861	21,758
1865		SO		1,574,970	431,943	1,574,970	431,943
1866		SE		3,966	1,045	3,966	1,045
1867		SG		3,113,773	837,112	3,113,773	837,112
1868		SG		-	-	-	-
1869			B8	8,505,838	2,666,100	8,505,838	2,666,100



2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC				TOTAL	OREGON	TOTAL	OREGON
ACCT	DESCRIP	FACTOR	Ref				
1870							
1871	399	Coal Mine					
1872		SE		1,822,901	480,136	44,290,377	11,665,695
1873	MP	SE		-	-	-	-
1874			B8	1,822,901	480,136	44,290,377	11,665,695
1875							
1876	399L	WIDCO Capital Lease					
1877		SE		-	-	-	-
1878				-	-	-	-
1879							
1880		Remove Capital Leases		-	-	-	-
1881				-	-	-	-
1882							
1883	1011390	General Capital Leases					
1884		S		691,142	691,142	691,142	691,142
1885		SG		8,058,124	2,166,359	8,058,124	2,166,359
1886		SO		-	-	-	-
1887			B9	8,749,266	2,857,500	8,749,266	2,857,500
1888							
1889		Remove Capital Leases		(8,749,266)	(2,857,500)	(8,749,266)	(2,857,500)
1890				-	-	-	-
1891							
1892	1011346	General Gas Line Capital Leases					
1893		SG		-	-	-	-
1894			B9	-	-	-	-
1895							
1896		Remove Capital Leases		-	-	-	-
1897				-	-	-	-
1898							
1899	GP	Unclassified Gen Plant - Acct 300					
1900		S		-	-	-	-
1901		SO		65,411,605	17,939,437	65,411,605	17,939,437
1902		CN		-	-	-	-
1903		SG		-	-	-	-
1904		SG		-	-	-	-
1905		SG		-	-	-	-
1906			B8	65,411,605	17,939,437	65,411,605	17,939,437
1907							
1908	399G	Unclassified Gen Plant - Acct 300					
1909		S		-	-	-	-
1910		SO		-	-	-	-
1911		SG		-	-	-	-
1912		SG		-	-	-	-
1913		SG		-	-	-	-
1914			B8	-	-	-	-
1915							
1916		<b>Total General Plant</b>	<b>B8</b>	<b>1,507,569,947</b>	<b>428,314,471</b>	<b>1,702,077,498</b>	<b>513,585,933</b>
1917							
1918		Summary of General Plant by Factor					
1919		S		767,120,788	227,112,993	866,636,774	286,795,556
1920		DGP		-	-	-	-
1921		DGU		-	-	-	-
1922		SG		345,915,622	92,996,499	334,957,591	90,050,525
1923		SO		382,363,821	104,865,059	447,971,449	122,858,256
1924		SE		5,172,762	1,362,460	47,439,505	12,495,148
1925		CN		15,746,220	4,834,960	13,821,444	4,243,948
1926		DEU		-	-	-	-
1927		SSGCT		-	-	-	-
1928		SSGCH		-	-	-	-
1929		Less Capital Leases		(8,749,266)	(2,857,500)	(8,749,266)	(2,857,500)
1930		Total General Plant by Factor		1,507,569,947	428,314,471	1,702,077,498	513,585,933
1931	301	Organization					
1932		S		-	-	-	-
1933		SO		-	-	-	-
1934		SG		-	-	-	-
1935			B8	-	-	-	-
1936	302	Franchise & Consent					
1937		S		1,000,000	-	1,000,000	-
1938		SG		13,121,054	3,527,485	16,248,726	4,368,333
1939		SG		103,455,075	27,813,025	103,371,094	27,790,447
1940		SG		10,024,217	2,694,926	9,755,649	2,622,724
1941		SG		-	-	-	-
1942		SG		477,596	128,398	477,596	128,398
1943			B8	128,077,942	34,163,834	130,853,065	34,909,902

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC							
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
1944							
1945	303	Miscellaneous Intangible Plant					
1946		S		23,339,968	4,613,651	23,279,307	4,606,407
1947		SG		194,784,035	52,366,046	194,784,035	52,366,046
1948		SO		489,268,951	134,184,289	696,998,520	191,155,091
1949		SE		9,106	2,398	4,710	1,241
1950		CN		231,939,839	71,218,359	229,473,811	70,461,152
1951		SG		-	-	-	-
1952		SG		-	-	-	-
1953			B8	<u>939,341,899</u>	<u>262,384,743</u>	<u>1,144,540,383</u>	<u>318,589,936</u>
1954	303	Less Non-Regulated Plant					
1955		S		-	-	-	-
1956				<u>939,341,899</u>	<u>262,384,743</u>	<u>1,144,540,383</u>	<u>318,589,936</u>
1957	IP	Unclassified Intangible Plant - Acct 300					
1958		S		-	-	-	-
1959		SG		-	-	-	-
1960		SG		-	-	-	-
1961		SO		-	-	-	-
1962				-	-	-	-
1963							
1964	<b>Total Intangible Plant</b>		<b>B8</b>	<b><u>1,067,419,842</u></b>	<b><u>296,548,577</u></b>	<b><u>1,275,393,448</u></b>	<b><u>353,499,838</u></b>
1965							
1966		Summary of Intangible Plant by Factor					
1967		S		24,339,968	4,613,651	24,279,307	4,606,407
1968		DGP		-	-	-	-
1969		DGU		-	-	-	-
1970		SG		321,861,977	86,529,880	324,637,101	87,275,948
1971		SO		489,268,951	134,184,289	696,998,520	191,155,091
1972		CN		231,939,839	71,218,359	229,473,811	70,461,152
1973		SSGCT		-	-	-	-
1974		SSGCH		-	-	-	-
1975		SE		9,106	2,398	4,710	1,241
1976	<b>Total Intangible Plant by Factor</b>			<b><u>1,067,419,842</u></b>	<b><u>296,548,577</u></b>	<b><u>1,275,393,448</u></b>	<b><u>353,499,838</u></b>
1977		Summary of Unclassified Plant (Account 106)					
1978		DP		91,005,899	24,538,568	91,005,899	24,538,568
1979		DS0		-	-	-	-
1980		GP		65,411,605	17,939,437	65,411,605	17,939,437
1981		HP		-	-	-	-
1982		NP		-	-	-	-
1983		OP		-	-	-	-
1984		TP		124,433,526	33,452,905	124,433,526	33,452,905
1985		TS0		-	-	-	-
1986		IP		-	-	-	-
1987		MP		-	-	-	-
1988		SP		17,789,039	4,782,433	17,789,039	4,782,433
1989	<b>Total Unclassified Plant by Factor</b>			<b><u>298,640,069</u></b>	<b><u>80,713,343</u></b>	<b><u>298,640,069</u></b>	<b><u>80,713,343</u></b>
1990							
1991	<b>Total Electric Plant In Service</b>		<b>B8</b>	<b><u>32,886,279,146</u></b>	<b><u>9,145,444,083</u></b>	<b><u>38,015,063,522</u></b>	<b><u>10,425,808,241</u></b>
1992		Summary of Electric Plant by Factor					
1993		S		9,471,263,022	2,836,864,713	10,439,935,437	2,997,736,374
1994		SE		5,181,868	1,364,858	47,444,215	12,496,388
1995		DGU		-	-	-	-
1996		DGP		-	-	-	-
1997		SG		22,299,264,691	5,994,969,344	26,148,167,911	7,029,714,532
1998		SO		871,632,772	239,049,348	1,144,969,969	314,013,347
1999		CN		247,686,058	76,053,319	243,295,255	74,705,100
2000		DEU		-	-	-	-
2001		SSGCH		-	-	-	-
2002		SSGCT		-	-	-	-
2003		Less Capital Leases		(8,749,266)	(2,857,500)	(8,749,266)	(2,857,500)
2004				<u>32,886,279,146</u>	<u>9,145,444,083</u>	<u>38,015,063,522</u>	<u>10,425,808,241</u>
2005	105	Plant Held For Future Use					
2006		S		12,062,430	6,893,577	-	-
2007		SG		-	-	-	-
2008		SG		1,517,970	408,094	1,517,970	408,094
2009		SG		-	-	-	-
2010		SE		-	-	-	-
2011		SG		594,174	159,739	(1,517,970)	(408,094)
2012							
2013							
2014	<b>Total Plant Held For Future Use</b>		<b>B10</b>	<b><u>14,174,575</u></b>	<b><u>7,461,409</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
2015							
2016	114	Electric Plant Acquisition Adjustments					
2017		S		11,763,784	-	11,763,784	-
2018		SG		144,704,699	38,902,639	144,704,699	38,902,639
2019		SG		-	-	-	-
2020	<b>Total Electric Plant Acquisition Adjustment</b>		<b>B15</b>	<b><u>156,468,483</u></b>	<b><u>38,902,639</u></b>	<b><u>156,468,483</u></b>	<b><u>38,902,639</u></b>

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
2021							
2022	115	Accum Provision for Asset Acquisition Adjustments					
2023		S		(2,500,812)	-	(2,500,812)	-
2024		SG		(142,013,501)	(38,179,133)	(142,088,852)	(38,199,390)
2025		SG		-	-	-	-
2026			B15	<u>(144,514,313)</u>	<u>(38,179,133)</u>	<u>(144,589,665)</u>	<u>(38,199,390)</u>
2027							
2028	128	Pensions					
2029		SO		104,951,393	28,783,408	-	-
2030	<b>Total Pensions</b>		<b>B15</b>	<b><u>104,951,393</u></b>	<b><u>28,783,408</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
2031							
2032	124	Weatherization					
2033		S		516,505	-	516,505	-
2034		SO		-	-	-	-
2035			B16	<u>516,505</u>	<u>-</u>	<u>516,505</u>	<u>-</u>
2036							
2037	182W	Weatherization					
2038		S		224,013,752	-	224,013,752	-
2039		SG		-	-	-	-
2040		SGCT		-	-	-	-
2041		SO		-	-	-	-
2042			B16	<u>224,013,752</u>	<u>-</u>	<u>224,013,752</u>	<u>-</u>
2043							
2044	186W	Weatherization					
2045		S		-	-	-	-
2046		CN		-	-	-	-
2047		CNP		-	-	-	-
2048		SG		-	-	-	-
2049		SO		-	-	-	-
2050			B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2051	<b>Total Weatherization</b>		<b>B16</b>	<b><u>224,530,257</u></b>	<b><u>-</u></b>	<b><u>224,530,257</u></b>	<b><u>-</u></b>
2052							
2053							
2054	151	Fuel Stock					
2055		DEU		-	-	-	-
2056		SE		142,169,743	37,446,258	145,444,254	38,308,735
2057		SE		-	-	-	-
2058		SE		-	-	-	-
2059			B13	<u>142,169,743</u>	<u>37,446,258</u>	<u>145,444,254</u>	<u>38,308,735</u>
2060							
2061	152	Fuel Stock - Undistributed					
2062		SE		-	-	-	-
2063				-	-	-	-
2064							
2065	25316	UAMPS Working Capital Deposit					
2066		SE		(1,762,000)	(464,095)	240,231	63,275
2067			B13	<u>(1,762,000)</u>	<u>(464,095)</u>	<u>240,231</u>	<u>63,275</u>
2068							
2069	25317	DG&T Working Capital Deposit					
2070		SE		(2,802,703)	(738,207)	(4,189,441)	(1,103,462)
2071			B13	<u>(2,802,703)</u>	<u>(738,207)</u>	<u>(4,189,441)</u>	<u>(1,103,462)</u>
2072							
2073	25319	Provo Working Capital Deposit					
2074		SE		-	-	-	-
2075				-	-	-	-
2076							
2077	<b>Total Fuel Stock</b>		<b>B13</b>	<b><u>137,605,040</u></b>	<b><u>36,243,955</u></b>	<b><u>141,495,044</u></b>	<b><u>37,268,548</u></b>
2078	154	Materials and Supplies					
2079		S		250,693,096	92,111,560	250,693,096	92,111,560
2080		SG		(126,807)	(34,091)	(126,807)	(34,091)
2081		SE		-	-	-	-
2082		SO		(824,409)	(226,098)	(824,409)	(226,098)
2083		SG		134,063,446	36,041,827	134,063,446	36,041,827
2084		SG		33,938	9,124	33,938	9,124
2085		SNPD		(1,319,331)	(329,812)	(1,319,331)	(329,812)
2086		SG		-	-	-	-
2087		SG		-	-	-	-
2088		SG		-	-	-	-
2089		SG		-	-	-	-
2090		SG		8,640,607	2,322,954	8,640,607	2,322,954
2091		SG		-	-	-	-
2092			B13	<u>391,160,539</u>	<u>129,895,465</u>	<u>391,160,539</u>	<u>129,895,465</u>
2093							
2094	158	WA GHG Allocation Inventory					
2095		S		16,242,900	-	16,242,900	-
2096				-	-	-	-
2097			B13	<u>16,242,900</u>	<u>-</u>	<u>16,242,900</u>	<u>-</u>

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC				TOTAL	OREGON	TOTAL	OREGON
ACCT	DESCRIP	FACTOR	Ref				
2098							
2099	25318	Provo Working Capital Deposit					
2100		SG		(273,000)	(73,394)	(273,000)	(73,394)
2101							
2102			B13	(273,000)	(73,394)	(273,000)	(73,394)
2103							
2104		<b>Total Materials and Supplies</b>	<b>B13</b>	<b>407,130,439</b>	<b>129,822,071</b>	<b>407,130,439</b>	<b>129,822,071</b>
2105							
2106	165	Prepayments					
2107		S		51,220,696	4,549,813	51,220,696	4,549,813
2108		GPS		197,660	54,209	197,660	54,209
2109		SG		6,134,385	1,649,178	6,134,385	1,649,178
2110		SE		587,701	154,795	587,701	154,795
2111		SO		38,031,038	10,430,189	38,031,038	10,430,189
2112		<b>Total Prepayments</b>	<b>B15</b>	<b>96,171,480</b>	<b>16,838,184</b>	<b>96,171,480</b>	<b>16,838,184</b>
2113							
2114	182M	Misc Regulatory Assets					
2115		S		957,717,305	236,341	952,590,630	75,123
2116		SG		11,149,670	2,997,495	-	-
2117		SGCT		-	-	-	-
2118		SG-P		-	-	-	-
2119		SE		190,387,608	50,146,418	128,271,840	33,785,672
2120		SG		-	-	-	-
2121		SO		318,139,567	87,251,258	85,397,886	23,420,768
2122			B16	1,477,394,149	140,631,513	1,166,260,355	57,281,563
2123							
2124	186M	Misc Deferred Debits					
2125		S		3,427,151	-	3,427,151	-
2126		SG		-	-	-	-
2127		SG		-	-	-	-
2128		SG		155,505,931	41,806,459	165,821,117	44,579,610
2129		SO		-	-	-	-
2130		SE		306,510	80,732	306,510	80,732
2131		SG		-	-	-	-
2132		EXCTAX		-	-	-	-
2133		<b>Total Misc. Deferred Debits</b>	<b>B11</b>	<b>159,239,593</b>	<b>41,887,191</b>	<b>169,554,778</b>	<b>44,660,342</b>
2134							
2135		Working Capital					
2136	CWC	Cash Working Capital					
2137		S		85,383,086	34,740,058	83,534,345	36,025,180
2138		SO		-	-	-	-
2139		SE		-	-	-	-
2140			B14	85,383,086	34,740,058	83,534,345	36,025,180
2141							
2142	OWC	Other Work. Cap.					
2143	131	Cash	SNP	-	-	-	-
2144	135	Working Funds	SG	-	-	-	-
2145	141	Notes Receivable	SO	-	-	-	-
2146	143	Other A/R	SO	67,575,159	18,532,802	67,575,159	18,532,802
2147	232	A/P	S	(24,331)	-	(24,331)	-
2148	232	A/P	SO	(6,461,727)	(1,772,159)	(6,461,727)	(1,772,159)
2149	232	A/P	SE	(2,815,901)	(741,683)	(2,815,901)	(741,683)
2150	232	A/P	SG	(4,621,875)	(1,242,552)	(4,621,875)	(1,242,552)
2151	2533	Other Misc. Df. Crd.	S	-	-	-	-
2152	2533	Other Misc. Df. Crd.	SE	(10,815,889)	(2,848,810)	(11,135,301)	(2,932,940)
2153	230	Asset Retir. Oblig.	SG	-	-	-	-
2154	230	Asset Retir. Oblig.	S	(2,022,628)	-	(2,022,628)	-
2155	254	Decom. Reg Liability	SG	-	-	-	-
2156	254	Reclam. Reg Liability	SE	-	-	-	-
2157	2533	Cholla Reclamation	SE	-	-	-	-
2158			B14	40,812,809	11,927,598	40,493,397	11,843,468
2159							
2160		<b>Total Working Capital</b>	<b>B14</b>	<b>126,195,894</b>	<b>46,667,656</b>	<b>124,027,742</b>	<b>47,868,648</b>
2161		Miscellaneous Rate Base					
2162	18221	Unrec Plant & Reg Study Costs					
2163		S		-	-	-	-
2164							
2165							
2166							
2167	18222	Nuclear Plant - Trojan					
2168		S		-	-	-	-
2169		TROJP		-	-	-	-
2170		TROJD		-	-	-	-
2171			B16	-	-	-	-

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
2172							
2173							
2174							
2175	1869	Misc Deferred Debits-Trojan					
2176		S		-	-	-	-
2177		SG		-	-	-	-
2178				-	-	-	-
2179							
2180		<b>Total Miscellaneous Rate Base</b>	<b>B15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2181							
2182		<b>Total Rate Base Additions</b>		<b>2,759,346,990</b>	<b>449,058,893</b>	<b>2,341,048,913</b>	<b>334,442,604</b>
2183	235	Customer Service Deposits					
2184		S		-	-	-	-
2185		CN		-	-	-	-
2186		<b>Total Customer Service Deposits</b>	<b>B15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2187							
2188	2281	Prop Ins	S	(967,647)	31,639,210	(967,647)	31,639,210
2189	2282	Inj & Dam	SO	(526,198,873)	(144,312,492)	-	-
2190	2283	Pen & Ben	SO	(1,252,613)	(343,535)	(1,252,613)	(343,535)
2191	2282	Prov for Injuries & D:	S	(4,316,923)	(4,316,923)	5,479,612	5,479,612
2192	2281	Prop Ins	SO	(10,000,000)	(2,742,547)	-	-
2193	25335	Reg Liabilities	SE	(115,119,099)	(30,321,356)	(115,119,099)	(30,321,356)
2194			<b>B15</b>	<b>(657,855,155)</b>	<b>(150,397,643)</b>	<b>(111,859,747)</b>	<b>6,453,930</b>
2195							
2196	22841	Accum Misc. Operating Provisions					
2197		S		-	-	-	-
2198		SG		(234,889)	(63,148)	(234,889)	(63,148)
2199			<b>B15</b>	<b>(234,889)</b>	<b>(63,148)</b>	<b>(234,889)</b>	<b>(63,148)</b>
2200							
2201	254105	ARO	S	-	-	-	-
2202	230	ARO	TROJD	(6,946,250)	(1,860,674)	(6,946,250)	(1,860,674)
2203	254	Reg Liabilities	SO	(33,831,393)	(9,278,417)	(33,831,393)	(9,278,417)
2204	254		S	(1,517,888,367)	(359,427,149)	(1,497,074,689)	(338,613,472)
2205			<b>B15</b>	<b>(1,558,666,010)</b>	<b>(370,566,240)</b>	<b>(1,537,852,333)</b>	<b>(349,752,563)</b>
2206							
2207	252	Customer Advances for Construction					
2208		S		(31,225,486)	(30,377,839)	(39,124,188)	(5,177,396)
2209		SE		-	-	-	-
2210		SG		(162,194,505)	(43,604,625)	(154,295,803)	(41,481,126)
2211		SO		-	-	-	-
2212		CN		-	-	-	-
2213		<b>Total Customer Advances for Construction</b>	<b>B20</b>	<b>(193,419,991)</b>	<b>(73,982,464)</b>	<b>(193,419,991)</b>	<b>(46,658,522)</b>
2214							
2215	25398	SO2 Emissions					
2216		SE		-	-	-	-
2217				-	-	-	-
2218							
2219	25399	Other Deferred Credits					
2220		S		(75,556,188)	(331,064)	(75,556,188)	(331,064)
2221		SO		(12,178,111)	(3,339,904)	(12,178,111)	(3,339,904)
2222		SG		(304,720,623)	(81,921,571)	(304,720,623)	(81,921,571)
2223		SE		(15,783,288)	(4,157,179)	(15,783,288)	(4,157,179)
2224			<b>B15</b>	<b>(408,238,211)</b>	<b>(89,749,718)</b>	<b>(408,238,211)</b>	<b>(89,749,718)</b>
2225							
2226	190	Accumulated Deferred Income Taxes					
2227		S		378,209,035	89,316,945	376,238,926	80,908,155
2228		CN		-	-	-	-
2229		SO		203,180,962	55,723,325	46,622,158	12,786,344
2230		DGP		-	-	-	-
2231		IBT		-	-	-	-
2232		SG		-	-	-	-
2233		SG		-	-	-	-
2234		BADDEBT		6,204,844	2,416,080	6,374,315	2,482,069
2235		TROJD		1,177,177	315,327	1,151,728	308,510
2236		SG		1,904,417	511,987	1,608,485	432,428
2237		SE		32,356,562	8,522,433	4,247,960	1,118,875
2238		SNP		-	-	-	-
2239		SNPD		549,138	137,276	2,308,230	577,021
2240		SG		-	-	-	-
2241			<b>B19</b>	<b>623,582,135</b>	<b>156,943,372</b>	<b>438,551,802</b>	<b>98,613,403</b>
2242							
2243	281	Accumulated Deferred Income Taxes					
2244		S		-	-	-	-
2245		SG		(128,320,334)	(34,497,840)	(0)	(0)
2246		SG		-	-	-	-
2247			<b>B19</b>	<b>(128,320,334)</b>	<b>(34,497,840)</b>	<b>(0)</b>	<b>(0)</b>

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC				TOTAL	OREGON	TOTAL	OREGON
ACCT	DESCRIP	FACTOR	Ref				
2248							
2249	282	Accumulated Deferred Income Taxes					
2250		S		54,870,428	13,614,613	(481,889,357)	(67,722,863)
2251		DITBAL		(3,020,857,941)	(753,720,323)	(383,920)	(95,790)
2252		SNP		(249,251)	(65,144)	(249,251)	(65,144)
2253		SO		1,450	398	(167,418,741)	(45,915,370)
2254		GPS		-	-	-	-
2255		CIAC		-	-	-	-
2256		SNPD		-	-	-	-
2257		SCHMDEXP		-	-	-	-
2258		TAXDEPR		-	-	-	-
2259		SG		-	-	-	-
2260		IBT		-	-	-	-
2261		SG		-	-	-	-
2262		CN		-	-	(21,827)	(6,702)
2263		SE		(1,612,025)	(424,593)	(1,242,990)	(327,393)
2264		SG		-	-	(2,482,770,307)	(667,471,869)
2265			B19	(2,967,847,339)	(740,595,049)	(3,133,976,393)	(781,605,130)
2266							
2267	283	Accumulated Deferred Income Taxes					
2268		S		(281,809,078)	(8,730,572)	(291,231,674)	(8,897,652)
2269		SG		(3,309,478)	(889,725)	(1,536,694)	(413,127)
2270		SE		(35,177,917)	(9,265,553)	(613,153)	(161,499)
2271		SO		(125,140,421)	(34,320,343)	(30,805,535)	(8,448,561)
2272		GPS		(9,185,124)	(2,519,063)	(9,178,803)	(2,517,329)
2273		SNP		(538,350)	(140,703)	(530,040)	(138,531)
2274		TROJD		-	-	-	-
2275		SG		-	-	-	-
2276		SG		-	-	-	-
2277		SG		-	-	-	-
2278			B19	(455,160,369)	(55,865,960)	(333,895,898)	(20,576,699)
2279							
2280		<b>Total Accum Deferred Income Tax</b>	<b>B19</b>	<b>(2,927,745,908)</b>	<b>(674,015,477)</b>	<b>(3,029,320,490)</b>	<b>(703,568,427)</b>
2281	255	Accumulated Investment Tax Credit					
2282		S		(2,091,094)	-	(1,922,284)	-
2283		ITC84		-	-	-	-
2284		ITC85		-	-	-	-
2285		ITC86		-	-	-	-
2286		ITC88		-	-	-	-
2287		ITC89		-	-	-	-
2288		ITC90		-	-	-	-
2289		SG		(169,745)	(45,635)	(152,202)	(40,918)
2290		<b>Total Accumulated ITC</b>	<b>B19</b>	<b>(2,260,839)</b>	<b>(45,635)</b>	<b>(2,074,486)</b>	<b>(40,918)</b>
2291							
2292		<b>Total Rate Base Deductions</b>		<b>(5,748,421,002)</b>	<b>(1,358,820,325)</b>	<b>(5,283,000,146)</b>	<b>(1,183,379,365)</b>
2293							
2294							
2295							
2296	108SP	Steam Prod Plant Accumulated Depr					
2297		S		(65,845,207)	-	(65,845,207)	-
2298		SG		(824,873,009)	(221,760,155)	(824,873,009)	(221,760,155)
2299		SG		(769,219,505)	(206,798,180)	(769,219,505)	(206,798,180)
2300		SG		(2,339,730,354)	(629,016,783)	(3,997,300,692)	(1,074,640,597)
2301		SG		-	-	-	-
2302		SG		-	-	-	-
2303			B17	(3,999,668,075)	(1,057,575,119)	(5,657,238,413)	(1,503,198,932)
2304							
2305	108NP	Nuclear Prod Plant Accumulated Depr					
2306		SG		-	-	-	-
2307		SG		-	-	-	-
2308		SG		-	-	-	-
2309			B17	-	-	-	-
2310							
2311							
2312	108HP	Hydraulic Prod Plant Accum Depr					
2313		S		-	-	-	-
2314		SG		(145,923,755)	(39,230,371)	(145,923,755)	(39,230,371)
2315		SG		(32,553,755)	(8,751,803)	(32,553,755)	(8,751,803)
2316		SG		(199,044,187)	(53,511,352)	(222,822,330)	(59,903,905)
2317		SG		(76,852,964)	(20,661,272)	(87,837,794)	(23,614,451)
2318		SG		-	-	(6,619,615)	(1,779,628)
2319			B17	(454,374,661)	(122,154,798)	(495,757,249)	(133,280,158)
2320							
2321	108OP	Other Production Plant - Accum Depr					
2322		S		(44,745)	(310)	(173,198,503)	(173,154,068)
2323		SG		-	-	-	-
2324		SG		117,259,199	31,524,147	(91,457,351)	(24,587,538)
2325		SG		(568,854,645)	(152,931,776)	(641,654,082)	(172,503,291)
2326		SG		(50,136,554)	(13,478,790)	(50,136,554)	(13,478,790)
2327			B17	(501,776,746)	(134,886,729)	(956,446,490)	(383,723,687)
2328							

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
2329	108EP	Experimental Plant - Accum Depr					
2330		SG		-	-	-	-
2331		SG		-	-	-	-
2332				-	-	-	-
2333							
2334	<b>Total Production Plant Accum Depreciation</b>		<b>B17</b>	<b>(4,955,819,482)</b>	<b>(1,314,616,645)</b>	<b>(7,109,442,153)</b>	<b>(2,020,202,776)</b>
2335							
2336	Summary of Prod Plant Depreciation by Factor						
2337		S		(65,889,953)	(310)	(239,043,711)	(173,154,068)
2338		DGP		-	-	-	-
2339		DGU		-	-	-	-
2340		SG		(4,889,929,529)	(1,314,616,335)	(6,870,398,442)	(1,847,048,708)
2341		SSGCH		-	-	-	-
2342		SSGCT		-	-	-	-
2343	Total of Prod Plant Depreciation by Factor			(4,955,819,482)	(1,314,616,645)	(7,109,442,153)	(2,020,202,776)
2344							
2345							
2346	108TP	Transmission Plant Accumulated Depr					
2347		SG		(349,536,968)	(93,970,067)	(349,536,968)	(93,970,067)
2348		SG		(420,976,303)	(113,175,930)	(420,976,303)	(113,175,930)
2349		SG		(1,424,968,812)	(383,090,854)	(1,654,652,610)	(444,839,407)
2350	<b>Total Trans Plant Accum Depreciation</b>		<b>B17</b>	<b>(2,195,482,082)</b>	<b>(590,236,851)</b>	<b>(2,425,165,880)</b>	<b>(651,985,404)</b>
2351	108360	Land and Land Rights					
2352		S		(10,428,264)	(2,501,052)	(12,267,420)	(2,858,488)
2353			B17	(10,428,264)	(2,501,052)	(12,267,420)	(2,858,488)
2354							
2355	108361	Structures and Improvements					
2356		S		(36,908,591)	(9,863,390)	(40,436,632)	(10,548,995)
2357			B17	(36,908,591)	(9,863,390)	(40,436,632)	(10,548,995)
2358							
2359	108362	Station Equipment					
2360		S		(379,219,430)	(106,831,385)	(408,819,501)	(112,577,498)
2361			B17	(379,219,430)	(106,831,385)	(408,819,501)	(112,577,498)
2362							
2363	108363	Storage Battery Equipment					
2364		S		-	-	-	-
2365			B17	-	-	-	-
2366							
2367	108364	Poles, Towers & Fixtures					
2368		S		(718,134,437)	(269,538,865)	(754,546,320)	(276,584,933)
2369			B17	(718,134,437)	(269,538,865)	(754,546,320)	(276,584,933)
2370							
2371	108365	Overhead Conductors					
2372		S		(364,755,336)	(143,460,816)	(387,395,342)	(147,706,066)
2373			B17	(364,755,336)	(143,460,816)	(387,395,342)	(147,706,066)
2374							
2375	108366	Underground Conduit					
2376		S		(191,409,398)	(51,732,079)	(203,001,054)	(53,984,823)
2377			B17	(191,409,398)	(51,732,079)	(203,001,054)	(53,984,823)
2378							
2379	108367	Underground Conductors					
2380		S		(406,334,486)	(102,482,947)	(432,737,093)	(107,614,232)
2381			B17	(406,334,486)	(102,482,947)	(432,737,093)	(107,614,232)
2382							
2383	108368	Line Transformers					
2384		S		(636,665,915)	(262,971,898)	(675,209,628)	(270,462,078)
2385			B17	(636,665,915)	(262,971,898)	(675,209,628)	(270,462,078)
2386							
2387	108369	Services					
2388		S		(395,631,698)	(156,860,755)	(420,220,316)	(161,639,339)
2389			B17	(395,631,698)	(156,860,755)	(420,220,316)	(161,639,339)
2390							
2391	108370	Meters					
2392		S		(112,190,330)	(32,684,776)	(119,165,119)	(34,040,310)
2393			B17	(112,190,330)	(32,684,776)	(119,165,119)	(34,040,310)
2394							
2395							
2396							
2397	108371	Installations on Customers' Premises					
2398		S		(7,248,581)	(2,123,577)	(7,459,419)	(2,164,552)
2399			B17	(7,248,581)	(2,123,577)	(7,459,419)	(2,164,552)
2400							
2401	108372	Leased Property					
2402		S		-	-	-	-
2403			B17	-	-	-	-
2404							
2405	108373	Street Lights					
2406		S		(33,584,203)	(12,324,304)	(35,085,741)	(12,616,113)
2407			B17	(33,584,203)	(12,324,304)	(35,085,741)	(12,616,113)

2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
2408							
2409	108D00	Unclassified Dist Plant - Acct 300					
2410		S		-	-	-	-
2411			B17	-	-	-	-
2412							
2413	108DS	Unclassified Dist Sub Plant - Acct 300					
2414		S		-	-	-	-
2415			B17	-	-	-	-
2416							
2417	108DP	Unclassified Dist Sub Plant - Acct 300					
2418		S		2,140,729	685,999	2,140,729	685,999
2419			B17	2,140,729	685,999	2,140,729	685,999
2420							
2421							
2422	<b>Total Distribution Plant Accum Depreciation</b>		<b>B17</b>	<b>(3,290,369,938)</b>	<b>(1,152,689,844)</b>	<b>(3,494,202,854)</b>	<b>(1,192,111,426)</b>
2423							
2424	Summary of Distribution Plant Depr by Factor						
2425		S		(3,290,369,938)	(1,152,689,844)	(3,494,202,854)	(1,192,111,426)
2426							
2427	Total Distribution Depreciation by Factor			(3,290,369,938)	(1,152,689,844)	(3,494,202,854)	(1,192,111,426)
2428	108GP	General Plant Accumulated Depr					
2429		S		(303,587,815)	(91,214,708)	(330,848,307)	(96,741,359)
2430		SG		(473,066)	(127,180)	(473,066)	(127,180)
2431		SG		(2,092,186)	(562,467)	(2,092,186)	(562,467)
2432		SG		(142,888,014)	(38,414,238)	(155,924,142)	(41,918,891)
2433		CN		(6,304,713)	(1,935,895)	(5,485,751)	(1,684,429)
2434		SO		(121,429,156)	(33,302,512)	(135,829,842)	(37,251,967)
2435		SE		(1,798,513)	(473,712)	(1,912,546)	(503,748)
2436		SG		(149,363)	(40,155)	(149,363)	(40,155)
2437		SG		-	-	-	-
2438			B17	(578,722,825)	(166,070,867)	(632,715,203)	(178,830,195)
2439							
2440							
2441	108MP	Mining Plant Accumulated Depr.					
2442		S		-	-	-	-
2443		SE		-	-	-	-
2444			B17	-	-	-	-
2445	108MP	Less Centralia Situs Depreciation					
2446		S		-	-	-	-
2447			B17	-	-	-	-
2448							
2449	1081390	Accum Depr - Capital Lease					
2450		SO		-	-	-	-
2451			B17	-	-	-	-
2452							
2453		Remove Capital Leases		-	-	-	-
2454			B17	-	-	-	-
2455							
2456	1081399	Accum Depr - Capital Lease					
2457		S		-	-	-	-
2458		SE		-	-	-	-
2459			B17	-	-	-	-
2460							
2461		Remove Capital Leases		-	-	-	-
2462			B17	-	-	-	-
2463							
2464							
2465	<b>Total General Plant Accum Depreciation</b>		<b>B17</b>	<b>(578,722,825)</b>	<b>(166,070,867)</b>	<b>(632,715,203)</b>	<b>(178,830,195)</b>
2466							
2467							
2468							
2469	Summary of General Depreciation by Factor						
2470		S		(303,587,815)	(91,214,708)	(330,848,307)	(96,741,359)
2471		DGP		-	-	-	-
2472		DGU		-	-	-	-
2473		SE		(1,798,513)	(473,712)	(1,912,546)	(503,748)
2474		SO		(121,429,156)	(33,302,512)	(135,829,842)	(37,251,967)
2475		CN		(6,304,713)	(1,935,895)	(5,485,751)	(1,684,429)
2476		SG		(145,602,629)	(39,144,039)	(158,638,757)	(42,648,693)
2477		DEU		-	-	-	-
2478		SSGCT		-	-	-	-
2479		SSGCH		-	-	-	-
2480		Remove Capital Leases		-	-	-	-
2481	Total General Depreciation by Factor			(578,722,825)	(166,070,867)	(632,715,203)	(178,830,195)
2482							
2483							
2484	<b>Total Accum Depreciation - Plant In Service</b>		<b>B17</b>	<b>(11,020,394,328)</b>	<b>(3,223,614,207)</b>	<b>(13,661,526,090)</b>	<b>(4,043,129,802)</b>



2020 PROTOCOL				JUNE 2023		DECEMBER 2025	
Year End				UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OREGON	TOTAL	OREGON
2485	111OP	Accum Prov for Amort-Other					
2486		S		(92,148)	(92,148)	(198,109)	(198,109)
2487		SG		-	-	-	-
2488			B18	<u>(92,148)</u>	<u>(92,148)</u>	<u>(198,109)</u>	<u>(198,109)</u>
2489							
2490							
2491	111GP	Accum Prov for Amort-General					
2492		S		(12,628,554)	(5,064,283)	(13,259,862)	(5,273,651)
2493		CN		-	-	-	-
2494		SG		-	-	-	-
2495		SO		(1,442,803)	(395,695)	(1,504,848)	(412,712)
2496		SE		-	-	-	-
2497			B18	<u>(14,071,356)</u>	<u>(5,459,979)</u>	<u>(14,764,710)</u>	<u>(5,686,363)</u>
2498							
2499							
2500	111HP	Accum Prov for Amort-Hydro					
2501		SG		-	-	-	-
2502		SG		-	-	-	-
2503		SG		(3,764,748)	(1,012,121)	(4,235,565)	(1,138,696)
2504		SG		-	-	-	-
2505			B18	<u>(3,764,748)</u>	<u>(1,012,121)</u>	<u>(4,235,565)</u>	<u>(1,138,696)</u>
2506							
2507							
2508	111IP	Accum Prov for Amort-Intangible Plant					
2509		S		(1,666,939)	(149,822)	(1,871,328)	(159,409)
2510		SG		-	-	-	-
2511		SG		(421,999)	(113,451)	(421,999)	(113,451)
2512		SE		(5,540)	(1,459)	(2,923)	(770)
2513		SG		(108,800,207)	(29,250,019)	(116,718,993)	(31,378,917)
2514		SG		(45,827,311)	(12,320,286)	(49,765,034)	(13,378,910)
2515		SG		(6,403,898)	(1,721,634)	(6,610,880)	(1,777,279)
2516		CN		(185,912,323)	(57,085,366)	(206,894,836)	(63,528,158)
2517		SG		-	-	-	-
2518		SG		-	-	-	-
2519		SO		(364,651,322)	(100,007,324)	(421,136,121)	(115,498,543)
2520			B18	<u>(713,689,539)</u>	<u>(200,649,360)</u>	<u>(803,422,114)</u>	<u>(225,835,437)</u>
2521	111IP	Less Non-Regulated Plant					
2522		OTH		-	-	-	-
2523				<u>(713,689,539)</u>	<u>(200,649,360)</u>	<u>(803,422,114)</u>	<u>(225,835,437)</u>
2524							
2525	111390	Accum Amtr - Capital Lease					
2526		S		-	-	-	-
2527		SG		-	-	-	-
2528		SO		-	-	-	-
2529			B9	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2530							
2531		Remove Capital Lease Amtr		-	-	-	-
2532							
2533		<b>Total Accum Provision for Amortization</b>	<b>B18</b>	<b><u>(731,617,791)</u></b>	<b><u>(207,213,607)</u></b>	<b><u>(822,620,498)</u></b>	<b><u>(232,858,605)</u></b>
2534							
2535							
2536							
2537							
2538		Summary of Amortization by Factor					
2539		S		(14,387,640)	(5,306,253)	(15,329,299)	(5,631,169)
2540		DGP		-	-	-	-
2541		DGU		-	-	-	-
2542		SE		(5,540)	(1,459)	(2,923)	(770)
2543		SO		(366,094,125)	(100,403,019)	(422,640,969)	(115,911,254)
2544		CN		(185,912,323)	(57,085,366)	(206,894,836)	(63,528,158)
2545		SSGCT		-	-	-	-
2546		SSGCH		-	-	-	-
2547		SG		(165,218,164)	(44,417,511)	(177,752,471)	(47,787,254)
2548		Less Capital Lease		-	-	-	-
2549		<b>Total Provision For Amortization by Factor</b>		<b><u>(731,617,791)</u></b>	<b><u>(207,213,607)</u></b>	<b><u>(822,620,498)</u></b>	<b><u>(232,858,605)</u></b>

Tab % RehWgW

**PacifiCorp**  
**Oregon General Rate Case – December 2025**  
**Revenue Adjustment Index**

The Company used actual revenue for the 12 months ended June 30, 2023 as the starting point for the calculation of pro forma revenue. Actual revenue was adjusted using the normalizing and pro forma adjustments below to calculate the revenue for the December 2025 test period.

- 3.1 Pro Forma Revenues
- 3.2 Confidential REC Revenue
- 3.3 Wheeling Revenue
- 3.4 Fly Ash Revenue

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Tab 3 Adjustment Summary**

	Total Adjustments	3.1 Pro Forma Revenues	3.2 REC Revenues_CONF	3.3 Wheeling Revenue	3.4 Fly Ash Revenue
1 Operating ReWenues:					
2 General Business ReWenues	280,144,493	280,144,493	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating ReWenues	1,710,577	-	(1,404,981)	4,508,033	(1,392,474)
6 Total Operating ReWenues	<u>281,855,070</u>	<u>280,144,493</u>	<u>(1,404,981)</u>	<u>4,508,033</u>	<u>(1,392,474)</u>
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer SerWice & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 AdministratiWe & General	-	-	-	-	-
19					
20 Total O&M Expenses	-	-	-	-	-
21					
22 Depreciation	-	-	-	-	-
23 Amortization	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-
25 Income Taxes - Federal	56,491,598	56,148,751	(281,597)	903,535	(279,091)
26 Income Taxes - State	12,793,783	12,716,138	(63,774)	204,626	(63,206)
27 Income Taxes - Def Net	-	-	-	-	-
28 InWestment Tax Credit Adj.	-	-	-	-	-
29 Misc ReWenue & Expense	-	-	-	-	-
30					
31 Total Operating Expenses:	<u>69,285,381</u>	<u>68,864,889</u>	<u>(345,371)</u>	<u>1,108,161</u>	<u>(342,297)</u>
32					
33 Operating ReW For Return:	<u>212,569,689</u>	<u>211,279,604</u>	<u>(1,059,610)</u>	<u>3,399,872</u>	<u>(1,050,178)</u>
34					
35 Rate Base:					
36 Electric Plant In SerWice	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-
41 Prepayments	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-
44 Working Capital	2,072,867	2,060,287	(10,333)	33,154	(10,241)
45 Weatherization Loans	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-
47					
48 Total Electric Plant:	<u>2,072,867</u>	<u>2,060,287</u>	<u>(10,333)</u>	<u>33,154</u>	<u>(10,241)</u>
49					
50 Rate Base Deductions:					
51 Accum ProW For Deprec	-	-	-	-	-
52 Accum ProW For Amort	-	-	-	-	-
53 Accum Def Income Tax	-	-	-	-	-
54 Unamortized ITC	-	-	-	-	-
55 Customer AdW For Const	-	-	-	-	-
56 Customer SerWice Deposits	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-
58					
59 Total Rate Base Deductions	-	-	-	-	-
60					
61 Total Rate Base:	<u>2,072,867</u>	<u>2,060,287</u>	<u>(10,333)</u>	<u>33,154</u>	<u>(10,241)</u>
62					
63 Return on Rate Base	4.421%	4.394%	-0.022%	0.071%	-0.022%
64					
65 Return on Equity	8.842%	8.789%	-0.044%	0.141%	-0.044%
66					
67 TAX CALCULATION:					
68 Operating ReWenue	281,855,070	280,144,493	(1,404,981)	4,508,033	(1,392,474)
69 Other Deductions	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-
71 Interest	53,677	53,351	(268)	859	(265)
72 Schedule "M" Additions	-	-	-	-	-
73 Schedule "M" Deductions	-	-	-	-	-
74 Income Before Tax	<u>281,801,394</u>	<u>280,091,143</u>	<u>(1,404,714)</u>	<u>4,507,174</u>	<u>(1,392,209)</u>
75					
76 State Income Taxes	<u>12,793,783</u>	<u>12,716,138</u>	<u>(63,774)</u>	<u>204,626</u>	<u>(63,206)</u>
77 Taxable Income	<u>269,007,610</u>	<u>267,375,005</u>	<u>(1,340,940)</u>	<u>4,302,548</u>	<u>(1,329,003)</u>
78					
79 Federal Income Taxes + Other	<u>56,491,598</u>	<u>56,148,751</u>	<u>(281,597)</u>	<u>903,535</u>	<u>(279,091)</u>
APPROXIMATE PRICE CHANGE	(291,740,043)	(289,971,727)	1,452,405	(4,660,197)	1,439,476

**PacifiCorp  
 Oregon General Rate Case - December 2025  
 Pro Forma Revenues**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	3	78,086,377	OR	Situs	78,086,377	3.1.1
Commercial	442	3	178,474,543	OR	Situs	178,474,543	3.1.1
Industrial <sup>1</sup>	442	3	24,965,661	OR	Situs	24,965,661	3.1.1
Public Street & Hwy	444	3	(1,382,088)	OR	Situs	(1,382,088)	3.1.1
			<u>280,144,493</u>			<u>280,144,493</u>	3.1.1

<sup>1</sup>Includes Irrigation

**Description of Adjustment:**

This adjustment normalizes general business revenues by adjusting to the pro forma revenue level for the 12 months ending December 2025 based on forecasted loads. Page 3.1.4 shows a breakout between the TAM and general rate case revenues.

PacifiCorp  
Oregon General Rate Case - December 2025  
Pro Forma Revenues  
Actual 12 Months Ended June 2023  
Forecast 12 Months Ending December 2025

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Total Revenue	Normalizing Adjustments <sup>1</sup> (305 Report)	Unadjusted Revenues	Remove Tariff Riders <sup>2</sup>	Actual Base Rate Revenues	Normalizing Adjustments <sup>3</sup>	Temperature Normalization	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change <sup>4</sup>	Total Type 2 Adjusted Revenue	Type 3 Pro Forma Price Change <sup>5</sup>	Total Oregon Forecast Revenue	Total Adjustment
Residential	\$706,439,053	\$19,866,890	\$726,305,943	(\$12,676,449)	\$713,629,494	\$4,861,159	(\$31,554,309)	\$686,936,345	\$65,109,555	\$752,045,900	\$52,346,421	\$804,392,320	\$78,086,377
Commercial	\$585,156,459	(\$3,252,749)	\$582,203,710	(\$10,336,249)	\$571,867,461	(\$8,899,121)	(\$7,194,472)	\$505,775,867	\$41,192,227	\$546,966,094	\$163,712,159	\$710,678,253	\$178,874,543
Industrial	\$121,494,735	(\$9,394,844)	\$112,099,891	(\$2,355,042)	\$109,744,849	\$1,691,245	\$0	\$111,436,095	\$7,440,735	\$118,876,830	\$7,078,472	\$125,955,301	\$13,855,410
Irrigation	\$24,011,059	(\$524,587)	\$23,486,472	(\$300,870)	\$23,185,602	\$3,557,904	(\$2,597,580)	\$24,145,927	\$2,072,513	\$26,218,439	\$8,378,284	\$34,596,723	\$11,110,251
Public St & Hwy	\$5,094,531	(\$167,018)	\$4,927,512	(\$83,540)	\$4,833,972	(\$892,372)	\$0	\$3,941,599	(\$265,672)	\$3,675,928	(\$130,504)	\$3,545,424	(\$1,382,088)
Total Oregon	\$1,422,495,837	(\$23,472,308)	\$1,399,023,529	(\$25,762,151)	\$1,373,261,378	\$318,815	(\$41,346,361)	\$1,332,233,832	\$115,549,358	\$1,447,783,191	\$231,384,831	\$1,679,168,022	\$280,144,493
Source / Formula	305 Report			Ref. 3.1.8 - B	C + D	Ref. 3.1.9	Ref. 3.1.9	E + F + G	Ref. 3.1.9	H + I	Ref. 3.1.9	J + K	L - C To 3.1

<sup>1</sup> Solar Feed-in Revenue, Community Solar Revenue, Other Customer Retail Revenue, Revenue Adjustment I&D Reserve, DSM, Blue Sky, BPA, OCAT, and Climate Credit.

<sup>2</sup> Revenue Accounting Adjustments, Customer Bill Credits, Income Tax/Deferral Adjustments, BPA (Sch98), Wildfire Mitigation and Vegetation Management Adjustment (Sch 94), Oregon Corporate Activities Tax Recovery Adjustment (Sch 190), Deferred Accounting Adjustment (Sch 192), Replaced Meter Deferred Amounts Adjustment (Sch 194), Federal Tax Act Adjustment (195), Deer Creek Mine Closure Deferred Amounts Adjustment (Sch 198), Renewable Resource Deferral Adjustment (Sch 203), Oregon Solar Incentive Program (Sch 204), Power Cost Adjustment Mechanism Adjustment (Sch 206) and Community Solar Adjustment (207).

<sup>3</sup> Removal of Irrigation Demand Charge Accrual (net zero for calendar year), Rate Mitigation Adjustment (269), & Out of Period adjustment

<sup>4</sup> Includes rate changes for: General Rate Case (GRC) and Transition Adjustment Mechanism (TAM) effective January 1, 2023. Includes adjustment bringing direct access consumers to cost of service.

<sup>5</sup> TAM and Renewable Adjustment Clause (RAC) rate change effective January 1, 2024; adjustment to forecast.

PacifiCorp  
Oregon General Rate Case - December 2025  
Adjustment to MWhs  
Historical 12 Months Ended June 2023; Forecast 12 Months Ended December 2025

	A	B	C	D	E	F	G	H
	Total MWhs	Normalizing Adjustments MWhs <sup>1</sup>	Temperature Adjustments MWhs	Type 1 Adjusted MWhs	Type 2 Adjustments MWhs <sup>2</sup>	Total Oregon Adjusted Actual MWhs	Type 3 Adjustment MWhs <sup>3</sup>	Total Oregon Forecast MWhs
Residential	6,213,736	(7,730)	(300,945)	5,905,061	135	5,905,196	31,163	5,936,359
Commercial	6,060,427	5,408	(123,965)	5,941,871	93,137	6,035,007	1,616,111	7,651,118
Industrial	1,487,208	(2,037)	0	1,485,171	43,484	1,528,655	(61,114)	1,467,541
Irrigation	215,170	6,222	(27,669)	193,723	25	193,748	60,298	254,046
Public St & Hwy	31,402	(157)	0	31,245	(0)	31,244	(958)	30,286
Total Oregon	14,007,943	1,706	(452,579)	13,557,071	136,781	13,693,852	1,645,500	15,339,352
Source / Formula	305 Report	Table 2	Table 2	A + B + C	Table 2	D + E	Table 2	F + G

<sup>1</sup> Out of Period adjustment.

<sup>2</sup> Adjustment made to reconcile booked MWh with blocking MWh. Includes adjustment to incorporate direct access MWh.

<sup>3</sup> Adjustment from actual to forecast.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Present TAM Revenues In Rates**  
**Forecast 12 Months Ended December 31, 2025**

Base Rate Schedule	MWH	TAM Collection (Schedule 201 Revenue)
4	5,787,620	\$244,501,472
23	1,162,132	\$46,269,926
28	2,064,712	\$81,165,170
30	1,330,279	\$51,285,435
41	234,910	\$8,924,213
47	43,379	\$1,442,108
48	4,677,111	\$170,224,355
848	0	\$0
15	8,157	\$111,792
51	20,858	\$353,820
53	8,821	\$116,441
54	1,374	\$18,132
<b>Total</b>	<b>15,339,352</b>	<b>\$604,412,863</b>

Comparison to UE 420	MWH	Approved TAM
2024 Test Period	16,835,899	\$660,094,810
Difference resulting from change in test period	(1,496,547)	(\$55,681,947)
Percentage Change	-8.9%	-8.4%



**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Revenue split between TAM and GRC Proforma Revenue**

Total Revenue - 2025	TAM/ NPC	NON-TAM / NON NPC
\$1,679,168,022	\$604,412,863	\$1,074,755,159
Ref 3.1.1	Ref 3.1.3	

The above calculation shows the split of proforma revenue between the TAM and the General Rate Case.

PacifiCorp  
Oregon General Rate Case - December 2025  
Historical 12 Months Ended June 2023; Forecast 12 Months Ended December 2025  
Revenue, kWh and Customer Adjustments

	CUSTOMERS			KWH				
	305 Average Customers	Adjustment Customers	Forecast Customers	305 Booked kWh	Type 1			
					Normalizing Adjustment kWh	Temperature Adjustments kWh	Type 1 Adjustments kWh	Total Type 1 Adjusted kWh
<b>Residential</b>								
15	2,214	-117	2,097	1,857,326	5,564		5,564	1,862,890
4	532,643	-19,062	513,581	6,117,681,583	(7,399,978)	(296,196,346)	(303,596,324)	5,814,085,259
23	17,201	250	17,451	99,237,877	(45,676)	(4,748,288)	(4,793,964)	94,443,913
28	225	12	237	48,083,884	(289,915)		(289,915)	47,793,969
BPA Balancing Account	0			0			0	0
Solar Feed-In Revenue	0			0			0	0
Revenue Accounting Adjustment	0			0			0	0
Other Customer Retail Rev	0			0			0	0
Community Solar Revenue	0			0			0	0
Revenue Adjustment - I&D Reserve	0			0			0	0
DSM	0			0			0	0
Blue Sky	0			0			0	0
Income Tax Deferral Adjustments	0			0			0	0
Unbilled	0			(53,125,000)				(53,125,000)
Paperless Credit	0			0			0	0
AGA	0			0			0	0
<b>Total Residential</b>	<b>552,283</b>	<b>(18,917)</b>	<b>533,366</b>	<b>6,213,735,670</b>	<b>(7,730,005)</b>	<b>(300,944,633)</b>	<b>(308,674,638)</b>	<b>5,905,061,032</b>
<b>Commercial</b>								
15	3,634	-14	3,620	6,132,494	(6,347)		(6,347)	6,126,147
23	66,426	1,170	67,596	1,111,938,565	(2,527,986)	(22,940,932)	(25,468,918)	1,086,469,647
28	9,775	259	10,034	1,975,972,605	(1,936,707)	(40,997,676)	(42,934,383)	1,933,038,222
30	716	6	722	1,088,443,583	2,190,265	(23,074,796)	(20,884,531)	1,067,559,052
47	5	0	5	45,110,849	(401,000)		(401,000)	44,709,849
48	95	3	98	1,750,752,139	8,078,200	(36,951,287)	(28,873,087)	1,721,879,052
54	98	0	98	1,438,112	11,767		11,767	1,449,879
BPA Balancing Account	0			0			0	0
Solar Feed-In Revenue	0			0			0	0
Revenue Accounting Adjustment	0			0			0	0
Community Solar Revenue	0			0			0	0
Other Customer Retail Rev	0			0			0	0
Revenue Adjustment - I&D Reserve	0			0			0	0
DSM	0			0			0	0
Blue Sky	0			0			0	0
Income Tax Deferral Adjustments	0			0			0	0
Unbilled	0			80,639,000				80,639,000
Paperless Credit	0			0			0	0
AGA	0			0			0	0
<b>Total Commercial</b>	<b>80,750</b>	<b>1,423</b>	<b>82,173</b>	<b>6,060,427,347</b>	<b>5,408,192</b>	<b>(123,964,690)</b>	<b>(118,556,498)</b>	<b>5,941,870,849</b>
<b>Industrial</b>								
15	115	1	116	246,566	(688)		(688)	245,878
23	968	3	971	18,665,792	(49,043)	0	(49,043)	18,616,739
28	391	-4	387	79,960,014	(584,207)	0	(584,207)	79,375,807
30	123	2	125	179,927,795	1,573,660		1,573,660	181,501,455
47	1	0	1	960,000	0		0	960,000
48	80	-2	78	1,224,925,280	(2,977,100)		(2,977,100)	1,221,948,180
BPA Balancing Account	0			0			0	0
Solar Feed-In Revenue	0			0			0	0
Revenue Accounting Adjustment	0			0			0	0
Community Solar Revenue	0			0			0	0
Other Customer Retail Rev	0			0			0	0
Revenue Adjustment - I&D Reserve	0			0			0	0
DSM	0			0			0	0
Blue Sky	0			0			0	0
Income Tax Deferral Adjustments	0			0			0	0
Unbilled	0			(17,477,000)				(17,477,000)
Paperless Credit	0			0			0	0
AGA	0			0			0	0
<b>Total Industrial</b>	<b>1,678</b>	<b>0</b>	<b>1,678</b>	<b>1,487,208,437</b>	<b>(2,037,378)</b>	<b>0</b>	<b>(2,037,378)</b>	<b>1,485,171,059</b>
<b>Irrigation</b>								
41	7,923	-39	7,884	191,106,068	5,194,990	(24,886,718)	(19,691,728)	171,414,340
23	1	0	1	2,065	0		0	2,065
48	2	0	2	19,327,200	1,027,200	(2,782,588)	(1,755,388)	17,571,812
BPA Balancing Account	0			0			0	0
BPA Adjustment	0			0			0	0
Demand Charge Accrual	0			0			0	0
Solar Feed-In Revenue	0			0			0	0
Revenue Accounting Adjustment	0			0			0	0
Community Solar Revenue	0			0			0	0
Other Customer Retail Rev	0			0			0	0
Revenue Adjustment - I&D Reserve	0			0			0	0
DSM	0			0			0	0
Blue Sky	0			0			0	0
Income Tax Deferral Adjustments	0			0			0	0
Unbilled	0			4,735,000				4,735,000
Paperless Credit	0			0			0	0
AGA	0			0			0	0
<b>Total Irrigation</b>	<b>7,926</b>	<b>(39)</b>	<b>7,887</b>	<b>215,170,333</b>	<b>6,222,190</b>	<b>(27,669,306)</b>	<b>(21,447,116)</b>	<b>193,723,217</b>
<b>Lighting</b>								
15	18	-18	0	24,367	(176)		(176)	24,191
23	14	0	14	604,221	(25)		(25)	604,196
51	1,194	16	1,210	23,702,071	(117,814)		(117,814)	23,584,257
53	296	0	296	8,113,921	(38,843)		(38,843)	8,075,078
Solar Feed-In Revenue	0			0			0	0
Revenue Accounting Adjustment	0			0			0	0
Community Solar Revenue	0			0			0	0
Other Customer Retail Rev	0			0			0	0
DSM	0			0			0	0
Income Tax Deferral Adjustments	0			0			0	0
Unbilled	0			(1,043,000)				(1,043,000)
Paperless Credit	0			0			0	0
AGA	0			0			0	0
<b>Total Lighting</b>	<b>1,521</b>	<b>(1)</b>	<b>1,520</b>	<b>31,401,580</b>	<b>(156,858)</b>	<b>0</b>	<b>(156,858)</b>	<b>31,244,722</b>
<b>TOTAL COMPANY</b>	<b>644,158</b>	<b>(17,534)</b>	<b>626,624</b>	<b>14,007,943,367</b>	<b>1,706,141</b>	<b>(452,578,630)</b>	<b>(450,872,489)</b>	<b>13,557,070,878</b>

PacifiCorp  
Oregon General Rate Case - December 2025  
Historical 12 Months Ended June 2023; Foreca  
Revenue, kWh and Customer Adjustments

	KWH				REVENUES		
	Type 2		Type 3		305 Booked Revenues	Type 1	
	Blocking Adjustment kWh	Total Type 2 Adjusted kWh	Forecast Adjustment kWh	Total Type 3 Adjusted kWh		Remove Tariff Riders \$	Actual Base Rate Revenues
<b>Residential</b>							
15	(263)	1,862,627	(98,599)	1,764,028	\$283,410	(\$137)	\$283,273
4	186,807	5,814,272,066	(26,652,007)	5,787,620,059	\$654,209,459	\$42,434,748	\$696,644,207
23	(81,749)	94,362,164	(307,546)	94,054,618	\$12,986,776	\$693,539	\$13,680,315
28	30,429	47,824,398	5,096,169	52,920,567	\$3,903,311	\$241,967	\$4,145,278
BPA Balancing Account		0		0	(\$531,705)	\$531,705	\$0
Solar Feed-In Revenue		0		0	\$1,902,062	(\$1,902,062)	\$0
Revenue Accounting Adjustment		0		0	(\$1,056,099)	\$1,056,099	\$0
Other Customer Retail Rev		0		0	\$592,139	(\$592,139)	\$0
Community Solar Revenue		0		0	\$248,884	(\$248,884)	\$0
Revenue Adjustment - I&D Reserve		0		0	\$3,923,938	(\$3,923,938)	\$0
DSM		0		0	\$27,070,370	(\$27,070,370)	\$0
Blue Sky		0		0	\$894,816	(\$894,816)	\$0
Income Tax Deferral Adjustments		0		0	\$1,495,307	(\$1,495,307)	\$0
Unbilled		(53,125,000)	53,125,000	0	\$504,000	\$0	\$504,000
Paperless Credit		0		0	\$0	(\$1,639,965)	(\$1,639,965)
AGA		0		0	\$12,386	\$0	\$12,386
<b>Total Residential</b>	<b>135,224</b>	<b>5,905,196,256</b>	<b>31,163,016</b>	<b>5,936,359,272</b>	<b>\$706,439,053</b>	<b>\$7,190,441</b>	<b>\$713,629,494</b>
<b>Commercial</b>							
15	(446)	6,125,701	19,386	6,145,087	\$730,861	(\$10,220)	\$720,641
23	299,528	1,086,769,175	(36,585,258)	1,050,183,917	\$128,990,377	(\$2,205,444)	\$126,784,933
28	6,138,130	1,939,176,352	(2,406,578)	1,936,769,774	\$179,140,980	(\$2,656,882)	\$176,484,098
30	53,584,129	1,121,143,181	38,288,044	1,159,431,225	\$90,044,234	(\$1,293,572)	\$88,750,662
47	0	44,709,849	(2,051,173)	42,658,676	\$4,359,971	(\$55,438)	\$4,304,533
48	33,115,200	1,754,994,252	1,699,561,782	3,454,556,034	\$110,901,029	(\$1,785,689)	\$109,115,340
54	0	1,449,879	(76,217)	1,373,662	\$138,294	(\$2,398)	\$135,896
BPA Balancing Account		0		0	\$1,620	(\$1,620)	\$0
Solar Feed-In Revenue		0		0	\$1,701,024	(\$1,701,024)	\$0
Revenue Accounting Adjustment		0		0	\$857,831	(\$857,831)	\$0
Community Solar Revenue		0		0	\$180,757	(\$180,757)	\$0
Other Customer Retail Rev		0		0	\$633,216	(\$633,216)	\$0
Revenue Adjustment - I&D Reserve		0		0	\$3,681,612	(\$3,681,612)	\$0
DSM		0		0	\$25,833,071	(\$25,833,071)	\$0
Blue Sky		0		0	\$1,090,180	(\$1,090,180)	\$0
Income Tax Deferral Adjustments		0		0	\$1,401,636	(\$1,401,636)	\$0
Unbilled		80,639,000	(80,639,000)	0	\$12,011,000	\$0	\$12,011,000
Paperless Credit		0		0	\$0	(\$198,409)	(\$198,409)
AGA		0		0	\$3,758,766	\$0	\$3,758,766
<b>Total Commercial</b>	<b>93,136,541</b>	<b>6,035,007,390</b>	<b>1,616,110,986</b>	<b>7,651,118,375</b>	<b>\$565,456,459</b>	<b>(\$43,588,998)</b>	<b>\$521,867,461</b>
<b>Industrial</b>							
15	(13)	245,865	1,594	247,459	\$24,215	(\$464)	\$23,752
23	106	18,616,845	(1,332,261)	17,284,584	\$2,199,714	(\$41,028)	\$2,158,686
28	51	79,375,858	(4,354,197)	75,021,661	\$7,781,766	(\$132,539)	\$7,649,227
30	38	181,501,493	(10,653,833)	170,847,660	\$16,567,293	(\$263,290)	\$16,304,003
47	0	960,000	(240,000)	720,000	\$598,131	(\$2,578)	\$595,553
48	43,484,000	1,265,432,180	(62,012,090)	1,203,420,090	\$84,801,853	(\$1,486,875)	\$83,314,978
BPA Balancing Account		0		0	\$4	(\$4)	\$0
Solar Feed-In Revenue		0		0	\$417,730	(\$417,730)	\$0
Revenue Accounting Adjustment		0		0	\$353,728	(\$353,728)	\$0
Community Solar Revenue		0		0	\$46,694	(\$46,694)	\$0
Other Customer Retail Rev		0		0	\$150,467	(\$150,467)	\$0
Revenue Adjustment - I&D Reserve		0		0	\$1,105,570	(\$1,105,570)	\$0
DSM		0		0	\$6,881,779	(\$6,881,779)	\$0
Blue Sky		0		0	\$484,844	(\$484,844)	\$0
Income Tax Deferral Adjustments		0		0	\$378,958	(\$378,958)	\$0
Unbilled		(17,477,000)	17,477,000	0	(\$403,000)	\$0	(\$403,000)
Paperless Credit		0		0	\$0	(\$3,337)	(\$3,337)
AGA		0		0	\$104,987	\$0	\$104,987
<b>Total Industrial</b>	<b>43,484,182</b>	<b>1,528,655,241</b>	<b>(61,113,887)</b>	<b>1,467,541,354</b>	<b>\$121,494,735</b>	<b>(\$11,749,885)</b>	<b>\$109,744,849</b>
<b>Irrigation</b>							
41	25,174	171,439,514	63,470,016	234,909,530	\$18,898,900	\$533,501	\$19,432,401
23	0	2,065	88	2,153	\$416	\$3	\$418
48	0	17,571,812	1,562,599	19,134,411	\$1,368,934	(\$17,400)	\$1,351,534
BPA Balancing Account		0		0	\$24,566	(\$24,566)	\$0
BPA Adjustment		0		0	\$28,223	(\$28,223)	\$0
Demand Charge Accrual		0		0	\$151,000	\$0	\$151,000
Solar Feed-In Revenue		0		0	\$54,145	(\$54,145)	\$0
Revenue Accounting Adjustment		0		0	(\$4,685)	\$4,685	\$0
Community Solar Revenue		0		0	\$6,035	(\$6,035)	\$0
Other Customer Retail Rev		0		0	\$20,717	(\$20,717)	\$0
Revenue Adjustment - I&D Reserve		0		0	\$186,988	(\$186,988)	\$0
DSM		0		0	\$957,615	(\$957,615)	\$0
Blue Sky		0		0	\$373	(\$373)	\$0
Income Tax Deferral Adjustments		0		0	\$56,538	(\$56,538)	\$0
Unbilled		4,735,000	(4,735,000)	0	\$2,066,000	\$0	\$2,066,000
Paperless Credit		0		0	\$0	(\$11,045)	(\$11,045)
AGA		0		0	\$195,293	\$0	\$195,293
<b>Total Irrigation</b>	<b>25,174</b>	<b>193,748,391</b>	<b>60,297,703</b>	<b>254,046,094</b>	<b>\$24,011,059</b>	<b>(\$825,457)</b>	<b>\$23,185,602</b>
<b>Lighting</b>							
15	(2)	24,189	(24,189)	0	\$3,635	(\$7)	\$3,628
23	0	604,196	2,767	606,963	\$145,279	\$653	\$145,932
51	(232)	23,584,025	(2,725,827)	20,858,198	\$4,224,482	(\$76,268)	\$4,148,214
53	(33)	8,075,045	746,215	8,821,260	\$636,050	(\$12,381)	\$623,669
Solar Feed-In Revenue		0		0	\$734	(\$734)	\$0
Revenue Accounting Adjustment		0		0	\$8,189	(\$8,189)	\$0
Community Solar Revenue		0		0	\$257	(\$257)	\$0
Other Customer Retail Rev		0		0	\$3,278	(\$3,278)	\$0
DSM		0		0	\$148,778	(\$148,778)	\$0
Income Tax Deferral Adjustments		0		0	\$8,848	(\$8,848)	\$0
Unbilled		(1,043,000)	1,043,000	0	(\$85,000)	\$0	(\$85,000)
Paperless Credit		0		0	\$0	(\$2,471)	(\$2,471)
AGA		0		0	\$0	\$0	\$0
<b>Total Lighting</b>	<b>(267)</b>	<b>31,244,455</b>	<b>(958,034)</b>	<b>30,286,421</b>	<b>\$5,094,531</b>	<b>(\$260,559)</b>	<b>\$4,833,972</b>
<b>TOTAL COMPANY</b>	<b>136,780,854</b>	<b>13,693,851,732</b>	<b>1,645,499,784</b>	<b>15,339,351,516</b>	<b>\$1,422,495,837</b>	<b>(\$49,234,459)</b>	<b>\$1,373,261,378</b>

PacifiCorp  
Oregon General Rate Case - December 2025  
Historical 12 Months Ended June 2023; Foreca  
Revenue, kWh and Customer Adjustments

		REVENUES						
		Type 1		Type 2		Type 3		
		Normalizing Adjustments \$	Temperature Adjustment \$	Total Type 1 Adjusted Revenues	Type 2 Adjustments \$	Total Type 2 Adjusted Revenues	Type 3 Adjustments \$	Total Adjusted Revenues
<b>Residential</b>								
	15	(\$35,422)		\$247,851	(\$16,826)	\$231,024	(\$5,890)	\$225,134
	4	\$5,059,502	(\$31,082,828)	\$670,620,881	\$63,983,585	\$734,604,466	\$51,025,767	\$785,630,233
	23	\$103,048	(\$471,480)	\$13,311,883	\$936,495	\$14,248,378	\$919,369	\$15,167,747
	28	(\$265,969)	\$0	\$3,879,309	\$206,301	\$4,085,610	\$911,175	\$4,996,785
	BPA Balancing Account	\$0		\$0		\$0		\$0
	Solar Feed-In Revenue	\$0		\$0		\$0		\$0
	Revenue Accounting Adjustment	\$0		\$0		\$0		\$0
	Other Customer Retail Rev	\$0		\$0		\$0		\$0
	Community Solar Revenue	\$0		\$0		\$0		\$0
	Revenue Adjustment - I&D Reserve	\$0		\$0		\$0		\$0
	DSM	\$0		\$0		\$0		\$0
	Blue Sky	\$0		\$0		\$0		\$0
	Income Tax Deferral Adjustments	\$0		\$0		\$0		\$0
	Unbilled	\$0		\$504,000		\$504,000	(\$504,000)	\$0
	Paperless Credit	\$0		(\$1,639,965)		(\$1,639,965)		(\$1,639,965)
	AGA	\$0		\$12,386		\$12,386		\$12,386
	<b>Total Residential</b>	<b>\$4,861,159</b>	<b>(\$31,554,309)</b>	<b>\$686,936,345</b>	<b>\$65,109,555</b>	<b>\$752,045,900</b>	<b>\$52,346,421</b>	<b>\$804,392,320</b>
<b>Commercial</b>								
	15	(\$105,416)		\$615,226	(\$41,863)	\$573,363	\$21,431	\$594,794
	23	\$907,893	(\$2,181,215)	\$125,511,611	\$11,138,167	\$136,649,778	\$5,539,677	\$142,189,455
	28	(\$10,191,404)	(\$2,335,155)	\$163,957,539	\$17,136,810	\$181,094,349	\$17,466,087	\$198,560,436
	30	(\$5,050,371)	(\$916,184)	\$82,784,107	\$5,841,713	\$88,625,820	\$13,304,928	\$101,930,748
	47	\$78,286		\$4,382,819	\$96,412	\$4,479,231	\$126,613	\$4,605,844
	48	\$5,501,334	(\$1,761,917)	\$112,854,756	\$7,026,856	\$119,881,612	\$139,264,468	\$259,146,080
	54	(\$39,443)		\$96,453	(\$5,868)	\$90,585	(\$45)	\$90,540
	BPA Balancing Account	\$0		\$0		\$0		\$0
	Solar Feed-In Revenue	\$0		\$0		\$0		\$0
	Revenue Accounting Adjustment	\$0		\$0		\$0		\$0
	Community Solar Revenue	\$0		\$0		\$0		\$0
	Other Customer Retail Rev	\$0		\$0		\$0		\$0
	Revenue Adjustment - I&D Reserve	\$0		\$0		\$0		\$0
	DSM	\$0		\$0		\$0		\$0
	Blue Sky	\$0		\$0		\$0		\$0
	Income Tax Deferral Adjustments	\$0		\$0		\$0		\$0
	Unbilled	\$0		\$12,011,000		\$12,011,000	(\$12,011,000)	\$0
	Paperless Credit	\$0		(\$198,409)	\$0	(\$198,409)		(\$198,409)
	AGA	\$0		\$3,758,766		\$3,758,766		\$3,758,766
	<b>Total Commercial</b>	<b>(\$8,899,121)</b>	<b>(\$7,194,472)</b>	<b>\$505,773,867</b>	<b>\$41,192,227</b>	<b>\$546,966,094</b>	<b>\$163,712,159</b>	<b>\$710,678,253</b>
<b>Industrial</b>								
	15	(\$3,771)		\$19,981	(\$1,349)	\$18,632	\$822	\$19,453
	23	\$14,508	\$0	\$2,173,194	\$186,966	\$2,360,160	\$10,458	\$2,370,618
	28	(\$455,868)	\$0	\$7,193,359	\$305,499	\$7,498,858	\$278,239	\$7,777,097
	30	(\$699,044)		\$15,604,959	\$847,368	\$16,452,327	\$589,796	\$17,042,123
	47	\$3,419		\$598,972	(\$23,714)	\$575,258	(\$132,740)	\$442,518
	48	\$2,832,001		\$86,146,979	\$6,125,965	\$92,272,944	\$5,928,897	\$98,201,841
	BPA Balancing Account	\$0		\$0		\$0		\$0
	Solar Feed-In Revenue	\$0		\$0		\$0		\$0
	Revenue Accounting Adjustment	\$0		\$0		\$0		\$0
	Community Solar Revenue	\$0		\$0		\$0		\$0
	Other Customer Retail Rev	\$0		\$0		\$0		\$0
	Revenue Adjustment - I&D Reserve	\$0		\$0		\$0		\$0
	DSM	\$0		\$0		\$0		\$0
	Blue Sky	\$0		\$0		\$0		\$0
	Income Tax Deferral Adjustments	\$0		\$0		\$0		\$0
	Unbilled	\$0		(\$403,000)		(\$403,000)	\$403,000	\$0
	Paperless Credit	\$0		(\$3,337)	\$0	(\$3,337)		(\$3,337)
	AGA	\$0		\$104,987		\$104,987		\$104,987
	<b>Total Industrial</b>	<b>\$1,691,245</b>	<b>\$0</b>	<b>\$111,436,095</b>	<b>\$7,440,735</b>	<b>\$118,876,830</b>	<b>\$7,078,472</b>	<b>\$125,955,301</b>
<b>Irrigation</b>								
	41	\$3,504,852	(\$2,471,300)	\$20,465,953	\$2,063,873	\$22,529,826	\$10,157,067	\$32,686,893
	23	\$0	\$0	\$418	\$27	\$445	\$32	\$477
	48	\$204,052	(\$126,280)	\$1,429,306	\$8,614	\$1,437,920	\$287,185	\$1,725,105
	BPA Balancing Account	\$0		\$0		\$0		\$0
	BPA Adjustment	\$0		\$0		\$0		\$0
	Demand Charge Accrual	(\$151,000)		\$0		\$0		\$0
	Solar Feed-In Revenue	\$0		\$0		\$0		\$0
	Revenue Accounting Adjustment	\$0		\$0		\$0		\$0
	Community Solar Revenue	\$0		\$0		\$0		\$0
	Other Customer Retail Rev	\$0		\$0		\$0		\$0
	Revenue Adjustment - I&D Reserve	\$0		\$0		\$0		\$0
	DSM	\$0		\$0		\$0		\$0
	Blue Sky	\$0		\$0		\$0		\$0
	Income Tax Deferral Adjustments	\$0		\$0		\$0		\$0
	Unbilled	\$0		\$2,066,000		\$2,066,000	(\$2,066,000)	\$0
	Paperless Credit	\$0		(\$11,045)	\$0	(\$11,045)		(\$11,045)
	AGA	\$0		\$195,293		\$195,293		\$195,293
	<b>Total Irrigation</b>	<b>\$3,557,904</b>	<b>(\$2,597,580)</b>	<b>\$24,145,927</b>	<b>\$2,072,513</b>	<b>\$26,218,439</b>	<b>\$8,378,284</b>	<b>\$34,596,723</b>
<b>Lighting</b>								
	15	(\$315)		\$3,313	(\$379)	\$2,934	(\$2,934)	\$0
	23	\$662		\$146,594	\$5,696	\$152,290	\$6,216	\$158,506
	51	(\$712,305)		\$3,435,909	(\$247,981)	\$3,187,928	(\$285,231)	\$2,902,697
	53	(\$180,414)		\$443,255	(\$23,008)	\$420,247	\$66,445	\$486,692
	Solar Feed-In Revenue	\$0		\$0		\$0		\$0
	Revenue Accounting Adjustment	\$0		\$0		\$0		\$0
	Community Solar Revenue	\$0		\$0		\$0		\$0
	Other Customer Retail Rev	\$0		\$0		\$0		\$0
	DSM	\$0		\$0		\$0		\$0
	Income Tax Deferral Adjustments	\$0		\$0		\$0		\$0
	Unbilled	\$0		(\$85,000)		(\$85,000)	\$85,000	\$0
	Paperless Credit	\$0		(\$2,471)	\$0	(\$2,471)		(\$2,471)
	AGA	\$0		\$0		\$0		\$0
	<b>Total Lighting</b>	<b>(\$892,372)</b>	<b>\$0</b>	<b>\$3,941,599</b>	<b>(\$265,672)</b>	<b>\$3,675,928</b>	<b>(\$130,504)</b>	<b>\$3,545,424</b>
<b>TOTAL COMPANY</b>		<b>\$318,815</b>	<b>(\$41,346,361)</b>	<b>\$1,332,233,832</b>	<b>\$115,549,358</b>	<b>\$1,447,783,191</b>	<b>\$231,384,831</b>	<b>\$1,679,168,022</b>

PacificCorp  
Operating Results - Case - December 2025  
Pro Forma Revenue  
Historical 12 Months Ended June 2023; Forecast 12 Months Ended December 2025  
Revenue Adjustments

	306 Booked Revenues	Revenue Accounting Adjustments	Revenue Billing Credit Sch 300	Sch 98 BPA Adjst	Sch 94 WVVM Adjst	10A OCAT Adjst	100 WVP Adjst	102 Def Acct. Adjst	104 Repl Meter Def. Adjst	106 Remov. Tarif Riders Fed T or Act Adjst	Sch 108 Over Cr. Def. Adjst	109 Renw Pnc Def Adjst	Sch 204 OSIP Adjst	Sch 206 PCAM Adjst	Sch 207 Com. Sol. Adjst	Total Remove Tariff Riders	
<b>Residential</b>																	
15	\$208,410	\$0	\$0	\$3,754	(\$3,144)	(\$1,891,580)	(\$62,670)	(\$638,827)	(\$127)	\$2,031,596	(\$21)	(\$55)	(\$42)	(\$190)	(\$11)	\$42,634,748	
23	\$654,209,459	\$1,604,367	\$1,604,367	\$54,925,464	(\$5,911,450)	(\$1,891,580)	(\$62,670)	(\$638,827)	(\$2,031,596)	(\$1,891,580)	(\$21)	(\$55)	(\$42)	(\$190)	(\$11)	(\$137)	
28	\$19,986,776	\$35,206	\$35,206	\$903,973	(\$11,688)	(\$1,891,580)	(\$11,688)	(\$8,233)	(\$33,741)	(\$190,399)	(\$190,399)	(\$3,779)	(\$1,103,786)	(\$244,707)	(\$2,007)	\$693,539	
48	\$351,705	\$302	\$302	\$51,705	(\$23,666)	(\$1,891,580)	(\$23,666)	(\$859)	(\$12,021)	(\$1,425)	(\$1,425)	(\$3,179)	(\$3,179)	(\$1,445)	(\$1,445)	\$683,506	
BPA Balancing Account																\$531,705	
Solar Feed-In Revenue																\$1,502,062	
Revenue Accounting Adjustment																\$1,059,198	
Community Solar Revenue																\$248,884	
Revenue Adjustment - I&D Revenue																\$3,923,938	
Income Tax Deferral Adjustments																\$594,819	
Paperless AGA																\$1,495,307	
Total Residential	\$706,438,063	(\$3,007,141)	\$0	\$56,684,981	(\$1,941,099)	(\$1,891,580)	(\$67,264)	(\$647,996)	(\$2,084,724)	\$2,077,216	(\$938,299)	(\$970,699)	(\$1,939,729)	(\$1,222,506)	(\$249,139)	\$7,190,441	
<b>Commercial</b>																	
15	\$739,881	\$0	\$0	\$3,396	(\$9,228)	(\$2,084)	(\$1,953)	(\$93)	(\$577)	\$94	(\$83)	(\$160)	(\$578)	(\$31)	(\$31)	\$1,220	
23	\$128,960,377	\$171,699	\$171,699	\$21,760	(\$35,168)	(\$505,168)	(\$102,211)	(\$94,197)	(\$165,710)	\$404,002	(\$277,562)	(\$322,543)	(\$33,366)	(\$59,482)	(\$59,482)	\$2,205,444	
28	\$179,140,980	\$24,123	\$24,123	\$52,421	(\$32,559)	(\$504,381)	(\$10,271)	(\$40,039)	(\$498,674)	\$488,404	(\$277,562)	(\$594,823)	(\$307,959)	(\$59,482)	(\$59,482)	\$3,266,882	
47	\$4,359,971	\$6	\$6	\$28,971	(\$7,475)	(\$15,359)	(\$690)	(\$1,689)	(\$19,022)	\$10,304	(\$1,352)	(\$1,749)	(\$7,658)	(\$1,352)	(\$1,352)	\$1,785,689	
BPA Balancing Account																\$1,785,689	
Solar Feed-In Revenue																\$1,785,689	
Revenue Accounting Adjustment																\$1,785,689	
Community Solar Revenue																\$1,785,689	
Revenue Adjustment - I&D Revenue																\$1,785,689	
Income Tax Deferral Adjustments																\$1,785,689	
Paperless AGA																\$1,785,689	
Total Commercial	\$666,456,469	(\$3,537,926)	\$0	\$1,384,925	(\$2,908,438)	(\$1,429,389)	(\$321,445)	(\$167,486)	(\$1,033,276)	\$1,496,884	(\$831,279)	(\$938,396)	(\$1,743,049)	(\$1,167,871)	(\$182,079)	\$43,888,898	
<b>Industrial</b>																	
15	\$24,215	\$0	\$0	\$6	(\$25)	(\$69)	(\$20)	(\$5)	(\$13)	\$22	(\$2)	(\$8)	(\$20)	(\$1)	(\$1)	\$64	
23	\$2,199,714	\$2,031	\$2,031	\$1,329	(\$20,250)	(\$5,775)	(\$2,134)	(\$1,554)	(\$5,346)	\$6,463	(\$2,613)	(\$2,589)	(\$5,413)	(\$50)	(\$50)	\$41,029	
28	\$7,781,766	\$765	\$765	\$272	(\$38,467)	(\$1,492)	(\$4,569)	(\$1,748)	(\$19,890)	\$19,040	(\$1,194)	(\$1,625)	(\$23,988)	(\$2,369)	(\$2,369)	\$132,539	
47	\$196,977	\$96	\$96	\$2,977	(\$6,000)	(\$1,000)	(\$6,000)	(\$1,000)	(\$2,000)	\$2,000	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	\$2,977	
BPA Balancing Account																\$1,969,815	
Community Solar Revenue																\$1,969,815	
Revenue Accounting Adjustment																\$1,969,815	
Other Customer Retail Rev																\$1,969,815	
Revenue Adjustment - I&D Revenue																\$1,969,815	
Income Tax Deferral Adjustments																\$1,969,815	
Paperless AGA																\$1,969,815	
Total Industrial	\$12,484,756	(\$919,771)	\$0	\$1,603	(\$32,219)	(\$308,340)	(\$40,253)	(\$17,161)	(\$321,765)	\$308,831	(\$204,121)	(\$208,012)	(\$424,628)	(\$287,687)	(\$46,463)	\$11,749,885	
<b>Irrigation</b>																	
41	\$18,896,900	\$11,009	\$11,009	\$89,737	(\$93,494)	(\$79,389)	(\$93,327)	(\$8,196)	(\$66,877)	\$99,433	(\$267,956)	(\$30,840)	(\$53,510)	(\$57,733)	(\$57,733)	\$633,001	
48	\$1,368,394	\$0	\$0	\$1,368,394	(\$801)	(\$5,842)	(\$89)	(\$102)	(\$3,865)	\$5,722	(\$2,513)	(\$1,831)	(\$2,521)	(\$80)	(\$80)	\$17,400	
BPA Balancing Account																\$1,368,394	
Revenue Accounting Adjustment																\$1,368,394	
Community Solar Revenue																\$1,368,394	
Revenue Adjustment - I&D Revenue																\$1,368,394	
Income Tax Deferral Adjustments																\$1,368,394	
Paperless AGA																\$1,368,394	
Total Irrigation	\$24,011,069	(\$1,277,727)	\$0	\$844,949	(\$84,366)	(\$85,319)	(\$83,369)	(\$8,267)	(\$70,753)	\$105,156	(\$29,268)	(\$32,731)	(\$69,729)	(\$48,680)	(\$6,319)	\$825,457	
<b>Lighting</b>																	
15	\$3,635	\$0	\$0	\$19	(\$60)	(\$20)	(\$15)	(\$6)	(\$1)	\$6	(\$6)	(\$6)	(\$6)	(\$6)	(\$6)	\$6	
23	\$4,224,482	\$2,471	\$2,471	\$0	(\$661)	(\$370)	(\$151)	(\$71)	(\$205)	\$195	(\$85)	(\$105)	(\$160)	(\$160)	(\$160)	\$67	
51	\$63,500	\$0	\$0	\$0	(\$51,579)	(\$1,179)	(\$9,516)	(\$0)	(\$2,672)	\$4,452	(\$364)	(\$91)	(\$2,868)	(\$162)	(\$162)	\$76,289	
Solar Feed-In Revenue																\$63,500	
Revenue Accounting Adjustment																\$63,500	
Community Solar Revenue																\$63,500	
Revenue Adjustment - I&D Revenue																\$63,500	
Income Tax Deferral Adjustments																\$63,500	
Paperless AGA																\$63,500	
Total Lighting	\$6,094,551	(\$17,089)	\$0	\$19	(\$59,022)	(\$3,778,087)	(\$1,013,042)	(\$140,868)	(\$4,859)	\$3,995,447	(\$836)	(\$1,953,680)	(\$4,167,912)	(\$2,739,492)	(\$484,273)	\$69,234	
<b>TOTAL COMPANY</b>	<b>\$1,422,486,837</b>	<b>(\$817,632)</b>	<b>\$0</b>	<b>\$58,916,447</b>	<b>(\$8,989,883)</b>	<b>(\$3,778,087)</b>	<b>(\$1,013,042)</b>	<b>(\$140,868)</b>	<b>(\$4,859)</b>	<b>\$3,995,447</b>	<b>(\$836)</b>	<b>(\$1,953,680)</b>	<b>(\$4,167,912)</b>	<b>(\$2,739,492)</b>	<b>(\$484,273)</b>	<b>\$69,234</b>	

PacificCorp  
Financial Statement  
Pac Form Revenue  
Historical 12 Months Ended June 2023; Forecast -  
Revenue Adjustments

		Actual Base Rate Revenues	Demand Charge Account	Spin Off RMA Adjust	Out of Period Adjust	Substant Normalization Adjustment	Temperature Adjustment	Total Type 1 Adjusted Revenues	Type 2 Price Changes	Total Type 2 Adj.	Total Type 2 Adjusted Revenues	Type 3 Price Changes	Adjustment to Forecast	Total Type 3	Total Type 3 Adjusted Revenues	
Residential	15	\$263,273		\$35,530	\$108	(\$35,422)		\$247,851			\$247,851	\$6,686	(\$12,907)		\$261,530	
	4	\$686,644,207		\$5,839,234	(\$739,324)	(\$10,059,502)	(\$31,082,028)	\$676,206,881			\$734,604,466	\$56,772,645	(\$5,746,878)		\$786,630,233	
	23	\$1,366,015		\$106,906	(\$19,596)	(\$103,048)	(\$2,335,155)	\$1,331,883			\$14,248,378	\$899,584	(\$17,468,087)		\$1,186,000	
	2	\$4,145,275		\$246,435	(\$19,596)	(\$285,930)	(\$816,400)	\$3,879,875			\$4,065,301	\$424,723	\$476,452		\$4,542,076	
		\$0		\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0		\$0	
		\$0		\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0		\$0	
		\$0		\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0		\$0	
		\$0		\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0		\$0	
		\$0		\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0		\$0	
		\$0		\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0		\$0	
		\$504,000							\$504,000			\$504,000				\$504,000
		(\$12,266)							(\$12,266)			(\$12,266)				(\$12,266)
		<b>\$71,829,484</b>		<b>\$0</b>	<b>\$5,664,175</b>	<b>(\$803,016)</b>	<b>\$4,861,159</b>	<b>(\$1,654,309)</b>	<b>\$686,936,343</b>	<b>\$65,109,858</b>	<b>\$65,109,858</b>	<b>\$752,046,900</b>	<b>\$8,113,648</b>	<b>(\$5,767,228)</b>	<b>\$67,356,270</b>	<b>\$804,399,220</b>
		\$720,841		(\$104,703)			(\$105,419)		\$615,738			\$615,738	\$19,552	\$1,679	\$637,970	
		\$1,678,843		\$1,139,965		(\$22,021)	(\$2,181,215)		\$1,136,717			\$136,649,778	\$3,071,085	(\$4,431,499)	\$135,289,363	
	\$176,464,698		(\$10,064,231)		(\$227,729)	(\$10,191,404)		\$166,053,594			\$181,094,349	\$7,623,985	(\$12,998)	\$193,717,337		
	\$1,101,923		\$78,519		\$8,733	(\$976,164)		\$1,110,061			\$4,382,818	\$344,401	(\$217,189)	\$1,437,280		
	\$4,304,553		\$115,819		(\$17,533)	(\$178,298)		\$4,291,531			\$4,472,231	\$344,401	(\$217,189)	\$4,602,844		
	\$103,115,340		\$4,910,992		\$590,342	\$6,501,334	(\$1,781,917)	\$112,854,756	\$7,026,856		\$119,881,612	\$14,657,191	(\$124,607,277)	\$139,264,488		
	\$130,865,423		\$401,000		\$817	(\$381,633)		\$127,484,597			\$88,835	\$4,538	(\$1,355)	\$93,923		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$12,011,000							\$12,011,000			\$12,011,000				\$12,011,000	
	\$3,759,765							\$3,759,765			\$3,759,765				\$3,759,765	
	<b>\$521,867,461</b>		<b>\$0</b>	<b>(\$9,300,441)</b>	<b>\$407,320</b>	<b>(\$8,893,121)</b>	<b>(\$7,194,472)</b>	<b>\$806,773,860</b>	<b>\$41,192,227</b>	<b>\$41,192,227</b>	<b>\$846,966,084</b>	<b>\$52,619,488</b>	<b>\$11,092,871</b>	<b>\$163,712,159</b>	<b>\$711,678,233</b>	
	\$23,752		(\$3,722)			(\$3,722)		\$19,830			\$2,360,190	\$669	\$122	\$2,370,618		
	\$2,158,686		\$20,088		(\$5,860)	\$14,508	\$0	\$2,173,194			\$7,186,965	\$171,077	(\$10,458)	\$7,260,813		
	\$7,649,227		\$409,486		(\$46,862)	(\$455,868)		\$7,193,359			\$7,498,858	\$720,292	(\$442,053)	\$7,777,097		
	\$1,855,584		\$231,229		\$3,579	(\$237,781)		\$1,880,812			\$1,872,256	\$11,111,563	(\$1,612,256)	\$17,284,569		
	\$259,553		\$3,419		\$17,235	\$14,419		\$1,920,726			\$1,920,726	\$3,488	(\$132,740)	\$1,791,474		
	\$83,314,978		\$3,056,714		(\$224,713)	\$2,832,001		\$86,149,979			\$92,272,944	\$10,862,804	(\$4,933,907)	\$98,201,841		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$403,000							\$403,000			\$403,000				\$403,000	
	(\$3,337)							(\$3,337)			(\$3,337)				(\$3,337)	
	<b>\$193,744,899</b>		<b>\$0</b>	<b>\$1,830,724</b>	<b>(\$198,498)</b>	<b>\$1,632,226</b>	<b>\$0</b>	<b>\$111,449,898</b>	<b>\$7,440,735</b>	<b>\$7,440,735</b>	<b>\$118,890,633</b>	<b>\$13,380,918</b>	<b>(\$5,302,447)</b>	<b>\$127,078,172</b>	<b>\$134,668,651</b>	
	\$19,432,401		\$2,875,678		\$620,174	\$3,504,852	(\$2,471,200)	\$20,469,943			\$22,529,826	\$1,920,239	\$8,651,828	\$10,157,067		
	\$3,819,850		\$463,580		\$0	\$0		\$3,819,850			\$3,819,850	\$140,379	\$17,806	\$4,000,029		
	\$1,351,524		\$77,704		\$126,348	\$204,052		\$1,429,306			\$1,429,306	\$0	\$0	\$1,429,306		
	\$0		(\$151,000)		\$0	(\$151,000)		\$0			\$0	\$0		\$0		
	\$151,000				\$0	(\$151,000)		\$0			\$0	\$0		\$0		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$2,066,000							\$2,066,000			\$2,066,000				\$2,066,000	
	\$15,293							\$15,293			\$15,293				\$15,293	
	<b>\$135,858,602</b>		<b>(\$151,000)</b>	<b>\$2,853,382</b>	<b>\$765,622</b>	<b>\$3,567,964</b>	<b>(\$2,897,880)</b>	<b>\$134,860,724</b>	<b>\$2,072,813</b>	<b>\$2,072,813</b>	<b>\$136,933,537</b>	<b>\$1,654,638</b>	<b>\$6,723,646</b>	<b>\$143,597,183</b>	<b>\$144,151,821</b>	
	\$3,628		(\$300)		(\$15)	(\$315)		\$3,313			\$3,313	\$100	(\$3,034)	\$3,313		
	\$145,822		\$697		(\$20)	\$682		\$146,594			\$152,290	\$5,885	\$331	\$158,506		
	\$4,148,214		\$885,047		(\$27,258)	(\$912,309)		\$3,953,904			\$3,187,928	\$84,141	(\$379,372)	\$3,902,697		
	\$623,690		(\$175,119)		(\$22,221)	(\$162,898)		\$442,250			\$420,207	\$56,275	\$41,169	\$468,692		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$0		\$0		\$0	\$0		\$0			\$0	\$0		\$0		
	\$85,000							\$85,000			\$85,000		\$85,000	\$85,000		
	(\$2,474)							(\$2,474)			(\$2,474)			(\$2,474)		
	<b>\$4,833,872</b>		<b>\$0</b>	<b>(\$882,842)</b>	<b>(\$29,830)</b>	<b>(\$892,372)</b>	<b>\$0</b>	<b>\$3,949,030</b>	<b>(\$2,856,672)</b>	<b>(\$2,856,672)</b>	<b>\$3,679,928</b>	<b>\$125,401</b>	<b>(\$256,905)</b>	<b>\$3,448,424</b>	<b>\$3,825,348</b>	
	\$1,372,381,378		(\$151,000)	\$285,088	\$184,807	\$318,815	(\$41,348,381)	\$1,332,338,811	\$115,649,358	\$115,649,358	\$1,447,988,169	\$125,984,084	\$106,480,737	\$223,184,831	\$1,671,173,000	
	<b>TOTAL COMPANY</b>															

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Confidential REC Revenues**

PAGE 3.2\_REDACTED

*Note: Please see Confidential Exhibit PAC/1706\_CONF for redacted information.*

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Remove:							
June 2023 Booked Revenues (Including Accruals)	456	1	(9,264,656)	SG	26.884%	(2,490,725)	3.2.1
June 2023 REC Deferrals	456	1	3,203,428	SG	26.884%	861,215	3.2.1
June 2023 Leaning Juniper Indemnity	456	1	21,449	SG	26.884%	5,766	3.2.1
Add December 2025 Forecasted REC Revenues	456	3	██████████	SG	26.884%	██████████	3.2.2

**Description of Adjustment:**

This adjustment removes REC revenue and REC deferrals booked during the 12 months ended June 2023. Most of Oregon's share of the renewable energy credits (RECs) are banked for compliance; however, not all RECs meet the Oregon RPS qualifications. Oregon's revenues from RPS ineligible RECs that are sold are passed backed to customers through the Oregon property sales balancing account per Commission Order No. 10-210 in Docket UP 260. REC revenues received through Schedule 272 are added back into Test Year results on a forecast basis.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Confidential REC Revenues**  
**Actuals as Booked**

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	Kennecott Removal	NET Rec Revenue
FERC Acct (Ref B1)	4562700	4562700	4562700	4562700	
SAP Acct	301944	301944	301945	301945	
July-22	(385,881)	424,953	(408,834)	50,000	(319,762)
August-22	(391,563)	385,881	(52,146)	50,000	(7,828)
September-22	(50,000)	391,563	(50,000)	50,000	341,563
October-22	(50,000)	50,000	(50,000)	50,000	-
November-22	(50,000)	50,000	(50,000)	50,000	-
December-22	(50,000)	50,000	(1,275,000)	50,000	(1,225,000)
January-23	(50,587)	50,000	(50,000)	50,000	(587)
February-23	(1,672,998)	50,587	(394,000)	50,000	(1,966,410)
March-23	(3,579,650)	1,672,998	(2,030,916)	50,000	(3,887,569)
April-23	(1,644,301)	3,579,650	(3,578,638)	50,000	(1,593,288)
May-23	(659,338)	1,644,301	(1,646,670)	50,000	(611,707)
June-23	(51,366)	659,338	(652,040)	50,000	5,932
<b>12 ME June 2023 Total</b>	<b>(8,635,683)</b>	<b>9,009,270</b>	<b>(10,238,244)</b>	<b>600,000</b>	<b>(9,264,656)</b>

**REC Deferrals Included in Unadjusted Results:**

FERC Account 4562700  
Amount Yr. Ended June 2023 **3,203,428 Ref. 3.2**

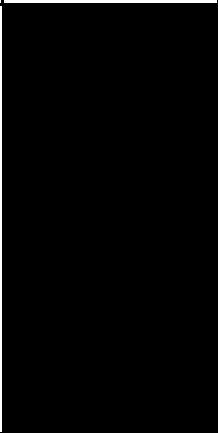
**Leaning Juniper indemnity REC revenue included in unadjusted results:**

FERC Account 4562700  
Amount Yr. Ended June 2023 **21,449 Ref. 3.2**



**PacifiCorp  
Oregon General Rate Case - December 2025  
Confidential REC Revenues  
Pryor Mountain REC Revenues  
Calendar Year 2025 Forecast**

*Note: Please see Confidential Exhibit PAC/1706\_CONF for redacted information.*

<b>Posting Date</b>	<b>Pryor Mountain REC Forecast</b>
January-25	
February-25	
March-25	
April-25	
May-25	
June-25	
July-25	
August-25	
September-25	
October-25	
November-25	
December-25	
<b>12 ME December 2025 Total</b>	<b>Ref. 3.2</b>

**PacifiCorp  
 Oregon General Rate Case - December 2025  
 Wheeling Revenue**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Other Electric Revenues	456	1	(21,179,367)	SG	26.884%	(5,693,894)	3.3.
Other Electric Revenues	456	1	4,674,238	SE	26.339%	1,231,153	3.3.
Other Electric Revenues	456	2	1,646,196	SG	26.884%	442,566	3.3.
Other Electric Revenues	456	3	31,722,057	SG	26.884%	8,528,208	3.3.
			<u>16,863,125</u>			<u>4,508,033</u>	
<b>Adjustment Detail:</b>							
Actual Wheeling Revenues 12 ME June 2023			181,740,192				3.3.
Total Adjustments			<u>16,863,125</u>				Above
Adjusted Wheeling Revenues 12 ME December 2025			<u>198,603,317</u>				3.3.

**Description of Adjustment:**

This adjustment removes out-of-period and one-time adjustments from wheeling revenues recorded in 12 months ended June 2023 and adds in pro forma changes through December 2025.

**PacifiCorp  
Oregon General Rate Case - December 2025  
Wheeling Revenue**

<b>Customer</b>	<b>Total</b>
3 Phase Renewables	5
Airport Solar LLC	(2,192,009)
Altop Energy Trading LLC	(267)
Arizona Electric Power Cooperative, Inc.	(1,908)
Arizona Public Service Company	(71,477)
Avangrid Renewables, LLC	(6,064,628)
Avista	(141)
Basin Electric Power Cooperative	(2,217,746)
BHG	(6,810)
Black Hills Corporation	(3,861,079)
Black Hills/Colorado Electric Utility Company	(594)
Bonneville Power Administration	(24,814,036)
Brookfield Renewable Trading & Marketing LP	(461,882)
Calpine Energy Solutions	(782,257)
City of Roseville	(1,809,567)
Clatskanie Peoples Utility District	(591,354)
Conoco Phillips Company	(15,982)
Constellation Energy Generation, LLC (ESS)	(30,413)
Constellation Energy Generation, LLC (Stateline)	(14,154,538)
CP Energy Marketing (US) Inc.	(18,207)
Deseret Generation & Trans.	(7,509,142)
Dynasty Power Inc.	(2,586,689)
EDF Trading North America, LLC	(348,886)
Energy Keepers, Inc	(621,822)
Evergreen Biopower	(441,805)
Fall River Rural Electric Cooperative	(151,308)
Falls Creek H.P. LP	(180,384)
Garrett Solar LLC	(458,279)
Guzman Energy, LLC	(3,402,365)
Idaho Power Company	(4,140,622)
Idaho Power Company - Power Supply Merchant	410,105
Imperial Irrigation District	(675,555)
Macquarie Energy, LLC	(2,321,146)
MAG Energy Solutions, Inc.	(346,322)
Mercuria Energy America, LLC	(2,071,680)
Moon Lake Electric Association	(20,424)
Morgan Stanley	(2,919,830)
Navajo Tribal Utility Authority	(201,961)
Nevada Power Company	(130,338)
NextEra Energy Resources, LLC	(2,919,243)
Pacific Gas & Electric Company	(12,627)
PACIFICORP TRANSFER	(0)
Portland General Electric Company	(125,718)
Powerex Corporation	(45,457,792)
Public Services Company of Colorado	(23,556)
Rainbow Energy Marketing	(2,116,371)

**PacifiCorp  
Oregon General Rate Case - December 2025  
Wheeling Revenue**

<b>Customer</b>	<b>Total</b>
Sacramento Municipal Utility District	(749,049)
Salt River Project	(989,991)
Shell Energy North America	(4,411,450)
Sierra Pacific Power Company	(36,159)
Southern California Edison Company	(4,284,021)
Southern California Public Power Authority	(55,077)
State of South Dakota	(157,695)
Tenaska Power Services Co	(571,932)
The Energy Authority, Inc.	(1,336,764)
Thermo No. 1 BE-01, LLC	(486,509)
TransAlta Energy Marketing (U.S.) Inc.	(1,062,516)
Tri-State Generation & Trans.	(729,984)
U.S. Bureau of Reclamation CR	(10,961)
U.S. Bureau of Reclamation FNO	(21,241)
U.S. Bureau of Reclamation WB	(23,710)
Uniper Global Commodities North America LLC	(538,405)
Utah Associated Municipal Power Systems	(25,156,017)
Utah Municipal Power Agency	(4,725,493)
Vitol Inc.	(1,291,984)
Warm Springs Power Enterprises	(119,700)
Western Area Power Adm CO River	(2,064)
Western Area Power Adm FNO	(89,141)
Western Area Power Adm LAP	(275,439)
Western Area Power Administration	(2,911,836)
SAP Adjustments	4,165,598

**Total** (181,740,192)  
Ref 3.3

**Type**

1	Remove refunds and other out of period adjustments	16,505,128
2	Annualized Changes	(1,646,196)
3	Proforma Adjustments	(31,722,057)

**Incremental Adjustments** (16,863,125)  
Ref 3.3

**Accum Totals** (198,603,317)  
Ref 3.3

**PacifiCorp  
 Oregon General Rate Case December 2025  
 Fly Ash Revenue**

<b>Adjustment to Revenue:</b>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Fly Ash Revenue	456	3	(5,179,536)	SG	26.884%	(1,392,474)	Below

**Adjustment Detail:**

12 Months Ended June 2023	14,065,194
12 Months Ending December 2025	8,885,658
Total Adjustment	<u>(5,179,536)</u>

**Description of Adjustment:**

This adjustment walks forward the level of fly ash sales revenue from the June 2023 Base Period to the December 2025 Test Period.

## Tab 4 - Operation & Maintenance Expense

**PacifiCorp**  
**Oregon General Rate Case – December 2025**  
**Operation & Maintenance Expense Adjustment Index**

The Company's June 2023 actual O&M expenses are the basis for the test period O&M expenses. These actual expenses are adjusted for various normalizing items including labor costs, non-labor operation and maintenance, and inflation to reflect the appropriate level of on-going costs that the Company expects to incur during the December 2025 test period. The following adjustments are included:

- 4.1 Miscellaneous General Expense & Revenue
- 4.2 Confidential Wages & Employee Benefits
- 4.3 Pension Related Non-Service Expense
- 4.4 Remove Non-Recurring Entries
- 4.5 Insurance Expense
- 4.6 Generation Overhaul Expense
- 4.7 Revenue Sensitive Items & Uncollectible Accounts
- 4.8 Memberships & Subscriptions
- 4.9 Meals and Entertainment Adjustment
- 4.10 O&M Escalation
- 4.11 Wildfire & Vegetation Management O&M
- 4.12 Customer Payment Fees
- 4.13 Incremental O&M





**PacifiCorp**  
**Oregon General Rate Case - December 2021**  
**Tab 4 Adjustment Summary**

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	Revenue Sensitive Items & Uncollectible Accounts	Memberships and Subscriptions	Meals and Entertainment Adjustment	O&M Escalation	Wildfire and Vegetation Management O&M	Customer Payment Fees	Incremental O&M
1 Operating ReWenues:							
2 General Business ReWenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating ReWenues	-	-	-	-	-	-	-
6 Total Operating ReWenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	(7,536)	1,092,285	-	-	(2,926,609)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	(4,640)	76,003	-	-	258,897
12 Other Power Supply	-	-	(16,027)	1,007,277	-	-	-
13 Transmission	-	-	(4,442)	(102,995)	(2,458,706)	-	-
14 Distribution	-	-	(41,565)	633,634	5,435,297	-	-
15 Customer Accounting	1,717,034	-	(2,357)	340,993	-	4,808,555	-
16 Customer SerWice & Info	-	-	(10,588)	(12,029)	-	-	-
17 Sales	-	-	-	-	-	-	-
18 AdministratiWe & General	1,203,250	(172,095)	(73,906)	1,032,506	-	-	-
19							
20 Total O&M Expenses	2,920,284	(172,095)	(161,060)	4,067,673	2,976,591	4,808,555	(2,667,712)
21							
22 Depreciation	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-
24 Taxes Other Than Income	6,690,549	-	-	-	-	-	-
25 Income Taxes - Federal	(1,927,771)	34,519	32,306	(815,906)	(597,054)	(964,515)	535,098
26 Income Taxes - State	(436,587)	7,818	7,316	(184,780)	(135,216)	(218,436)	121,185
27 Income Taxes - Def Net	-	-	-	-	-	-	-
28 InWestment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc ReWenue & Expense	-	-	-	-	-	-	-
30							
31 Total Operating Expenses:	7,246,476	(129,758)	(121,438)	3,066,986	2,244,321	3,625,604	(2,011,430)
32							
33 Operating ReW For Return:	(7,246,476)	129,758	121,438	(3,066,986)	(2,244,321)	(3,625,604)	2,011,430
34							
35 Rate Base:							
36 Electric Plant In SerWice	-	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-	-
44 Working Capital	216,799	(3,882)	(3,633)	91,758	67,145	108,470	(60,178)
45 Weatherization Loans	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	216,799	(3,882)	(3,633)	91,758	67,145	108,470	(60,178)
49							
50 Rate Base Deductions:							
51 Accum ProW For Deprec	-	-	-	-	-	-	-
52 Accum ProW For Amort	-	-	-	-	-	-	-
53 Accum Def Income Tax	-	-	-	-	-	-	-
54 Unamortized ITC	-	-	-	-	-	-	-
55 Customer AdW For Const	-	-	-	-	-	-	-
56 Customer SerWice Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-
58							
59 Total Rate Base Deductions	-	-	-	-	-	-	-
60							
61 Total Rate Base:	216,799	(3,882)	(3,633)	91,758	67,145	108,470	(60,178)
62							
63 Return on Rate Base	-0.148%	0.003%	0.002%	-0.062%	-0.046%	-0.074%	0.041%
64							
65 Return on Equity	-0.295%	0.005%	0.005%	-0.125%	-0.091%	-0.148%	0.082%
66							
67 TAX CALCULATION:							
68 Operating ReWenue	(9,610,834)	172,095	161,060	(4,067,673)	(2,976,591)	(4,808,555)	2,667,712
69 Other Deductions	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-
71 Interest	5,614	(101)	(94)	2,376	1,739	2,809	(1,558)
72 Schedule "M" Additions	-	-	-	-	-	-	-
73 Schedule "M" Deductions	-	-	-	-	-	-	-
74 Income Before Tax	(9,616,448)	172,196	161,154	(4,070,049)	(2,978,330)	(4,811,364)	2,669,271
75							
76 State Income Taxes	(436,587)	7,818	7,316	(184,780)	(135,216)	(218,436)	121,185
77 Taxable Income	(9,179,861)	164,378	153,838	(3,885,269)	(2,843,114)	(4,592,928)	2,548,086
78							
79 Federal Income Taxes + Other	(1,927,771)	34,519	32,306	(815,906)	(597,054)	(964,515)	535,098
APPROXIMATE PRICE CHANGE	9,934,656	(178,593)	(167,142)	4,218,175	3,089,399	4,990,791	(2,768,814)

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Miscellaneous General Expense & Revenue**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Gain on Property Sales	421	1	367,122	SO	27.425%	100,685	
Gain on Property Sales	421	1	(300,141)	SG	26.884%	(80,690)	
Gain on Property Sales	421	1	-	OR	Situs	-	
Gain on Property Sales	421	1	(21,760)	UT	Situs	-	
			<u>45,221</u>			<u>19,995</u>	4.1.1
Commercial and Industrial	442	1	1,769,316	OR	Situs	1,769,316	4.1.2
<b>Adjustment to Expense:</b>							
Office Supplies and Expenses	921	1	(26,294)	SO	27.425%	(7,211)	
Office Supplies and Expenses	921	1	(7,157)	SO	27.425%	(1,963)	
Re-allocate Regulatory Commission	928	1	2,763	SG	26.884%	743	
Re-allocate Regulatory Commission	928	1	(2,763)	OR	Situs	(2,763)	
Re-allocate Regulatory Commission	928	1	644	UT	Situs	-	
Re-allocate Regulatory Commission	928	1	(644)	SO	27.425%	(176)	
Credit facility fees	921	1	1,640,425	SO	27.425%	449,894	
Blue Sky	909	1	(92,289)	CN	30.706%	(28,338)	
Blue Sky	909	1	14,959	OR	Situs	14,959	
Blue Sky	903	1	(9,820)	OR	Situs	(9,820)	
Blue Sky	929	1	(13,300)	SO	27.425%	(3,648)	
Remove system allocation	909	1	(414,936)	CN	30.706%	(127,408)	
Add situs allocation	909	1	7,006	UT	Situs	-	
Add situs allocation	909	1	2,882	ID	Situs	-	
Add situs allocation	909	1	1,571	WY	Situs	-	
Add situs allocation	909	1	-	WA	Situs	-	
Add situs allocation	909	1	53,462	CA	Situs	-	
Add situs allocation	909	1	350,015	OR	Situs	350,015	
Remove Misc. Steam Expense	506	1	(8,333)	SG	26.884%	(2,240)	
Reallocation Gen. Expense	923	1	(225,008)	WY	Situs	-	
Reallocation Gen. Expense	557	1	225,008	SG	26.884%	60,491	
Removal of prior-period entry	557	1	730,540	SG	26.884%	196,400	
			<u>2,228,731</u>			<u>888,935</u>	4.1.1
Total Adjustment			<u>4,043,268</u>			<u>2,678,245</u>	

**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 certain items such as gains and losses on property sales to reflect the appropriate allocation. In addition, it recognizes revenues from the Oregon Customer Opt-Out amortization.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Miscellaneous General Expense & Revenue**  
**Adjustments Required**

<b>Description</b>	<b>FERC</b>	<b>Factor</b>	<b>Amount</b>	
<b>FERC 421 - (Gain)/Loss on Sale of Utility Plant</b>				
Gain on Property Sales	421	SO	367,122	
Gain on Property Sales	421	SG	(300,141)	
Gain on Property Sales	421	OR	-	
Gain on Property Sales	421	UT	(21,760)	
			<u>45,221</u>	<b>Ref 4.1</b>
<b>Non Regulated Flights</b>				
Office Supplies and Expenses	921	SO	(26,294)	
<b>FERC 921 - Office Supplies &amp; Expenses</b>				
Office Supplies and Expenses	921	SO	(7,157)	
<b>FERC 928 - Regulatory Commission Expenses</b>				
Re-allocate Regulatory Commission	928	SG	2,763	
Re-allocate Regulatory Commission	928	OR	(2,763)	
Re-allocate Regulatory Commission	928	UT	644	
Re-allocate Regulatory Commission	928	SO	(644)	
<b>Credit Facility Fee Adjustment</b>				
Credit facility fees	921	SO	1,640,425	
<b>Informational &amp; Instructional Advertising</b>				
Blue Sky	909	CN	(92,289)	
Blue Sky	909	OR	14,959	
Blue Sky	903	OR	(9,820)	
Blue Sky	929	SO	(13,300)	
Remove system allocation	909	CN	(414,936)	
Add situs allocation	909	UT	7,006	
Add situs allocation	909	ID	2,882	
Add situs allocation	909	WY	1,571	
Add situs allocation	909	WA	-	
Add situs allocation	909	CA	53,462	
Add situs allocation	909	OR	350,015	
Remove Misc. Steam Expense	506	SG	(8,333)	
Reallocation Gen. Expense	923	WY	(225,008)	
Reallocation Gen. Expense	557	SG	225,008	
Removal of prior-period entry	557	SG	730,540	
<b>TOTAL MISC GENERAL EXPENSE REMOVED</b>			<u><u>2,228,731</u></u>	<b>Ref 4.1</b>

**PacifiCorp  
Oregon General Rate Case - December 2025  
Miscellaneous General Expense & Revenue**

**Revenues that need to be included in results:**

	Five-year Opt Out Amortization	Account	Factor	
Commercial & Industrial	<u>1,769,316</u>	<u>442</u>	<u>OR</u>	<u>Ref 4.1</u>

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Confidential Wages & Employee Benefits**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Operations	500	3	3,517,824	SG	26.884%	945,737	
Fuel Related-Non NPC	501	3	6,371	SE	26.339%	1,678	
Steam Maintenance	512	3	2,662,415	SG	26.884%	715,768	
Hydro Operations	535	3	750,158	SG-P	26.884%	201,674	
Hydro Operations	535	3	535,742	SG-U	26.884%	144,030	
Hydro Maintenance	545	3	128,063	SG-P	26.884%	34,429	
Hydro Maintenance	545	3	38,270	SG-U	26.884%	10,289	
Other Operations	548	3	635,550	SG	26.884%	170,862	
Other Operations	549	3	1,146	OR	Situs	1,146	
Other Maintenance	553	3	150,025	SG	26.884%	40,333	
Other Power Supply Expenses	557	3	1,671,938	SG	26.884%	449,486	
Other Power Supply Expenses	557	3	2,659	OR	Situs	-	
Transmission Operations	560	3	1,452,335	SG	26.884%	390,448	
Transmission Maintenance	571	3	906,632	SG	26.884%	243,740	
Distribution Operations	580	3	2,379,231	SNPD	24.998%	594,770	
Distribution Operations	580	3	1,961,661	OR	Situs	724,744	
Distribution Maintenance	593	3	498,328	SNPD	24.998%	124,574	
Distribution Maintenance	593	3	5,283,581	OR	Situs	1,792,523	
Customer Accounts	903	3	1,559,055	CN	30.706%	478,716	
Customer Accounts	903	3	563,895	OR	Situs	98,266	
Customer Services	908	3	270,803	CN	30.706%	83,152	
Customer Services	908	3	78	OTHER	0.000%	-	
Customer Services	908	3	343,830	OR	Situs	122,000	
Administrative & General	920	3	1,548,207	SO	27.425%	424,603	
Administrative & General	920	3	(2,588)	OR	Situs	(34,386)	
Administrative & General	935	3	118,432	SO	27.425%	32,481	
Administrative & General	935	3	6,376	OR	Situs	4,870	
			<u>26,990,019</u>			<u>7,795,932</u>	4.2.11

**Description of Adjustment:**

This adjustment recognizes wage and benefit increases that have occurred during the base period 12 months ended June 2023, or are projected to occur during the twelve month period ending December 2025 for labor charged to operation & maintenance accounts. See page 4.2.1 for more information on how this adjustment was calculated.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Confidential Wages & Employee Benefits**

Page 4.2.1

The unadjusted, annualized (12 months ended June 2023), and pro forma period (12 months ending December 2025) labor expenses are summarized on page 4.2.2. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual June 2023 total labor related expenses are identified on page 4.2.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual June 2023 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.2.4.
3. The annualized June 2023 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2025 (see page 4.2.3). Union and non-union costs were escalated using the contractual and target rates found on page 4.2.4 and 4.2.5.
4. Compensation related to the Annual Incentive Plan (AIP) is included on a 5-year historical average, using a ratio of AIP to wages, as adopted in Settlement and approved in UE-399. Named Executive Officers (NEO's) and one-half of remaining AIP has also been removed per Commission order in general rate case UE-374.  

The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides certain employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above. Bonuses are also included on a 5-year historical average.
5. Pro Forma December 2025 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual June 2023 data escalated to December 2025. These expenses can be found on page 4.2.6.
6. Payroll tax calculations can be found on page 4.2.7.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Confidential Wage & Employee Benefits**

Description	Actual 12 Months Ended June 2023	Pro Forma 12 Months Ending June 2024	Adjustment	Ref.
Regular Ordinary Time	455,251,586	492,738,759	37,487,173	
Overtime	91,478,029	99,010,683	7,532,654	
Premium Pay	12,798,107	13,851,952	1,053,845	
<b>Subtotal for Escalation</b>	<b>559,527,722</b>	<b>605,601,394</b>	<b>46,073,672</b>	4.2.3&4
Unused Leave	6,470,860	7,003,696	532,836	4.2.5
Temporary/Contract Labor	-	-	-	
Severance Pay	(554,764)	(554,764)	-	
Other Salary/Labor Costs	5,272,725	5,272,725	-	
Joint Owner Cutbacks	(1,057,432)	(1,144,505)	(87,073)	4.2.5
<b>Subtotal Bare Labor</b>	<b>569,659,111</b>	<b>616,178,546</b>	<b>46,519,435</b>	
Annual Incentive Plan	30,925,083	16,693,314	(14,231,769)	4.2.5
<b>Total Incentive</b>	<b>30,925,083</b>	<b>16,693,314</b>	<b>(14,231,769)</b>	
Overtime Meals	1,776,519	1,776,519	-	
Bonus and Awards	2,907,073	1,859,817	(1,047,256)	4.2.5
Physical Exam	69,612	69,612	-	
Education Assistance	186,812	186,812	-	
Mining Salary/Benefit Credit	(176,072)	(176,072)	-	
<b>Total Other Labor</b>	<b>4,763,944</b>	<b>3,716,688</b>	<b>(1,047,256)</b>	
<b>Subtotal Labor and Incentive</b>	<b>605,348,138</b>	<b>636,588,548</b>	<b>31,240,410</b>	
Pensions	5,302,118	4,231,448	(1,070,670)	4.2.6
SERP Plan	-	-	-	4.2.6
Post Retirement Benefits	(454,712)	1,351,007	1,805,719	4.2.6
Post Employment Benefits	5,210,986	4,727,828	(483,158)	4.2.6
<b>Total Pensions</b>	<b>10,058,392</b>	<b>10,310,284</b>	<b>251,892</b>	4.2.6
Pension Administration	1,277,414	1,277,414	-	4.2.6
Medical	57,854,950	62,483,346	4,628,396	4.2.6
Dental	3,235,573	3,322,933	87,360	4.2.6
Vision	363,698	363,698	0	4.2.6
Life	872,318	944,148	71,830	4.2.6
401(k)	45,179,962	48,900,254	3,720,292	4.2.6
401(k) Administration	194	181	(14)	4.2.6
Accidental Death & Disability	28,975	31,361	2,386	4.2.6
Long-Term Disability	4,137,531	4,478,232	340,700	4.2.6
Worker's Compensation	968,705	1,048,472	79,767	4.2.6
Other Salary Overhead	646,517	646,517	-	4.2.6
<b>Total Benefits</b>	<b>114,565,838</b>	<b>123,496,556</b>	<b>8,930,719</b>	4.2.6
<b>Subtotal Pensions and Benefits</b>	<b>124,624,230</b>	<b>133,806,840</b>	<b>9,182,610</b>	4.2.6
Payroll Tax Expense	41,756,669	43,981,868	2,225,199	4.2.7
Payroll Tax Expense-Unemployment	3,213,518	3,213,518	-	
<b>Total Payroll Taxes</b>	<b>44,970,188</b>	<b>47,195,387</b>	<b>2,225,199</b>	
<b>Total Labor</b>	<b>774,942,556</b>	<b>817,590,775</b>	<b>42,648,219</b>	4.2.11
Non-Utility and Capitalized Labor	284,518,456	300,176,656	15,658,200	4.2.11
<b>Total Utility Labor</b>	<b>490,424,100</b>	<b>517,414,119</b>	<b>26,990,019</b>	4.2.11

Ref. 4.2

PacifiCorp  
Oregon General Rate Case - December 2025  
Escalation of Regular, Overtime, and Premium Labor  
(Figures are in thousands)

Labor (12 Months Ended June 2023)

Account Desc.	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Total
Regular Ordinary Time	35,112	37,832	37,468	35,911	38,107	37,356	37,502	36,116	42,098	36,205	41,197	40,348	455,252
Overtime	6,798	10,411	8,436	6,329	7,833	9,307	6,319	7,655	7,003	7,419	7,734	7,734	91,478
Premium Pay	985	1,334	1,099	896	1,012	982	1,261	890	1,095	983	1,133	1,136	12,798
<b>Grand Total</b>	<b>42,896</b>	<b>49,577</b>	<b>47,003</b>	<b>43,133</b>	<b>45,358</b>	<b>46,171</b>	<b>48,070</b>	<b>43,315</b>	<b>50,847</b>	<b>44,191</b>	<b>49,749</b>	<b>49,218</b>	<b>559,528</b>

Ref. 4.2.2  
Ref. 4.2.2  
Ref. 4.2.2  
Ref. 4.2.2

Labor (12 Months Ended June 2023)

Group Code	Labor Group	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Total
2	Officer/Exempt	15,814	16,868	17,522	16,037	16,817	17,497	16,637	16,353	19,892	16,218	18,759	18,880	207,295
3	IBEW 125	3,722	4,481	4,111	3,656	4,154	4,354	4,251	3,893	4,189	3,750	4,403	4,365	49,330
4	IBEW 659	4,470	6,671	5,206	3,934	4,347	4,260	5,985	4,125	4,665	4,306	4,836	4,831	57,637
5	UWUA 197	211	315	202	222	225	219	372	206	179	216	220	220	2,806
8	UWUA 127	3,911	4,328	4,280	4,083	4,095	4,305	4,088	3,788	4,209	4,343	4,251	4,263	49,965
9	IBEW 57 WY	83	88	61	59	59	59	67	60	70	68	79	80	832
11	IBEW 57 PD	9,414	11,070	10,001	9,397	9,888	9,567	10,900	9,284	11,156	9,873	11,297	10,690	122,519
12	IBEW 57 PS	3,311	3,681	3,628	3,657	3,703	3,660	3,563	3,612	4,238	3,491	3,722	3,704	44,170
13	PCCC Non-Exempt	444	492	448	421	429	441	482	425	420	449	443	443	5,326
15	IBEW 57 CT	313	337	301	302	335	373	368	348	372	325	377	358	4,106
16	IBEW 77	134	134	144	121	139	153	138	137	129	130	117	131	1,608
18	Non-Exempt	1,069	1,112	1,098	1,045	1,169	1,282	1,207	1,083	1,275	1,087	1,243	1,254	13,934
<b>Grand Total</b>		<b>42,896</b>	<b>49,577</b>	<b>47,003</b>	<b>43,133</b>	<b>45,358</b>	<b>46,171</b>	<b>48,070</b>	<b>43,315</b>	<b>50,847</b>	<b>44,191</b>	<b>49,749</b>	<b>49,218</b>	<b>559,528</b>

Annualization Increase

Group Code	Labor Group	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Total
2	Officer/Exempt							3.54%	4.50%			2.00%		(1)
3	IBEW 125													(1.5)
4	IBEW 659	1.50%												(1)
5	UWUA 197													(1.5)
8	UWUA 127				2.25%									(1)
9	IBEW 57 WY	2.50%												(1)
11	IBEW 57 PD								4.00%					(1.6)
12	IBEW 57 PS								4.00%					(1.6)
13	PCCC Non-Exempt							2.45%						(1)
15	IBEW 57 CT								4.00%					(1.6)
16	IBEW 77								2.00%					(1)
18	Non-Exempt							3.17%						(1)

Annualized Labor June 2023

Group Code	Labor Group	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Total
2	Officer/Exempt	16,374	17,465	18,143	16,605	17,412	18,116	16,637	16,353	19,892	16,218	18,759	18,880	210,855
3	IBEW 125	3,889	4,683	4,296	3,820	4,341	4,550	4,443	3,893	4,189	3,750	4,403	4,365	50,622
4	IBEW 659	4,559	6,804	5,310	4,012	4,434	4,345	6,105	4,208	4,758	4,382	4,836	4,831	58,566
5	UWUA 197	221	329	211	232	235	229	389	215	230	187	226	220	2,923
8	UWUA 127	3,999	4,426	4,376	4,083	4,095	4,305	4,098	3,788	4,209	4,343	4,251	4,263	50,247
9	IBEW 57 WY	83	88	61	59	59	59	67	60	70	68	79	80	832
11	IBEW 57 PD	9,791	11,513	10,401	9,773	10,284	9,950	11,336	9,284	11,156	9,873	11,297	10,690	125,329
12	IBEW 57 PS	3,444	3,828	3,774	4,012	3,849	3,807	3,706	3,612	4,238	3,491	3,722	3,704	45,186
13	PCCC Non-Exempt	455	504	458	431	439	452	482	425	432	420	449	443	5,392
15	IBEW 57 CT	325	350	313	314	348	388	382	348	372	325	377	358	4,199
16	IBEW 77	136	137	147	124	142	157	141	137	129	130	117	131	1,627
18	Non-Exempt	1,103	1,147	1,133	1,078	1,206	1,322	1,207	1,093	1,275	1,087	1,243	1,254	14,149
<b>Grand Total</b>		<b>44,379</b>	<b>51,274</b>	<b>48,624</b>	<b>44,542</b>	<b>46,644</b>	<b>47,660</b>	<b>48,994</b>	<b>43,407</b>	<b>50,951</b>	<b>44,285</b>	<b>49,759</b>	<b>49,218</b>	<b>569,956</b>

Ref. 4.2.2

- (1) Overall actual.
- (2) Labor increases supported by union contracts/actual increases.
- (3) Projected labor increases supported by planned targets.
- (4) Increase will be contingent on the future outcome of a new contract. (CONFIDENTIAL)
- (5) A general increase of 2.5% and an additional adjustment of 2.0% for 2023.
- (6) A general increase of 2.5% and an additional adjustment of 1.5% for 2024.
- (7) A general increase of 2.5% and an additional adjustment of 2% for 2024.



**PacificCorp**  
Oregon General Rate Case - December 2025  
Escalation of Regular, Overtime, and Premium Labor  
(Figures are in thousands)

Note: Please see Confidential Exhibit PAC1704\_CONF for redacted information.

Pro Forma Increase to December 2025  
Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2023 is shown as effective on January 1, 2024.

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2	Officer/Exempt	3.50%												(3)
	12/26/2023	3.50%												(3)
	12/26/2024													(3)
3	IBEW 125	2.50%												(2)
	1/26/2024	2.50%												(2)
	1/26/2025													(2)
4	IBEW 659													(4) CONF
														(4) CONF
5	UWUJA 197					2.50%								(2)
	5/26/2024					2.50%								(2)
	5/26/2025													(2)
8	UWUJA 127										2.25%			(2)
	9/26/2023										2.25%			(2)
	9/26/2024										2.50%			(2)
	9/26/2025										2.50%			(2)
9	IBEW 57 WY							4.00%						(2)
	6/26/2023							4.00%						(2)
	6/26/2024							4.50%						(2)
	6/26/2025							2.50%						(2)
11	IBEW 57 PD		4.50%											(2,7)
	1/26/2024		4.50%											(2,7)
	1/26/2025													(2,7)
12	IBEW 57 PS		4.50%											(2,7)
	1/26/2024		4.50%											(2,7)
	1/26/2025													(2,7)
13	PCCC Non-Exempt													(3)
	12/26/2023	3.50%												(3)
	12/26/2024	3.50%												(3)
15	IBEW 57 CT		4.50%											(2,7)
	1/26/2024		4.50%											(2,7)
	1/26/2025													(2,7)
16	IBEW 77													(4) CONF
														(4) CONF
18	Non-Exempt													(3)
	12/26/2023	3.50%												(3)
	12/26/2024	3.50%												(3)

**Pro Forma Labor December 2025**

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2	Officer/Exempt	17,822	17,518	21,309	17,373	20,095	20,225	17,540	18,709	19,435	17,788	18,652	19,407	225,873
3	IBEW 125	4,443	4,090	4,401	3,940	4,626	4,586	4,086	4,320	4,514	4,014	4,361	4,780	52,960
4	IBEW 659													
5	UWUJA 197	389	215	230	187	226	231	232	345	221	243	247	241	3,008
8	UWUJA 127	4,098	3,798	4,209	4,343	4,251	4,263	3,999	4,426	4,376	4,386	4,400	4,624	51,174
9	IBEW 57 WY	67	60	70	68	79	80	92	98	68	66	65	66	878
11	IBEW 57 PD	11,336	9,923	11,950	10,575	12,100	11,451	10,487	12,332	11,141	10,468	11,015	10,658	133,436
12	IBEW 57 PS	3,706	3,869	4,540	3,739	3,987	3,968	3,689	4,101	4,042	4,297	4,122	4,077	48,137
13	PCCC Non-Exempt	517	456	463	450	481	475	487	540	491	462	471	484	5,776
15	IBEW 57 CT	382	373	398	348	403	383	349	375	335	336	373	416	4,471
16	IBEW 77													
18	Non-Exempt	1,293	1,171	1,365	1,164	1,332	1,343	1,181	1,229	1,214	1,155	1,292	1,417	15,156
<b>Grand Total</b>		<b>50,544</b>	<b>45,998</b>	<b>54,024</b>	<b>47,703</b>	<b>52,964</b>	<b>52,395</b>	<b>47,245</b>	<b>54,618</b>	<b>51,788</b>	<b>47,708</b>	<b>50,171</b>	<b>51,061</b>	<b>605,601</b>

Ref. 4.2.2

- (1) Overall actual.
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- (5) A general increase of 2.5% and an additional adjustment of 2.0% for 2023.
- (6) A general increase of 2.5% and an additional adjustment of 1.5% for 2023.
- (7) A general increase of 2.5% and an additional adjustment of 2% for 2024.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Confidential Wage & Employee Benefits**

**Composite Labor Increases**

Regular Time/Overtime/Premium Pay - Actual	559,527,722		<b>Ref.</b>
Regular Time/Overtime/Premium Pay Dec 2025 - Pro Forma	605,601,394	<sup>1</sup> CAGR	4.2.2
% Increase	8.23%	3.22%	4.2.2

**Miscellaneous Bare Labor Escalation**

<b>Description</b>	<b>June 2023 Actual</b>	<b>Pro Forma Increase</b>	<b>December 2025 Pro Forma</b>	<b>Pro Forma Adjustment</b>	<b>Ref.</b>
Unused Leave	6,470,860	8.23%	7,003,696	532,836	4.2.2
Joint Owner Cutbacks	(1,057,432)	8.23%	(1,144,505)	(87,073)	4.2.2
	<u>5,413,429</u>		<u>5,859,191</u>	<u>445,763</u>	

**Bonus and Awards Calculation:**

<b>Description</b>	<b>June 2023 Actual</b>	<b>Pro Forma Increase</b>	<b>December 2025 Pro Forma</b>	<b>Pro Forma Adjustment</b>	<b>Ref.</b>
Bonus and Awards Calculation	2,907,073		1,859,817	(1,047,256)	4.2.2

<u>Year</u>	<u><sup>3</sup> Exempt Bonus</u>	<u>Non-Exempt and Union Bonus</u>	<u>Total</u>	
2022	1,288,716	419,961	1,708,677	
2021	41,767	141,126	182,893	
2020	660,585	989,763	1,650,348	
2019	2,873,088	1,026,198	3,899,286	
2018	824,535	1,033,346	1,857,881	
	<u>5,688,691</u>	<u>3,610,394</u>	<u>9,299,084</u>	Total
	<u>1,137,738</u>	<u>722,079</u>	<u>1,859,817</u>	5-Year Avg.
			<b>Above</b>	

**Annual Incentive Plan Escalation**

<b>Description</b>	<b>June 2023 Actual</b>	<b>December 2025</b>	<b><sup>2</sup> Remove 50%</b>	<b>Pro Forma Adjustment</b>	<b>Ref.</b>
Annual Incentive Plan Compensation	30,925,083	33,386,628	16,693,314	(14,231,769)	4.2.2

<u>Year</u>	<u><sup>3</sup> Exempt Wages</u>	<u><sup>3</sup> AIP</u>	<u>%</u>	
2022	193,734,722	31,894,180	16.463%	
2021	188,363,246	28,389,339	15.072%	
2020	196,651,699	27,916,645	14.196%	
2019	190,966,807	28,914,550	15.141%	
2018	183,538,498	27,045,212	14.735%	
	<u>759,520,250</u>	<u>112,265,746</u>	<u>14.781%</u>	Total
2025	<u>225,873,167</u>	<u>33,386,628</u>	14.781%	5-Year Avg.
		<b>Above</b>		

<sup>1</sup>Compound Annual Growth Rate

<sup>2</sup>Per Commission Order in GRC UE-374, Order No. 20-473

<sup>3</sup>Net of Named Executive Officers (NEO's) Compensation

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Confidential Wage & Employee Benefits**

Description	A	B	C	D	D - A	Ref
	Actual June 2023 Net of Joint Venture	Actual June 2023 Gross	Projected December 2025 Gross	Projected December 2025 Net of Joint Venture	Pro Forma Adjustment	
Pensions	5,302,118	5,388,015	4,300,000	4,231,448	<b>(1,070,670)</b>	4.2.2
SERP Plan	-	-	-	-	-	4.2.2
Post Retirement Benefits	(454,712)	(413,808)	1,229,477	1,351,007	<b>1,805,719</b>	4.2.2
Post Employment Benefits	5,210,986	5,358,850	4,861,982	4,727,828	<b>(483,158)</b>	4.2.2
Subtotal	10,058,392	10,333,057	10,391,459	10,310,284	<b>251,892</b>	4.2.2
Pension Administration	1,277,414	1,313,590	1,313,590	1,277,414	-	4.2.2
Medical	57,854,950	59,531,368	64,293,877	62,483,346	<b>4,628,396</b>	4.2.2
Dental	3,235,573	3,334,059	3,424,079	3,322,933	<b>87,360</b>	4.2.2
Vision	363,698	374,405	374,405	363,698	-	4.2.2
Life	872,318	898,188	972,148	944,148	<b>71,830</b>	4.2.2
401(k)	45,179,962	46,396,892	50,217,392	48,900,254	<b>3,720,292</b>	4.2.2
401(k) Administration	194	200	186	181	<b>(14)</b>	4.2.2
Accidental Death & Disability	28,975	29,287	31,698	31,361	<b>2,386</b>	4.2.2
Long-Term Disability	4,137,531	4,254,762	4,605,116	4,478,232	<b>340,700</b>	4.2.2
Worker's Compensation	968,705	994,528	1,076,421	1,048,472	<b>79,767</b>	4.2.2
Other Salary Overhead	646,517	647,276	647,276	646,517	-	4.2.2
Subtotal	114,565,838	117,774,555	126,956,188	123,496,556	<b>8,930,719</b>	4.2.2
Grand Total	<b>124,624,230</b>	128,107,612	137,347,647	<b>133,806,840</b>	<b>9,182,610</b>	4.2.2
	Ref. 4.2.2			Ref. 4.2.2	Ref. 4.2.2	

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Confidential Wage & Employee Benefits**  
**Payroll Tax Adjustment Calculation**

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
<b>FICA Calculated on December 2025 Pro Forma Labor</b>						
Pro Forma Wages Adjustment	h		45,540,837	45,540,837		4.2.2
Pro Forma Incentive Adjustment	i		(14,231,769)	(14,231,769)		4.2.2
	j	h + i	31,309,068	31,309,068		
Percentage of eligible wages	k		91.25%	100.00%		
Total eligible wages	l	j * k	28,568,022	31,309,068		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	1,771,217	453,981		
<b>Total FICA Tax on Pro Forma Labor</b>		n	<b>1,771,217</b>	<b>453,981</b>	<b>2,225,199</b>	4.2.2

**PacifiCorp  
Oregon General Rate Case - December 2025  
Confidential Wage & Employee Benefits**

2020P Indicator	Actual		Pro Forma Adjustment	Pro Forma 12 Months Ending December 2025	Oregon Allocation %	Pro Forma Adjustment Oregon Allocated	Pro Forma 12 Months Ending December 2023 Oregon Allocated
	12 Months Ended June 2023	% Of Total					
500SG	13,138,397	1.6954%	723,059	13,861,456	26.884%	194,388	3,726,536
502SG	19,917,201	2.5702%	1,096,124	21,013,325	26.884%	294,684	5,649,255
503SE	115,757	0.0149%	6,371	122,127	26.339%	1,678	32,167
505SG	19,411	0.0025%	1,068	20,480	26.884%	287	5,506
506SG	30,845,860	3.9804%	1,697,572	32,543,433	26.884%	456,378	8,749,028
510SG	3,853,314	0.4972%	212,063	4,065,378	26.884%	57,011	1,092,942
511SG	6,963,219	0.8985%	383,214	7,346,433	26.884%	103,024	1,975,027
512SG	24,033,010	3.1013%	1,322,634	25,355,644	26.884%	355,579	6,816,651
513SG	11,585,627	1.4950%	637,604	12,223,231	26.884%	171,414	3,286,113
514SG	1,942,432	0.2507%	106,900	2,049,332	26.884%	28,739	550,946
535SG-P	5,141,383	0.6635%	282,951	5,424,334	26.884%	76,069	1,458,287
535SG-U	4,649,575	0.6000%	255,885	4,905,460	26.884%	68,792	1,318,792
536SG-P	56,977	0.0074%	3,136	60,112	26.884%	843	16,161
537SG-P	628,804	0.0811%	34,606	663,409	26.884%	9,303	178,352
537SG-U	1,068	0.0001%	59	1,127	26.884%	16	303
539SG-P	7,803,101	1.0069%	429,436	8,232,538	26.884%	115,450	2,213,248
539SG-U	5,084,095	0.6561%	279,798	5,363,893	26.884%	75,221	1,442,037
540SG-P	533	0.0001%	29	563	26.884%	8	151
542SG-P	282,665	0.0365%	15,556	298,222	26.884%	4,182	80,174
542SG-U	11,551	0.0015%	636	12,187	26.884%	171	3,276
543SG-P	480,302	0.0620%	26,433	506,735	26.884%	7,106	136,231
543SG-U	301,138	0.0389%	16,573	317,711	26.884%	4,455	85,414
544SG-P	766,387	0.0989%	42,177	808,565	26.884%	11,339	217,376
544SG-U	258,283	0.0333%	14,214	272,497	26.884%	3,821	73,258
545SG-P	797,632	0.1029%	43,897	841,529	26.884%	11,801	226,238
545SG-U	124,422	0.0161%	6,847	131,269	26.884%	1,841	35,291
546SG	10,132	0.0013%	558	10,689	26.884%	150	2,874
548SG	6,711,092	0.8660%	369,339	7,080,431	26.884%	99,294	1,903,514
549OR	20,827	0.0027%	1,146	21,973	Situs	1,146	21,973
549SG	4,827,084	0.6229%	265,654	5,092,738	26.884%	71,419	1,369,140
552SG	924,835	0.1193%	50,897	975,733	26.884%	13,683	262,318
553SG	1,710,339	0.2207%	94,127	1,804,466	26.884%	25,305	485,115
554SG	90,857	0.0117%	5,000	95,858	26.884%	1,344	25,771
556SG	589,243	0.0760%	32,428	621,671	26.884%	8,718	167,131
557ID	48,321	0.0062%	2,659	50,980	Situs	-	-
557WYU	-	0.0000%	-	-	Situs	-	-
557SG	29,790,830	3.8443%	1,639,510	31,430,339	26.884%	440,768	8,449,782
560SG	10,542,002	1.3604%	580,169	11,122,171	26.884%	155,974	2,990,102
561SG	12,151,123	1.5680%	668,725	12,819,849	26.884%	179,781	3,446,508
562SG	2,881,532	0.3718%	158,582	3,040,114	26.884%	42,634	817,309
563SG	598,344	0.0772%	32,929	631,274	26.884%	8,853	169,713
566SG	98,805	0.0127%	5,438	104,243	26.884%	1,462	28,025
567SG	117,946	0.0152%	6,491	124,437	26.884%	1,745	33,454
568SG	1,504,197	0.1941%	82,782	1,586,980	26.884%	22,255	426,646
569SG	3,264,717	0.4213%	179,671	3,444,388	26.884%	48,303	925,995
570SG	8,333,365	1.0754%	458,619	8,791,983	26.884%	123,296	2,363,651
571SG	3,311,364	0.4273%	182,238	3,493,602	26.884%	48,993	939,225
572SG	60,383	0.0078%	3,323	63,706	26.884%	893	17,127
580CA	877,324	0.1132%	48,283	925,607	Situs	-	-
580ID	114,761	0.0148%	6,316	121,077	Situs	-	-
580OR	1,587,036	0.2048%	87,341	1,674,377	Situs	87,341	1,674,377
580SNPD	8,786,349	1.1338%	483,548	9,269,897	24.998%	120,879	2,317,327
580UT	460,929	0.0595%	25,367	486,296	Situs	-	-
580WA	93,839	0.0121%	5,164	99,003	Situs	-	-
580WYP	106,341	0.0137%	5,852	112,194	Situs	-	-
580WYU	44,062	0.0057%	2,425	46,487	Situs	-	-
581SNPD	16,368,412	2.1122%	900,820	17,269,232	24.998%	225,191	4,317,033
582CA	45,956	0.0059%	2,529	48,485	Situs	-	-
582ID	321,957	0.0415%	17,719	339,675	Situs	-	-
582OR	412,961	0.0533%	22,727	435,688	Situs	22,727	435,688
582SNPD	312	0.0000%	17	329	24.998%	4	82
582UT	1,183,781	0.1528%	65,148	1,248,929	Situs	-	-
582WA	49,793	0.0064%	2,740	52,533	Situs	-	-
582WYP	549,612	0.0709%	30,247	579,859	Situs	-	-

**PacifiCorp  
Oregon General Rate Case - December 2025  
Confidential Wage & Employee Benefits**

2020P Indicator	Actual		Pro Forma Adjustment	Pro Forma 12 Months Ending December 2025	Oregon Allocation %	Pro Forma Adjustment Oregon Allocated	Pro Forma 12 Months Ending December 2023 Oregon Allocated
	12 Months Ended June 2023	% Of Total					
583CA	660,299	0.0852%	36,339	696,638	Situs	-	-
583ID	528,644	0.0682%	29,093	557,738	Situs	-	-
583OR	4,443,872	0.5734%	244,564	4,688,436	Situs	244,564	4,688,436
583SNPD	-	0.0000%	-	-	24.998%	-	-
583UT	3,808,928	0.4915%	209,621	4,018,549	Situs	-	-
583WA	392,940	0.0507%	21,625	414,565	Situs	-	-
583WYP	666,350	0.0860%	36,672	703,022	Situs	-	-
583WYU	54,860	0.0071%	3,019	57,879	Situs	-	-
585SNPD	258,654	0.0334%	14,235	272,889	24.998%	3,558	68,218
586CA	88,262	0.0114%	4,857	93,119	Situs	-	-
586ID	97,880	0.0126%	5,387	103,267	Situs	-	-
586OR	1,071,113	0.1382%	58,948	1,130,061	Situs	58,948	1,130,061
586UT	469,363	0.0606%	25,831	495,193	Situs	-	-
586WA	177,683	0.0229%	9,779	187,462	Situs	-	-
586WYP	203,871	0.0263%	11,220	215,091	Situs	-	-
586WYU	39,866	0.0051%	2,194	42,060	Situs	-	-
587CA	425,351	0.0549%	23,409	448,760	Situs	-	-
587ID	878,649	0.1134%	48,356	927,004	Situs	-	-
587OR	5,554,073	0.7167%	305,663	5,859,736	Situs	305,663	5,859,736
587UT	6,099,265	0.7871%	335,667	6,434,932	Situs	-	-
587WA	1,234,354	0.1593%	67,932	1,302,286	Situs	-	-
587WYP	1,108,658	0.1431%	61,014	1,169,672	Situs	-	-
587WYU	107,599	0.0139%	5,922	113,521	Situs	-	-
588CA	1,254	0.0002%	69	1,323	Situs	-	-
588ID	139,474	0.0180%	7,676	147,150	Situs	-	-
588OR	42,476	0.0055%	2,338	44,814	Situs	2,338	44,814
588SNPD	17,818,265	2.2993%	980,611	18,798,876	24.998%	245,137	4,699,419
588UT	755,275	0.0975%	41,566	796,840	Situs	-	-
588WA	17,889	0.0023%	985	18,874	Situs	-	-
588WYP	229,390	0.0296%	12,624	242,014	Situs	-	-
588WYU	56,059	0.0072%	3,085	59,145	Situs	-	-
589CA	16,456	0.0021%	906	17,361	Situs	-	-
589ID	21,324	0.0028%	1,174	22,497	Situs	-	-
589OR	57,487	0.0074%	3,164	60,650	Situs	3,164	60,650
589UT	246,361	0.0318%	13,558	259,919	Situs	-	-
589WA	10,116	0.0013%	557	10,673	Situs	-	-
589WYP	78,308	0.0101%	4,310	82,617	Situs	-	-
589WYU	12,400	0.0016%	682	13,082	Situs	-	-
590CA	111,462	0.0144%	6,134	117,596	Situs	-	-
590ID	47,930	0.0062%	2,638	50,568	Situs	-	-
590OR	864,356	0.1115%	47,569	911,925	Situs	47,569	911,925
590SNPD	2,858,357	0.3688%	157,307	3,015,664	24.998%	39,324	753,868
590UT	824,269	0.1064%	45,363	869,632	Situs	-	-
590WA	227,088	0.0293%	12,498	239,585	Situs	-	-
590WYP	222,455	0.0287%	12,243	234,698	Situs	-	-
591SNPD	2,861	0.0004%	157	3,018	24.998%	39	755
592CA	536,484	0.0692%	29,525	566,009	Situs	-	-
592ID	477,984	0.0617%	26,305	504,289	Situs	-	-
592OR	2,412,555	0.3113%	132,773	2,545,328	Situs	132,773	2,545,328
592SNPD	2,576,256	0.3324%	141,782	2,718,038	24.998%	35,443	679,466
592UT	1,683,871	0.2173%	92,670	1,776,541	Situs	-	-
592WA	646,578	0.0834%	35,584	682,162	Situs	-	-
592WYP	808,358	0.1043%	44,487	852,845	Situs	-	-
593CA	4,739,995	0.6117%	260,861	5,000,856	Situs	-	-
593ID	3,988,515	0.5147%	219,504	4,208,020	Situs	-	-
593OR	23,671,514	3.0546%	1,302,739	24,974,253	Situs	1,302,739	24,974,253
593SNPD	2,423,289	0.3127%	133,363	2,556,652	24.998%	33,339	639,122
593UT	23,541,054	3.0378%	1,295,559	24,836,614	Situs	-	-
593WA	5,191,316	0.6699%	285,699	5,477,015	Situs	-	-
593WYP	6,158,475	0.7947%	338,926	6,497,401	Situs	-	-
593WYU	599,314	0.0773%	32,983	632,296	Situs	-	-
594CA	418,566	0.0540%	23,035	441,602	Situs	-	-
594ID	550,030	0.0710%	30,270	580,300	Situs	-	-
594OR	4,939,623	0.6374%	271,847	5,211,470	Situs	271,847	5,211,470

**PacifiCorp  
Oregon General Rate Case - December 2025  
Confidential Wage & Employee Benefits**

2020P Indicator	Actual 12 Months Ended		Pro Forma Adjustment	Pro Forma 12 Months Ending December 2025	Oregon Allocation %	Pro Forma Adjustment Oregon Allocated	Pro Forma 12 Months Ending December 2023 Oregon Allocated
	June 2023	% Of Total					
594SNPD	7,261	0.0009%	400	7,661	24.998%	100	1,915
594UT	9,749,883	1.2581%	536,575	10,286,459	Situs	-	-
594WA	1,203,288	0.1553%	66,222	1,269,509	Situs	-	-
594WYP	596,405	0.0770%	32,823	629,228	Situs	-	-
594WYU	153,993	0.0199%	8,475	162,467	Situs	-	-
595SNPD	799,699	0.1032%	44,011	843,710	24.998%	11,002	210,914
595WYU	4,506	0.0006%	248	4,754	Situs	-	-
596CA	56,279	0.0073%	3,097	59,376	Situs	-	-
596ID	47,601	0.0061%	2,620	50,221	Situs	-	-
596OR	518,183	0.0669%	28,518	546,701	Situs	28,518	546,701
596UT	141,461	0.0183%	7,785	149,246	Situs	-	-
596WA	80,438	0.0104%	4,427	84,865	Situs	-	-
596WYP	236,581	0.0305%	13,020	249,601	Situs	-	-
596WYU	64,907	0.0084%	3,572	68,479	Situs	-	-
597CA	12,088	0.0016%	665	12,753	Situs	-	-
597ID	35,688	0.0046%	1,964	37,652	Situs	-	-
597OR	139,601	0.0180%	7,683	147,283	Situs	7,683	147,283
597SNPD	17,379	0.0022%	956	18,336	24.998%	239	4,584
597UT	213,167	0.0275%	11,731	224,898	Situs	-	-
597WA	13,560	0.0017%	746	14,306	Situs	-	-
597WYP	21,759	0.0028%	1,197	22,957	Situs	-	-
597WYU	8,778	0.0011%	483	9,261	Situs	-	-
598CA	1,932	0.0002%	106	2,039	Situs	-	-
598OR	25,328	0.0033%	1,394	26,722	Situs	1,394	26,722
598SNPD	369,804	0.0477%	20,352	390,156	24.998%	5,088	97,533
598WA	18,480	0.0024%	1,017	19,497	Situs	-	-
901CN	2,283,021	0.2946%	125,644	2,408,665	30.706%	38,580	739,593
902CA	382,017	0.0493%	21,024	403,041	Situs	-	-
902CN	566,784	0.0731%	31,192	597,976	30.706%	9,578	183,612
902ID	617,751	0.0797%	33,997	651,749	Situs	-	-
902OR	1,365,871	0.1763%	75,169	1,441,040	Situs	75,169	1,441,040
902UT	4,102,961	0.5295%	225,803	4,328,764	Situs	-	-
902WA	841,864	0.1086%	46,331	888,195	Situs	-	-
902WYP	823,128	0.1062%	45,300	868,428	Situs	-	-
902WYU	175,139	0.0226%	9,639	184,778	Situs	-	-
903CA	29,228	0.0038%	1,609	30,836	Situs	-	-
903CN	25,479,120	3.2879%	1,402,219	26,881,339	30.706%	430,559	8,254,058
903ID	113,086	0.0146%	6,224	119,310	Situs	-	-
903OR	419,687	0.0542%	23,097	442,784	Situs	23,097	442,784
903UT	1,063,088	0.1372%	58,506	1,121,594	Situs	-	-
903WA	104,223	0.0134%	5,736	109,959	Situs	-	-
903WYP	179,039	0.0231%	9,853	188,892	Situs	-	-
903WYU	29,212	0.0038%	1,608	30,819	Situs	-	-
907CN	-	0.0000%	-	-	30.706%	-	-
908CA	-	0.0000%	-	-	Situs	-	-
908CN	2,942,053	0.3796%	161,913	3,103,966	30.706%	49,716	953,089
908ID	0	0.0000%	0	0	Situs	-	-
908OR	2,216,817	0.2861%	122,000	2,338,818	Situs	122,000	2,338,818
908OTHER	1,410	0.0002%	78	1,488	0.000%	-	-
908UT	2,882,093	0.3719%	158,613	3,040,706	Situs	-	-
908WA	170,525	0.0220%	9,385	179,910	Situs	-	-
908WYP	978,159	0.1262%	53,832	1,031,991	Situs	-	-
909CN	1,978,601	0.2553%	108,890	2,087,492	30.706%	33,435	640,975
910CN	-	0.0000%	-	-	30.706%	-	-
920ID	-	0.0000%	-	-	Situs	-	-
920OR	(754,268)	-0.0973%	(41,510)	(795,778)	Situs	(41,510)	(795,778)
920SO	80,273,123	10.3586%	4,417,754	84,690,878	27.425%	1,211,590	23,226,868
920UT	-	0.0000%	-	-	Situs	-	-
920WYP	-	0.0000%	-	-	Situs	-	-
921SO	41,016	0.0053%	2,257	43,273	27.425%	619	11,868
922SO	(24,725,802)	-3.1907%	(1,360,761)	(26,086,562)	27.425%	(373,195)	(7,154,361)
928CA	59,359	0.0077%	3,267	62,626	Situs	-	-
928ID	-	0.0000%	-	-	Situs	-	-
928OR	129,446	0.0167%	7,124	136,570	Situs	7,124	136,570

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Confidential Wage & Employee Benefits**

<b>2020P Indicator</b>	<b>Actual</b>		<b>Pro Forma Adjustment</b>	<b>Pro Forma 12 Months Ending December 2025</b>	<b>Oregon Allocation %</b>	<b>Pro Forma Adjustment Oregon Allocated</b>	<b>Pro Forma 12 Months Ending December 2023 Oregon Allocated</b>
	<b>12 Months Ended June 2023</b>	<b>% Of Total</b>					
928SO	230,207	0.0297%	12,669	242,876	27.425%	3,475	66,610
928UT	-	0.0000%	-	-	Situs	-	-
928WA	327,207	0.0422%	18,008	345,215	Situs	-	-
928WYP	191,238	0.0247%	10,525	201,763	Situs	-	-
929SO	(27,686,737)	-3.5727%	(1,523,713)	(29,210,450)	27.425%	(417,885)	(8,011,102)
935CA	600	0.0001%	33	633	Situs	-	-
935ID	-	0.0000%	-	-	Situs	-	-
935OR	88,488	0.0114%	4,870	93,358	Situs	4,870	93,358
935SO	2,151,986	0.2777%	118,432	2,270,418	27.425%	32,481	622,673
935UT	24,434	0.0032%	1,345	25,779	Situs	-	-
935WA	158	0.0000%	9	166	Situs	-	-
935WYP	2,184	0.0003%	120	2,304	Situs	-	-
<b>Utility Labor</b>	<b>490,424,100</b>	<b>63.29%</b>	<b>26,990,019</b>	<b>517,414,119</b>		<b>7,795,932</b>	<b>149,452,486</b>
						<b>Ref 4.2</b>	
Capital/Non Utility	284,518,456	36.71%	15,658,200	300,176,656			
<b>Total Labor</b>	<b>774,942,556</b>	<b>100.00%</b>	<b>42,648,219</b>	<b>817,590,775</b>			
	<b>Ref 4.2.2</b>		<b>Ref 4.2.2</b>	<b>Ref 4.2.2</b>			



**PacifiCorp  
Oregon General Rate Case - December 2025  
Pension Related Non-Service Expense**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Pension Non-Service Expense	926	3	(27,584,274)	SO	27.418%	(7,563,106)	4.3.1
Post-Retirement Non-Service Exp.	926	3	(643,689)	SO	27.418%	(176,488)	4.3.1
SERP Non-Service Expense	926	3	<u>(2,771,634)</u>	SO	27.418%	<u>(759,931)</u>	4.3.1
			(30,999,597)			(8,499,525)	
Pension Settlement Loss Amort.	926	3	253,985	SO	27.418%	69,638	4.3.2

**Description of Adjustment:**

This adjustment includes the pension and post-retirement non-service expenses at the 2025 forecast level and removing Supplemental Employee Retirement Plan expenses from the actual period.

This adjustment also adds pension settlement loss amortization expense through December 2025, with each loss amortized over a 20 year period from occurrence. This approach is consistent with the Company's proposed accounting treatment in deferral application Docket No. UM 2185.

PacifiCorp  
Oregon General Rate Case - December 2025  
Pension Related Non-Service Expense

Description	GL 554012	GL 554022	GL 554032	Total Actual	FERC Acct	Factor
	Pension Non-Service	Post-Retirement Non-	SERP Non-Service			
	Expense	Service Expense	Expense			
	Actual	Actual	Actual			
	Twelve Months Ended June 2023	Twelve Months Ended June 2023	Twelve Months Ended June 2023			
Jul-2022	(103,907)	(178,493)	228,873	(53,528)	926	SO
Aug-2022	(103,907)	(178,493)	228,873	(53,528)	926	SO
Sep-2022	(103,907)	(178,493)	228,873	(53,528)	926	SO
Oct-2022	(103,907)	(178,493)	228,873	(53,528)	926	SO
Nov-2022	(103,907)	(178,493)	228,873	(53,528)	926	SO
Dec-2022	24,822,754	(178,493)	228,873	24,873,133	926	SO
Jan-2023	(863,290)	(435,671)	233,066	(1,065,895)	926	SO
Feb-2023	(617,216)	(435,671)	233,066	(819,821)	926	SO
Mar-2023	(617,216)	(435,671)	233,066	(819,821)	926	SO
Apr-2023	(617,216)	(435,671)	233,066	(819,821)	926	SO
May-2023	(617,216)	(435,671)	233,066	(819,821)	926	SO
Jun-2023	(617,216)	(435,671)	233,066	(819,821)	926	SO
Total Actual	<b>20,353,848</b>	<b>(3,684,984)</b>	<b>2,771,634</b>	<b>19,440,498</b>		

Description	GL 554012	GL 554022	GL 554032	Total Forecast	FERC Acct	Factor
	Pension Non-Service	Post-Retirement Non-	SERP Non-Service			
	Expense	Service Expense	Expense			
	Forecasted	Forecasted	Forecasted			
	Twelve Months Ending December 2025	Twelve Months Ending December 2025	Twelve Months Ending December 2025			
Jan-2025	(602,536)	(360,723)	-	(963,258)	926	SO
Feb-2025	(602,536)	(360,723)	-	(963,258)	926	SO
Mar-2025	(602,536)	(360,723)	-	(963,258)	926	SO
Apr-2025	(602,536)	(360,723)	-	(963,258)	926	SO
May-2025	(602,536)	(360,723)	-	(963,258)	926	SO
Jun-2025	(602,536)	(360,723)	-	(963,258)	926	SO
Jul-2025	(602,536)	(360,723)	-	(963,258)	926	SO
Aug-2025	(602,536)	(360,723)	-	(963,258)	926	SO
Sep-2025	(602,536)	(360,723)	-	(963,258)	926	SO
Oct-2025	(602,536)	(360,723)	-	(963,258)	926	SO
Nov-2025	(602,536)	(360,723)	-	(963,258)	926	SO
Dec-2025	(602,536)	(360,723)	-	(963,258)	926	SO
Total Forecasted	<b>(7,230,426)</b>	<b>(4,328,673)</b>	<b>-</b>	<b>(11,559,100)</b>		
Total Incremental Change	<b>(27,584,274)</b>	<b>(643,689)</b>	<b>(2,771,634)</b>	<b>(30,999,597)</b>		
	Ref 4.3	Ref 4.3	Ref 4.3	Ref 4.3		

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Pension Related Non-Service Expense**

<b>Description</b>	<b>Actual</b>	<b>Current Period</b>	<b>FERC Acct</b>	<b>Factor</b>
	<b>12 Months Ended June 2023</b>	<b>Amortization</b>		
Pension Settlement Losses:				
Aug-2022	-	65,660	926	SO
Sep-2022	-	65,660	926	SO
Oct-2022	-	65,660	926	SO
Nov-2022	-	65,660	926	SO
Dec-2022	24,926,661	65,660	926	SO
Jan-2023	(246,074)	173,903	926	SO
Feb-2023	-	173,903	926	SO
Mar-2023	-	173,903	926	SO
Apr-2023	-	173,903	926	SO
May-2023	-	173,903	926	SO
Jun-2023	-	173,903	926	SO
Total Incurred	<u>24,324,309</u>	<u>1,832,856</u>		

<b>Description</b>	<b>Forecasted</b>	<b>Current Period</b>	<b>FERC Acct</b>	<b>Factor</b>
	<b>December 2024</b>	<b>Amortization (over 20 Years):</b>		
Pension Settlement Losses:				
Jul-2023	-	173,903	926	SO
Aug-2023	-	173,903	926	SO
Sep-2023	-	173,903	926	SO
Oct-2023	-	173,903	926	SO
Nov-2023	-	173,903	926	SO
Dec-2023	-	173,903	926	SO
Jan-2024	-	173,903	926	SO
Feb-2024	-	173,903	926	SO
Mar-2024	-	173,903	926	SO
Apr-2024	-	173,903	926	SO
May-2024	-	173,903	926	SO
Jun-2024	-	173,903	926	SO
Jul-2024	-	173,903	926	SO
Aug-2024	-	173,903	926	SO
Sep-2024	-	173,903	926	SO
Oct-2024	-	173,903	926	SO
Nov-2024	-	173,903	926	SO
Dec-2024	-	173,903	926	SO
Total Incurred	<u>-</u>	<u>3,130,261</u>		

<b>Description</b>	<b>Forecasted</b>	<b>Current Period</b>	<b>FERC Acct</b>	<b>Factor</b>
	<b>December 2025</b>	<b>Amortization (over 20 Years):</b>		
Jan-2025	-	173,903	926	SO
Feb-2025	-	173,903	926	SO
Mar-2025	-	173,903	926	SO
Apr-2025	-	173,903	926	SO
May-2025	-	173,903	926	SO
Jun-2025	-	173,903	926	SO
Jul-2025	-	173,903	926	SO
Aug-2025	-	173,903	926	SO
Sep-2025	-	173,903	926	SO
Oct-2025	-	173,903	926	SO
Nov-2025	-	173,903	926	SO
Dec-2025	-	173,903	926	SO
Total Incurred	<u>-</u>	<u>2,086,841</u>		

**Pro Forma Adjustment** 253,985 **Ref 4.3**

**PacifiCorp  
Oregon General Rate Case - December 2025  
Remove Non-Recurring Entries**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Reversal of environmental settlement accrual	545	1	7,385,140	SG	26.884%	1,985,433	4.4.1

**Description of Adjustment:**

This adjustment removes the accrual reversal of environmental costs related to the Klamath Settlement on a Type 1 basis.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Remove Non-Recurring Entries**

<b>FERC Account</b>	<b>Account Number</b>	<b>Description</b>	<b>Amount</b>	<b>Alloc</b>	<b>REF</b>
5459000	545500	Reversal of Klamath Settlement Obligation Expense	(7,385,140)	SG	4.4

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Insurance Expense**

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove Inj & Damage from Unadj Results	925	1	(411,444,632)	SO	27.425%	(112,840,607)	4.5.1
Remove Inj & Damage from Unadj Results	925	1	8,898,109	OR	Situs	8,898,109	4.5.1
Adjust Injuries & Damages to 3-year average	925	3	3,960,968	OR	Situs	3,960,968	4.5.2
Property Damage Correction	924	1	(1,218)	OR	Situs	(1,218)	
Adjust property damage expense to 10-year average							
Property Insurance - Transmission	924	3	131,962	OR	Situs	131,962	4.5.3
Property Insurance - Oregon Distribution	924	3	4,134,185	OR	Situs	4,134,185	4.5.3
Property Insurance - Non-T&D	924	3	(24,782)	OR	Situs	(24,782)	4.5.3
Property Reserve June 2023 Balance Amortization	924	3	1,046,880	OR	Situs	1,046,880	4.5.4
Remove Liability Insurance Premium	925	3	(38,272,246)	SO	27.425%	(10,496,342)	4.5.5
Adjust Property Insurance Premium	924	3	(245,091)	SO	27.425%	(67,217)	4.5.5
<b>Adjustment to Rate Base:</b>							
Remove Injuries & Damages Reserve	2282	3	526,198,873	SO	27.425%	144,312,492	4.5.1
Remove Injuries & Damages Reserve	2281	3	10,000,000	SO	27.425%	2,742,547	4.5.1
Remove Injuries & Damages Reserve	2282	3	9,796,535	OR	Situs	9,796,535	4.5.1
<b>Adjustment to Tax:</b>							
Schedule M - OR Property Reserve Amortization	SCHMAT	3	7,585,912	OR	Situs	7,585,912	
Def. Inc. Tax Expense - OR Property Reserve Amort.	41110	3	(1,865,118)	OR	Situs	(1,865,118)	
Remove ADIT associated with Inj. & Damages Reserve	190	3	(131,833,072)	SO	27.425%	(36,155,834)	
Remove ADIT associated with Inj. & Damages Reserve	190	3	(2,408,635)	OR	Situs	(2,408,635)	

**Description of Adjustment:**

This adjustment normalizes injuries and damage expense to reflect a three year average of gross expense net of insurance using the cash method which was approved in the last case, Docket No. UE-399. The adjustment also recalculates the historical 10-year average Oregon-allocated property damage amount using the most recent 10-year time period. The June 2021 Oregon property reserve balance is also being amortized over 10 years which was approved in the last case, Docket No. UE-399. The property insurance premiums in the base period have been adjusted to those in the Company's most current renewal. The liability insurance premiums in the base period have been removed as the Company proposes to recover those in the separate tariff for the insurance mechanism.

**PacifiCorp  
 Oregon General Rate Case - December 2025  
 Insurance Expense  
 Injuries and Damages in Unadjusted Results**

Amount in Unadjusted Results

G/L Account	Account Title	Allocator	Amount
	Net Base Year Expense	SO	<u><u>411,444,632</u></u>
			<b>Ref 4.5</b>
545052	Inj/Damage Ins Prov - OR	OR	<u><u>(8,898,109)</u></u>
			<b>Ref 4.5</b>

Injuries & Damages Reserve

		EOP Balance Jun-23
Net Base Year Reserve	SO	<u><u>(536,198,873)</u></u> Ref 4.5
Base Year Reserve Oregon	OR	<u><u>(9,796,535)</u></u> Ref 4.5

**PacifiCorp  
Oregon General Rate Case - December 2025  
Insurance Expense  
Provision for Injuries & Damages  
3-Year Average Cash Paid**

	Cash Paid - Injuries & Damages		Third Party Insurance Claim Proceeds	
	Cash Expense	Amount not Seeking Recovery	Claim Proceeds	Amount not Seeking Recovery
12 Months Ended June 2021	2,929,134	-	-	-
12 Months Ended June 2022	2,576,288	-	(35,000,000)	-
12 Months Ended June 2023	72,822,577	-	(11,666,667)	(11,666,667)
<b>Average Cash</b>	26,109,333	26,109,333	(11,666,667)	(11,666,667)
3 Year Average of Cash Paid for Injuries & Damages Reserve		26,109,333		Below
3 Year Average of Cash Paid for Insurance Recovery		(11,666,667)		Above
3 Year Normalized Average		14,442,666		
Oregon SO Allocation %		27.425%		
<b>Oregon Allocated Annual Accrual</b>		<b>3,960,968</b>		<b>Ref 4.5</b>



**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Insurance Expense**  
**Provision for Property Damages**  
**10-Year Average**

	<b>Actual Losses</b>			<b>Escalate to 2025</b>		
	System	Oregon	System Non-T&D	End CPI-U	%	2021
	Transmission	Distribution				
	Losses	Losses	Losses			
June 2013				233.504		
July 2013 - June 2014	163,517	4,472,174	2,297,475	238.343	2.07%	138.282%
July 2014 - June 2015	489,976	5,264,976	87,189	238.638	0.12%	135.474%
July 2015 - June 2016	440,896	9,217,139	1,272,026	241.018	1.00%	135.307%
July 2016 - June 2017	1,138,848	15,638,087	1,274,291	244.955	1.63%	133.971%
July 2017 - June 2018	1,087,346	2,629,908	39,747	251.989	2.87%	131.817%
July 2018 - June 2019	2,589,430	13,633,167	481,817	256.143	1.65%	128.138%
July 2019 - June 2020	976,712	8,743,858	90,409	257.797	0.65%	126.060%
July 2020 - June 2021	1,519,768	16,305,116	-	271.696	5.39%	125.251%
July 2021 - June 2022	1,812,229	13,912,653	-	296.311	9.06%	118.844%
July 2022 - June 2023	1,495,577	16,831,317	-	305.109	2.97%	108.971%
July 2023 - December 2025				322.893	5.83%	105.829%

	<b>Actual Losses Escalated to CY 2025</b>		
	System	Oregon	System Non-T&D
	Transmission	Distribution	
	Losses	Losses	Losses
July 2013 - June 2014	226,114	6,184,201	3,176,989
July 2014 - June 2015	663,792	7,132,689	118,119
July 2015 - June 2016	596,562	12,471,416	1,721,138
July 2016 - June 2017	1,525,722	20,950,451	1,707,177
July 2017 - June 2018	1,433,312	3,466,677	52,393
July 2018 - June 2019	3,318,041	17,469,256	617,391
July 2019 - June 2020	1,231,241	11,022,493	113,969
July 2020 - June 2021	1,903,525	20,422,328	-
July 2021 - June 2022	2,153,719	16,534,304	-
July 2022 - June 2023	1,629,747	18,341,277	-
Total in 2023 \$	14,681,775	133,995,091	7,507,175
10 Year Average	1,468,178	13,399,509	750,718
Oregon Allocation Factor	SG	Situs	SG
Oregon Allocation %	26.884%	100%	26.884%
June 2023 - Oregon Allocated			
10 Year Average	394,707	13,399,509	201,824
UE - 374 - Oregon Allocated			
10 Year Average	245,732	8,087,431	269,375
UE - 399 - Oregon Allocated			
10 Year Average	279,758	10,443,216	183,838
Amount in EOP June 2023	262,745	9,265,324	226,606
<b>Adjustment</b>	<b>131,962</b>	<b>4,134,185</b>	<b>(24,782)</b>
	<b>Ref 4.5</b>	<b>Ref 4.5</b>	<b>Ref 4.5</b>

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Insurance Expense**  
**Property Damage Reserve - Amortize the June 2021 EOP Balance Over 10 Years**  
**Amounts from Oregon General Rate Case - December 2023**  
**Docket No. UE 399**

<u>OR Property Damages Reserve</u>		<b>EOP Balance</b>	
288712	Reg Liab - OR Property Insurance Reserve	<b>Jun-21</b>	
		<u>20,937,606</u>	
	Annual Amount per Year	2,093,761	
	Amount in EOP June 2023	<u>1,046,880</u>	
	Adjustment	<b>1,046,880</b>	<b>Ref 4.5</b>

**PacifiCorp  
Oregon General Rate Case - December 2025  
Insurance Expense  
Adjust Base Period Property Insurance Premium to CY 2023/2024 Level  
Remove Base Period Liability Insurance Premiums**

	<b>Premium Renewal <u>2023/2024</u></b>	<b>Included in Results 12 Months Ended <u>Jun-23</u></b>	<b><u>Adjustment</u></b>	
Property Insurance Premium	5,521,349	5,766,440	<b>(245,091)</b>	<b>Ref 4.5</b>
Excess Liability Insurance Premium		38,272,246	<b>(38,272,246)</b>	<b>Ref 4.5</b>

**PacifiCorp  
 Oregon General Rate Case - December 2025  
 Generation Overhaul Expense**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Generation Overhaul Expense - Steam	510	1	1,991,017	SG	26.884%	535,268	4.6.1
Generation Overhaul Expense - Other	553	1	<u>2,833,691</u>	SG	26.884%	<u>761,814</u>	4.6.1
			<u>4,824,708</u>			<u>1,297,082</u>	

**Description of Adjustment:**

This adjustment normalizes generation overhaul expenses in the 12 months ended June 2023 using a four-year average methodology. In this adjustment, overhaul expenses from July 2019 - June 2023 are restated in constant dollars to a June 2023 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended June 2023 are subtracted from the four-year average which results in this adjustment.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Generation Overhaul Expense**

**FUNCTION: STEAM**

<b>Period</b>	<b>Overhaul Expense</b>	<b>Restate to Constant</b>	
		<b>Dollars</b>	<b>Constant Dollars</b>
12 Months Ended Jun 2020	24,450,349	29.09%	31,562,425
12 Months Ended Jun 2021	27,793,172	23.18%	34,234,299
12 Months Ended Jun 2022	33,039,668	9.82%	36,285,199
12 Months Ended Jun 2023	31,372,618	0.00%	31,372,618
4 Year Average - Steam			33,363,635
12 Months Ended Jun 2023 Overhaul Expense - Steam			31,372,618 <b>Ref. 4.6.2</b>
<b>Adjustment</b>			<b>1,991,017 Ref. 4.6</b>

**FUNCTION: OTHER**

<b>Period</b>	<b>Overhaul Expense</b>	<b>Restate to Constant</b>	
		<b>Dollars (1)</b>	<b>Constant Dollars</b>
12 Months Ended Jun 2020	10,103,281	26.60%	12,790,845
12 Months Ended Jun 2021	2,056,960	22.06%	2,510,637
12 Months Ended Jun 2022	6,880,068	10.18%	7,580,249
12 Months Ended Jun 2023	3,848,989	0.00%	3,848,989
4 Year Average			6,682,680
12 Months Ended Jun 2023 Overhaul Expense - Other			3,848,989 <b>Ref. 4.6.2</b>
<b>Adjustment</b>			<b>2,833,691 Ref. 4.6</b>

**Total Adjustment** **4,824,708 Ref. 4.6**

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Generation Overhaul Expense**

<u>Existing Units</u>	Yr. Ended June 2020	Yr. Ended June 2021	Yr. Ended June 2022	Yr. Ended June 2023	
<b><u>Steam Production</u></b>					
Blundell	42,023	1,664,859	(12,666)	124,741	
Dave Johnston	120,060	4,973,811	3,979,758	5,701,845	
Gadsby	90,772	1,026,066	129,295	466,658	
Hunter	9,739,253	242,353	8,253,973	4,892,131	
Huntington	12,579,293	20,018	97,906	7,861,547	
Jim Bridger	467,066	8,586,277	10,405,550	9,696,888	
Naughton	1,285,882	5,456,306	4,921,994	384,759	
Wyodak	-	-	4,401,453	35,984	
Cholla	-	-	-	-	
Colstrip	-	3,629,152	92,842	-	
Craig	126,000	1,350,355	135,316	1,936,066	
Hayden	-	843,976	634,248	272,000	
<b>Subtotal - Steam</b>	<b>24,450,349</b>	<b>27,793,172</b>	<b>33,039,668</b>	<b>31,372,618</b>	<b>Ref. 4.6.1</b>
<b>Total Steam Production</b>	<b>24,450,349</b>	<b>27,793,172</b>	<b>33,039,668</b>	<b>31,372,618</b>	
<b><u>Other Production</u></b>					
Hermiston	3,453,637	1,339,432	703,300	3,330,569	
Currant Creek	1,703,462	89,493	2,093,766	288,991	
Lake Side	4,849,015	414,565	748,317	(397,541)	
Gadsby Peak	-	-	-	-	
Chehalis	97,167	213,470	3,334,685	626,971	
<b>Total - Other Production</b>	<b>10,103,281</b>	<b>2,056,960</b>	<b>6,880,068</b>	<b>3,848,989</b>	<b>Ref. 4.6.1</b>
<b>Grand Total</b>	<b>34,553,631</b>	<b>29,850,132</b>	<b>39,919,736</b>	<b>35,221,607</b>	

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Generation Overhaul Expense**

<b>STEAM:</b>	<u>June 2020</u>	<u>June 2021</u>	<u>June 2022</u>	<u>June 2023</u>
Percentage Change to Jun 2023	29.09%	23.18%	9.82%	0.00%
<b>OTHER:</b>	<u>June 2020</u>	<u>June 2021</u>	<u>June 2022</u>	<u>June 2023</u>
Percentage Change to Jun 2023	26.60%	22.06%	10.18%	0.00%

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Revenue Sensitive Items & Uncollectible Accounts**

<b>Adjustment to Expense:</b>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Uncollectible Expense	904	3	1,717,034	OR	Situs	1,717,034	4.7.1
Other Taxes	408	3	6,690,549	OR	Situs	6,690,549	4.7.1
Reg. Commission Expense	928	3	1,203,250	OR	Situs	1,203,250	4.7.1

**Description of Adjustment:**

This adjusts the Company's actual June 2023 uncollectible accounts expense to the December 2025 pro forma period by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. This adjustment also reflects an impact to other tax expense based on the normalized level of general business revenues and a three year historical average of the tax rates, per Commission Order UE-374.



**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Revenue Sensitive Items & Uncollectible Accounts**

Unadjusted Revenue	1,399,023,529	
Normalized Revenue	<b>1,678,849,207</b>	
Adjustments	<u>279,825,678</u>	
Uncollectible Expense in Base Period	8,584,525	
Uncollectible %	0.614%	
<b>Uncollectible Expense</b>	<b>1,717,034</b>	<b>Ref. 4.7</b>
Franchise Tax %	2.2761%	<b>Ref. 4.7.2</b>
Resource Supplier Tax %	0.1149%	<b>Ref. 4.7.2</b>
<b>Other Tax Expense</b>	<b>6,690,549</b>	<b>Ref. 4.7</b>
PUC Fees %	0.4300%	
<b>PUC Fees Expense</b>	<b>1,203,250</b>	<b>Ref. 4.7</b>

**PacifiCorp  
Oregon General Rate Case - December 2025  
Revenue Sensitive Items & Uncollectible Accounts**

**Three-Year Average Franchise Tax Rate**

	2023	2022	2021
Sales to Ultimate Consumers	\$ 1,531,220,849	\$ 1,264,763,577	\$ 1,251,099,183
Franchise Tax Expense	\$ 34,510,600	\$ 28,407,493	\$ 29,131,152
Franchise Tax Factor (2021-2023 Avg.- Last 3 Years)	2.2538%	2.2461%	2.3284%
<b>Composite Rate</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>
			<b>(c) = (b)/(a)</b>

2.2761%  
Ref. 4.7.1  
1/3(d) + 1/3(e) + 1/3(f)

**Three-Year Average ODOE (Resource Supplier Fees) Rate**

	2023	2022	2021
Gross Operating Revenue Subject to Assessment	\$ 1,366,806,197	\$ 1,286,019,938	\$ 1,272,696,438
Energy Resource Supplier Assessment	\$ 1,640,167	\$ 1,363,911	\$ 1,508,684
Oregon Department of Energy Tax Factor (2021-2023 Avg.- Last 3 Years)	0.1200%	0.1061%	0.1185%
<b>Composite Rate</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>
			<b>(c) = (b)/(a)</b>

0.1149%  
Ref. 4.7.1  
1/3(d) + 1/3(e) + 1/3(f)

**PacifiCorp  
 Oregon General Rate Case - December 2025  
 Memberships and Subscriptions**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Remove Total Memberships and Subscriptions</b>							
	930	1	(1,986,610)	SO	27.425%	(544,837)	
	930	1	-	OR	Situs	-	
Total			<u>(1,986,610)</u>			<u>(544,837)</u>	4.8.1
<b>Add Back 75% of National &amp; Regional Memberships</b>							
Various	930	1	<u>1,359,109</u>	SO	27.425%	<u>372,742</u>	
Total			<u>1,359,109</u>			<u>372,742</u>	4.8.2

**Description of Adjustment:**

This adjustment removes expenses in excess of Commission policy allowances as stated in the Commission order UE-94. National and regional trade organizations are recognized at 75%. Western Electricity Coordinating Council and Northern Tier Transmission Group dues are included at 100%. The dues for these two organizations are no longer included in FERC account 930, but are now being booked to FERC account 561, and are not shown in this adjustment.

**PacifiCorp  
 Oregon General Rate Case - December 2025  
 Memberships and Subscriptions**

<b>Account</b>	<b>Factor</b>	<b>Description</b>	<b>Amount</b>
<b>Remove Total Memberships and Subscriptions in Account 930.2</b>			
930.2	SO	Included in Unadjusted Results	(1,986,610)
930.2	OR	Included in Unadjusted Results	-
			<b><u>(1,986,610)</u></b>

Ref 4.8

**Allowed National and Regional Trade Memberships at 75%**

930.2	SO	Albany Area Chamber of Commerce	2,353
930.2	SO	Albany-Millersburg Economic Development Corporation	1,500
930.2	SO	American Clean Power	178,125
930.2	SO	Arlington Club	5,706
930.2	SO	ASME	228
930.2	SO	Association of Edison Illuminating Companies	9,022
930.2	SO	Bay Area Chamber of Commerce	1,082
930.2	SO	Bend Chamber of Commerce	1,810
930.2	SO	Cannon Beach Chamber of Commerce	335
930.2	SO	CEATI International	27,400
930.2	SO	Central Point Chamber of Commerce	500
930.2	SO	Clatsop Economic Development Resources	5,000
930.2	SO	Columbia River Maritime Museum	500
930.2	SO	Corvallis Chamber of Commerce	3,500
930.2	SO	Creswell Chamber of Commerce	250
930.2	SO	Dallas Area Visitors Center	695
930.2	SO	Douglas Timber Operators	600
930.2	SO	Downtown Medford Association	180
930.2	SO	Economic Development for Central Oregon	7,500
930.2	SO	Edison Electric Institute	1,063,550
930.2	SO	Energy Capital Economic Development	150
930.2	SO	Energy Systems Integration Group	962
930.2	SO	Enterprise	750
930.2	SO	Greater Portland, Inc.	6,000
930.2	SO	Intermountain Electrical Association	9,500
930.2	SO	Klamath County Chamber of Commerce	799
930.2	SO	Klamath County Economic Development Association	5,000
930.2	SO	Klamath Falls Downtown Association	500
930.2	SO	Lane Utilities Coordinating Council	100
930.2	SO	League of Oregon Cities	600
930.2	SO	Lebanon Area Chamber of Commerce	980
930.2	SO	Lincoln City Chamber of Commerce	495
930.2	SO	Linn-Benton Utilities Coordinating Council	125
930.2	SO	MID-WILLAMETTE UTILITY COORDINATING COUNCIL	52
930.2	SO	Monmouth- Independence Chamber of Commerce	1,499
930.2	SO	Myrtle Creek-Tri City Area Chamber of Commerce	105
930.2	SO	National Joint Utilities Notifications	11,750
930.2	SO	North American Transmission Forum	110,390
930.2	SO	Northwest Hydroelectric Association	1,340
930.2	SO	Northwest Public Power Association	1,625
930.2	SO	OR Wildfire Risk Mitigation	(700)
930.2	SO	Oregon Association of Minority Entrepreneurs	400
930.2	SO	Oregon Business & Industry Association	-
930.2	SO	Oregon Business Council	36,425
930.2	SO	Oregon Economic Development Association	5,000
930.2	SO	Oregon Energy Fund	75
930.2	SO	Oregon State University College of Forestry	15,000
930.2	SO	Pacific Northwest Utilities Conference Committee	119,143
930.2	SO	Philomath Chamber of Commerce, Philomath OR	1,150
930.2	SO	Portland Business Alliance	4,000
930.2	SO	Prineville Chamber of Commerce	1,240
930.2	SO	Redmond Economic Development, Inc.	5,000
930.2	SO	RENEWABLE ENERGY WILDLIFE INSTITUTE	5,000
930.2	SO	Rocky Mountain Electrical League	18,000
930.2	SO	Roseburg Area Chamber of Commerce	2,225
930.2	SO	Rotary Club of Albina	325
930.2	SO	Rotary Club of Grants Pass	450
930.2	SO	Rotary Club of Roseburg	310
930.2	SO	Seaside Chamber of Commerce	395

**PacifiCorp  
 Oregon General Rate Case - December 2025  
 Memberships and Subscriptions**

<b>Account</b>	<b>Factor</b>	<b>Description</b>	<b>Amount</b>
930.2	SO	Seaside Downtown Development Association	170
930.2	SO	South Coast Development Council, Inc	5,000
930.2	SO	Southern Oregon Regional Economic Development, Inc.	2,790
930.2	SO	Stayton-Sublimity Chamber of Commerce	2,500
930.2	SO	Strategic Economic Development Corporation	2,600
930.2	SO	Sutherlin Area Chamber of Commerce	125
930.2	SO	Sweet Home Chamber of Commerce	550
930.2	SO	The Chamber of Medford/Jackson County	2,247
930.2	SO	The National Hydropower Association, Inc.	43,564
930.2	SO	Tri-County Chamber of Commerce	295
930.2	SO	Umpqua Economic Development Partnership	2,500
930.2	SO	UMS Group	42,000
930.2	SO	Utility Economic Development Association, Inc.	500
930.2	SO	Wallowa County Chamber of Commerce, Enterprise OR	150
930.2	SO	Western Energy	(40)
930.2	SO	Western Labor And Management Public Affairs Committee	2,000
930.2	SO	Western Power Trading Forum	27,100
930.2	SO	Women's Energy Network	2,100
			<u><b>1,812,146</b></u>

**Allowed Memberships and Subscriptions - 75% of amount above 1,359,109 Ref 4.8**

**PacifiCorp  
 Oregon General Rate Case - December 2025  
 Meals & Entertainment Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Disallowance Removal	500	1	(1,085)	SG	26.884%	(292)	
	502	1	(2,290)	SG	26.884%	(616)	
	503	1	(18)	SE	26.339%	(5)	
	506	1	(13,553)	SG	26.884%	(3,644)	
	511	1	(3,939)	SG	26.884%	(1,059)	
	512	1	(434)	SG	26.884%	(117)	
	513	1	(81)	SG	26.884%	(22)	
	514	1	(6,631)	SG	26.884%	(1,783)	
	535	1	(529)	SG-P	26.884%	(142)	
	535	1	(5,421)	SG-U	26.884%	(1,457)	
	536	1	(99)	SG-P	26.884%	(27)	
	537	1	(160)	SG-P	26.884%	(43)	
	537	1	(139)	SG-U	26.884%	(37)	
	539	1	(5,097)	SG-P	26.884%	(1,370)	
	539	1	(4,636)	SG-U	26.884%	(1,246)	
	542	1	(47)	SG-U	26.884%	(13)	
	544	1	(206)	SG-P	26.884%	(55)	
	545	1	(794)	SG-P	26.884%	(214)	
	545	1	(129)	SG-U	26.884%	(35)	
	546	1	(53)	SG	26.884%	(14)	
	548	1	(968)	SG	26.884%	(260)	
	549	1	(21,131)	SG	26.884%	(5,681)	
	552	1	(681)	SG	26.884%	(183)	
	553	1	(925)	SG	26.884%	(249)	
	554	1	(11)	SG	26.884%	(3)	
	557	1	(35,845)	SG	26.884%	(9,637)	
	560	1	(9,483)	SG	26.884%	(2,549)	
	561	1	(2,196)	SG	26.884%	(590)	
	562	1	(17)	SG	26.884%	(5)	
	563	1	(768)	SG	26.884%	(206)	
	566	1	(225)	SG	26.884%	(60)	
	568	1	(1,461)	SG	26.884%	(393)	
	569	1	(15)	SG	26.884%	(4)	
	570	1	(953)	SG	26.884%	(256)	
	571	1	(1,315)	SG	26.884%	(354)	
	572	1	(91)	SG	26.884%	(24)	
	580	1	(5,664)	OR	Situs	(5,664)	
	580	1	(40,918)	SNPD	24.998%	(10,229)	
	581	1	(1,056)	SNPD	24.998%	(264)	
	583	1	(3,153)	OR	Situs	(3,153)	
	585	1	(122)	SNPD	24.998%	(30)	
	588	1	(60)	OR	Situs	(60)	
	588	1	(6,340)	SNPD	24.998%	(1,585)	
			<u>(178,741)</u>			<u>(53,630)</u>	4.9.2

**Description of Adjustment:**

This adjustment removes the disallowance that was ordered by the Commission in Order UE 374 No. 20-473. The Commission ruled that all meals and entertainment expenses recognized as discretionary costs and all awards expense would be disallowed at 50%.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**(cont.) Meals & Entertainment Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Disallowance Removal							
	590	1	(3,980)	OR	100.000%	(3,980)	
	590	1	(16,008)	SNPD	24.998%	(4,002)	
	592	1	(0)	OR	100.000%	(0)	
	592	1	(6,541)	SNPD	24.998%	(1,635)	
	593	1	(7,050)	OR	100.000%	(7,050)	
	593	1	(14,030)	SNPD	24.998%	(3,507)	
	594	1	(119)	OR	100.000%	(119)	
	595	1	(483)	SNPD	24.998%	(121)	
	597	1	(164)	SNPD	24.998%	(41)	
	598	1	(497)	SNPD	24.998%	(124)	
	901	1	(2,331)	CN	30.706%	(716)	
	902	1	(708)	CN	30.706%	(217)	
	902	1	(2)	OR	100.000%	(2)	
	903	1	(4,631)	CN	30.706%	(1,422)	
	903	1	(0)	OR	100.000%	(0)	
	908	1	(5,950)	CN	30.706%	(1,827)	
	908	1	(8,154)	OR	100.000%	(8,154)	
	909	1	(1,978)	CN	30.706%	(607)	
	921	1	(0)	OR	100.000%	(0)	
	921	1	(269,488)	SO	27.425%	(73,908)	
	925	1	(65)	SO	27.425%	(18)	
	929	1	138	SO	27.425%	38	
	935	1	(62)	SO	27.425%	(17)	
			<u>(342,104)</u>			<u>(107,430)</u>	4.9.2
Total Adjustment			<u>(520,844)</u>			<u>(161,060)</u>	

**Description of Adjustment:**

This adjustment removes the disallowance that was ordered by the Commission in Order UE 374 No. 20-473. The Commission ruled that all meals and entertainment expenses recognized as discretionary costs and all awards expense would be disallowed at 50%.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Meals & Entertainment Adjustment**  
**Summary of Adjustments**

**Meals and Entertainment 50% Adjustment**

FERC Account	Allocation	Amount
500	SG	2,170
502	SG	4,579
503	SE	37
506	SG	27,003
511	SG	7,877
512	SG	869
513	SG	162
514	SG	13,262
535	SG-P	1,058
535	SG-U	10,842
536	SG-P	198
537	SG-P	320
537	SG-U	278
539	SG-P	10,155
539	SG-U	9,272
542	SG-U	94
544	SG-P	412
545	SG-P	1,589
545	SG-U	258
546	SG	105
548	SG	1,937
549	SG	35,956
552	SG	1,363
553	SG	1,849
554	SG	23
557	SG	68,894
560	SG	18,733
561	SG	4,391
562	SG	35
563	SG	1,535
566	SG	450
568	SG	2,908
569	SG	30
570	SG	1,905
571	SG	2,630
572	SG	181
580	OR	11,327
580	SNPD	81,440
581	SNPD	2,112
583	OR	6,306
585	SNPD	244
588	OR	120
588	SNPD	12,181
590	OR	7,961
590	SNPD	31,874
592	OR	1
592	SNPD	13,082
593	OR	14,101
593	SNPD	28,060
594	OR	237
595	SNPD	966
597	SNPD	328
598	SNPD	993

**Meals and Entertainment 50% Adjustment**

FERC Account	Allocation	Amount
901	CN	4,663
902	CN	1,409
902	OR	3
903	CN	9,262
903	OR	0
908	CN	11,685
908	OR	16,308
909	CN	3,957
921	OR	0
921	SO	536,434
925	SO	130
929	SO	(275)
935	SO	124
<b>Grand Total</b>		<b>1,028,395</b>

**Awards 50% Adjustment**

FERC Account	Allocation	Amount
506	SG	104
539	SG-P	40
549	SG	6,306
557	SG	2,796
560	SG	233
568	SG	14
580	SNPD	395
588	SNPD	500
590	SNPD	143
902	CN	7
908	CN	215
921	SO	2,542
929	SO	-
<b>Grand Total</b>		<b>13,294</b>

Meals & Entertainment	1,028,395
Disallowance	-50%
Removal	(514,197)
Awards	13,294
Disallowance	-50%
Removal	(6,647)

**Total Disallowance (520,844) Ref. 4.9**



**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**O&M Escalation**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Operations	500	3	72,288	SG	26.884%	19,434	
Steam Operations	500	3	(52)	SG	26.884%	(14)	
Steam Operations	501	3	1,074,003	SE	26.339%	282,883	
Steam Operations	502	3	2,825,599	SG	26.884%	759,638	
Steam Operations	503	3	(5,601)	SE	26.339%	(1,475)	
Steam Operations	505	3	33,794	SG	26.884%	9,085	
Steam Operations	506	3	(317,389)	SG	26.884%	(85,327)	
Steam Operations	506	3	232,083	SG	26.884%	62,393	
Steam Operations	507	3	(10,415)	SG	26.884%	(2,800)	
Steam Maintenance	510	3	6,221	SG	26.884%	1,673	
Steam Maintenance	510	3	3,584	SG	26.884%	963	
Steam Maintenance	511	3	49,016	SG	26.884%	13,177	
Steam Maintenance	512	3	(190,574)	SG	26.884%	(51,234)	
Steam Maintenance	512	3	194,578	SG	26.884%	52,311	
Steam Maintenance	513	3	(0)	SG	26.884%	(0)	
Steam Maintenance	513	3	78,577	SG	26.884%	21,125	
Steam Maintenance	514	3	38,881	SG	26.884%	10,453	
Hydro Operations	535	3	65,583	SG-P	26.884%	17,632	
Hydro Operations	535	3	(23,023)	SG-U	26.884%	(6,190)	
Hydro Operations	535	3	(39,160)	SG	26.884%	(10,528)	
Hydro Operations	536	3	7,615	SG-P	26.884%	2,047	
Hydro Operations	537	3	65,135	SG-P	26.884%	17,511	
Hydro Operations	537	3	6,353	SG-U	26.884%	1,708	
Hydro Operations	539	3	131,513	SG-P	26.884%	35,356	
Hydro Operations	539	3	53,681	SG-U	26.884%	14,432	
Hydro Operations	539	3	(87)	SG	26.884%	(23)	
Hydro Operations	540	3	32,826	SG-P	26.884%	8,825	
Hydro Operations	540	3	(2,490)	SG-U	26.884%	(669)	
Hydro Maintenance	541	3	(5)	SG-P	26.884%	(1)	
Hydro Maintenance	542	3	(1,323)	SG-P	26.884%	(356)	
Hydro Maintenance	542	3	(30)	SG-U	26.884%	(8)	
Hydro Maintenance	543	3	(1,322)	SG-P	26.884%	(356)	
Hydro Maintenance	543	3	(599)	SG-U	26.884%	(161)	
Hydro Maintenance	544	3	(2,017)	SG-P	26.884%	(542)	
Hydro Maintenance	544	3	(248)	SG-U	26.884%	(67)	
Hydro Maintenance	545	3	(7,361)	SG-P	26.884%	(1,979)	
Hydro Maintenance	545	3	(2,334)	SG-U	26.884%	(627)	
Hydro Maintenance	545	3	(0)	SG	26.884%	(0)	
Other Operations	546	3	21,608	SG	26.884%	5,809	
Other Operations	546	3	(2)	SG	26.884%	(1)	
Other Operations	548	3	(42)	SG	26.884%	(11)	
			<u>4,388,861</u>			<u>1,174,085</u>	

**Description of Adjustment:**

This adjustment calculates the non-labor O&M escalation from June 2023 to December 2025 for accounts 500 to 935 , excluding NPC and property and liability insurance, using industry specific escalation indices. Before escalation indices were applied, June 2023 actual data was separated into labor and non-labor components and costs that should not be included in June 2023 actual data were removed. Detail supporting specific FERC accounts is provided in the electronic work papers along with the Company's filing.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**(cont.) O&M Escalation**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Operations	548	3	721,326	SG	26.884%	193,922	
Other Operations	548	3	17,530	SG	26.884%	4,713	
Other Operations	549	3	522	OR	Situs	522	
Other Operations	549	3	(2,884)	SG	26.884%	(775)	
Other Operations	549	3	(1,042)	SG	26.884%	(280)	
Other Operations	549	3	257,729	SG-W	26.884%	69,288	
Other Operations	550	3	16,357	OR	Situs	16,357	
Other Operations	550	3	1,742	SG	26.884%	468	
Other Operations	550	3	464,856	SG-W	26.884%	124,973	
Other Maintenance	552	3	(16)	SG	26.884%	(4)	
Other Maintenance	552	3	36,049	SG	26.884%	9,692	
Other Maintenance	552	3	1,734	SG	26.884%	466	
Other Maintenance	553	3	41,016	SG	26.884%	11,027	
Other Maintenance	553	3	427,931	SG-W	26.884%	115,046	
Other Maintenance	553	3	46,353	SG	26.884%	12,462	
Other Maintenance	553	3	5,400	SG	26.884%	1,452	
Other Maintenance	554	3	(0)	SG	26.884%	(0)	
Other Maintenance	554	3	42,193	SG-W	26.884%	11,343	
Other Maintenance	554	3	51,589	SG	26.884%	13,869	
Other Maintenance	554	3	1,860	SG	26.884%	500	
Other Operations	556	3	83,756	SG	26.884%	22,517	
Other Operations	557	3	499,125	OR	Situs	340,179	
Other Operations	557	3	199,646	SG	26.884%	53,673	
Other Operations	557	3	269	SE	26.339%	71	
Transmission Operations	560	3	(7)	SG	26.884%	(2)	
Transmission Operations	560	3	266	SG	26.884%	72	
Transmission Operations	561	3	4,567	SG	26.884%	1,228	
Transmission Operations	561	3	(2)	SG	26.884%	(0)	
Transmission Operations	562	3	(0)	SG	26.884%	(0)	
Transmission Operations	562	3	1,246	SG	26.884%	335	
Transmission Operations	563	3	(1)	SG	26.884%	(0)	
Transmission Operations	563	3	810	SG	26.884%	218	
Transmission Operations	566	3	2,663	SG	26.884%	716	
Transmission Operations	566	3	(0)	SG	26.884%	(0)	
Transmission Operations	567	3	1,546	SG	26.884%	416	
Transmission Maintenance	568	3	48	SG	26.884%	13	
Transmission Maintenance	568	3	7,107	SG	26.884%	1,911	
Transmission Maintenance	569	3	0	SG	26.884%	0	
			<u>2,931,286</u>			<u>1,006,385</u>	

**Description of Adjustment:**

This adjustment calculates the non-labor O&M escalation from June 2023 to December 2025 for accounts 500 to 935 , excluding NPC and property and liability insurance, using industry specific escalation indices. Before escalation indices were applied, June 2023 actual data was separated into labor and non-labor components and costs that should not be included in June 2023 actual data were removed. Detail supporting specific FERC accounts is provided in the electronic work papers along with the Company's filing.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**(cont.) O&M Escalation**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Transmission Maintenance	569	3	(96,986)	SG	26.884%	(26,074)	
Transmission Maintenance	570	3	(187,477)	SG	26.884%	(50,402)	
Transmission Maintenance	570	3	31	SG	26.884%	8	
Transmission Maintenance	571	3	(409,801)	SG	26.884%	(110,172)	
Transmission Maintenance	571	3	299,535	SG	26.884%	80,527	
Transmission Maintenance	572	3	3	SG	26.884%	1	
Transmission Maintenance	572	3	(3,438)	SG	26.884%	(924)	
Transmission Maintenance	573	3	(3,219)	SG	26.884%	(865)	
Distribution Operations	580	3	4,727	OR	Situs	(3,969)	
Distribution Operations	580	3	123,300	SNPD	24.998%	30,823	
Distribution Operations	581	3	(2,048)	SNPD	24.998%	(512)	
Distribution Operations	582	3	56,429	OR	Situs	14,607	
Distribution Operations	582	3	4	SNPD	24.998%	1	
Distribution Operations	583	3	11,372	OR	Situs	(41,714)	
Distribution Operations	585	3	576	SNPD	24.998%	144	
Distribution Operations	586	3	11,780	OR	Situs	5,374	
Distribution Operations	587	3	119,920	OR	Situs	35,512	
Distribution Operations	588	3	14,888	OR	Situs	(7,113)	
Distribution Operations	588	3	(376,057)	SNPD	24.998%	(94,008)	
Distribution Operations	589	3	51,351	OR	Situs	37,687	
Distribution Operations	589	3	8,427	SNPD	24.998%	2,107	
Distribution Maintenance	590	3	334,387	OR	Situs	(5,374)	
Distribution Maintenance	590	3	(15,181)	SNPD	24.998%	(3,795)	
Distribution Maintenance	591	3	(91,139)	OR	Situs	(30,417)	
Distribution Maintenance	591	3	(3,560)	SNPD	24.998%	(890)	
Distribution Maintenance	592	3	(112,493)	OR	Situs	(38,027)	
Distribution Maintenance	592	3	71,773	SNPD	24.998%	17,942	
Distribution Maintenance	593	3	(419,407)	OR	Situs	1,000,356	
Distribution Maintenance	593	3	(37,596)	SNPD	24.998%	(9,398)	
Distribution Maintenance	594	3	(1,003,073)	OR	Situs	(195,487)	
Distribution Maintenance	594	3	(94)	SNPD	24.998%	(23)	
Distribution Maintenance	595	3	199	OR	Situs	-	
Distribution Maintenance	595	3	(11,320)	SNPD	24.998%	(2,830)	
Distribution Maintenance	596	3	(53,202)	OR	Situs	(11,247)	
Distribution Maintenance	597	3	(6,409)	OR	Situs	(1,441)	
Distribution Maintenance	597	3	2,043	SNPD	24.998%	511	
Distribution Maintenance	598	3	(93,488)	OR	Situs	(29,566)	
Distribution Maintenance	598	3	(142,480)	SNPD	24.998%	(35,618)	
Customer Accounts Operations	901	3	12	OR	Situs	-	
			<u>(1,957,712)</u>			<u>525,733</u>	

**Description of Adjustment:**

This adjustment calculates the non-labor O&M escalation from June 2023 to December 2025 for accounts 500 to 935 , excluding NPC and property and liability insurance, using industry specific escalation indices. Before escalation indices were applied, June 2023 actual data was separated into labor and non-labor components and costs that should not be included in June 2023 actual data were removed. Detail supporting specific FERC accounts is provided in the electronic work papers along with the Company's filing.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**(cont.) O&M Escalation**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Customer Accounts Operations	901	3	17,608	CN	30.706%	5,406	
Customer Accounts Operations	902	3	72,524	OR	Situs	16,078	
Customer Accounts Operations	902	3	4,121	CN	30.706%	1,265	
Customer Accounts Operations	903	3	27,206	OR	Situs	4,141	
Customer Accounts Operations	903	3	339,653	CN	30.706%	104,292	
Customer Accounts Operations	904	3	628,327	OR	Situs	216,916	
Customer Accounts Operations	904	3	(23,150)	CN	30.706%	(7,108)	
Customer Accounts Operations	905	3	6	OR	Situs	(0)	
Customer Accounts Operations	905	3	4	CN	30.706%	1	
Customer Service Operations	907	3	(11)	CN	30.706%	(3)	
Customer Service Operations	908	3	(7,616)	OR	Situs	(1,241)	
Customer Service Operations	908	3	(2,331)	CN	30.706%	(716)	
Customer Service Operations	908	3	(1,239,877)	OTHER	0.000%	-	
Customer Service Operations	909	3	(21,508)	OR	Situs	(7,141)	
Customer Service Operations	909	3	(9,456)	CN	30.706%	(2,903)	
Customer Service Operations	910	3	(78)	CN	30.706%	(24)	
A&G Operations	920	3	46,443	OR	Situs	46,439	
A&G Operations	920	3	44,122	SO	27.425%	12,101	
A&G Operations	921	3	1,912	CN	30.706%	587	
A&G Operations	921	3	7,830	OR	Situs	(66)	
A&G Operations	921	3	265,306	SO	27.425%	72,761	
A&G Operations	922	3	(1,309,297)	SO	27.425%	(359,081)	
A&G Operations	923	3	167,212	OR	Situs	48,050	
A&G Operations	923	3	2,896,718	SO	27.425%	794,438	
A&G Operations	928	3	125,499	SG	26.884%	33,739	
A&G Operations	928	3	28,712	SO	27.425%	7,875	
A&G Operations	928	3	363,730	OR	Situs	130,823	
A&G Operations	929	3	942,388	SO	27.425%	258,454	
A&G Operations	930	3	71,958	OR	Situs	78,966	
A&G Operations	930	3	(122,357)	SO	27.425%	(33,557)	
A&G Operations	931	3	27,072	OR	Situs	21,016	
A&G Operations	931	3	(272,614)	SO	27.425%	(74,766)	
A&G Operations	935	3	(371)	OR	Situs	(133)	
A&G Operations	935	3	(24)	CN	30.706%	(8)	
A&G Operations	935	3	(18,720)	SO	27.425%	(5,134)	
			<u>3,050,940</u>			<u>1,361,470</u>	
			4,388,861			1,174,085	4.10
			2,931,286			1,006,385	4.10.1
			(1,957,712)			525,733	4.10.2
			<u>3,050,940</u>			<u>1,361,470</u>	4.10.3
Total Adjustment			<u>8,413,375</u>			<u>4,067,673</u>	

**Description of Adjustment:**

This adjustment calculates the non-labor O&M escalation from June 2023 to December 2025 for accounts 500 to 935, excluding NPC and property and liability insurance, using industry specific escalation indices. Before escalation indices were applied, June 2023 actual data was separated into labor and non-labor components and costs that should not be included in June 2023 actual data were removed. Detail supporting specific FERC accounts is provided in the electronic work papers along with the Company's filing.

PacifiCorp  
Oregon General Rate Case - December 2025  
O&M Escalation  
12 Months Ending December 2025

Function	Allocation Code	Unadjusted O&M	Miscellaneous General Expense & Revenue	4.1	4.2	4.4	4.5	4.6	4.8	4.9	4.11	4.13	
				Remove Unadjusted Wages & Employee Benefits	Remove Recurring Expenses	Insurance Expense	Generation Internal Expense	Membership & Subscriptions	Meals and Entertainment Adjustment	Wildfire & Veg Management	Incremental O&M		
Steam Operation	NPCID	87,693	-	-	-	-	-	-	-	-	-	-	
	NPCE	612,767,769	-	-	-	-	-	-	-	-	-	-	
	NPSSSECH	-	-	-	-	-	-	-	-	-	-	-	
	NPWCWYP	253,319	-	-	-	-	-	-	-	-	-	-	
	SE	22,201,079	-	(115,757)	-	-	-	-	-	(18)	-	-	
	SG	92,861,108	(6,333)	(33,055,698)	-	-	-	-	-	(15,843)	-	-	
	SNPPS	36,145,995	-	(30,865,272)	-	-	-	-	-	-	-	-	
	SSECH	-	-	-	-	-	-	-	-	-	-	-	
	SSGCH	-	-	-	-	-	-	-	-	-	-	-	
	WA	-	-	-	-	-	-	-	-	-	-	-	
WYP	-	-	-	-	-	-	-	-	-	-	-		
<b>Steam Operation Total</b>		764,416,963	(6,333)	(64,036,026)	-	-	1,991,017	-	-	(16,947)	-	-	
Steam Maintenance	SG	37,046,165	-	(6,905,651)	-	-	-	-	-	(11,085)	-	(60,990,000)	
	SNPPS	128,038,140	-	(38,471,951)	-	-	-	-	-	-	-	-	
	SSGCH	165,084,305	-	(48,377,602)	-	-	1,991,017	-	-	-	-	(60,990,000)	
<b>Steam Maintenance Total</b>		330,168,610	-	(93,755,204)	-	-	1,991,017	-	-	-	-	(121,980,000)	
Hydro Operations	SG-P	30,238,570	-	(13,630,799)	-	-	-	-	-	(6,886)	-	(402,900)	
	SG-U	11,697,864	-	(9,734,738)	-	-	-	-	-	(5,560)	-	-	
	SG	-	-	-	-	-	-	-	-	(4,636)	-	-	
	<b>Hydro Operations Total</b>	41,936,434	-	(23,365,536)	-	-	-	-	-	(16,082)	-	(402,900)	
	Hydro Maintenance	SG-P	6,426,681	-	(2,326,887)	-	-	-	-	(1,001)	-	-	-
SG-U	1,788,755	-	(695,394)	-	-	-	-	-	(176)	-	-		
SG	(7,395,140)	-	-	-	7,385,140	-	-	-	-	-	-		
<b>Hydro Maintenance Total</b>	831,296	-	(3,022,531)	-	7,385,140	-	-	-	(1,177)	-	-	-	
Purchased Power	NPCE	20,074,007	-	-	-	-	-	-	-	-	-	-	
	NPSSG	1,207,781,184	-	-	-	-	-	-	-	-	-	-	
	NPCCA	-	-	-	-	-	-	-	-	-	-	-	
	NPCCOR	80,131	-	-	-	-	-	-	-	-	-	-	
	NPCCUT	13,361,355	-	-	-	-	-	-	-	-	-	-	
	OTHER	(519,795,484)	-	-	-	-	-	-	-	-	-	-	
	<b>Purchased Power Total</b>	721,503,708	-	-	-	-	-	-	-	-	-	-	
	Other Operations	NPCE	621,099,417	-	-	-	-	-	-	-	-	-	-
		NPSSSECT	626,119	-	-	-	-	-	-	-	-	-	-
		SNPPS	17,748,861	-	(682,124)	-	-	-	-	-	-	-	-
SNPPO		27,409,991	-	(10,386,504)	-	-	-	-	-	-	-	-	
SSGCT		890,008	-	(479,680)	-	-	-	-	-	-	-	-	
SE		6,158	-	-	-	-	-	-	-	-	-	-	
SG		35,946,961	955,548	(30,380,073)	-	-	-	-	-	(57,997)	-	-	
ID		3,669,393	-	(48,321)	-	-	-	-	-	-	-	-	
OR		8,193,290	-	(20,827)	-	-	-	-	-	-	-	-	
UT		35,000	-	-	-	-	-	-	-	-	-	-	
WYU	61,932	-	-	-	-	-	-	-	-	-	-		
<b>Other Operations Total</b>	715,066,999	955,548	(41,997,628)	-	-	-	-	-	(57,997)	-	-		
Other Maintenance	SNPPO	7,916,295	-	(2,288,095)	-	-	-	-	-	-	-	-	
	SSGCT	599,246	-	(162,056)	-	-	-	-	-	-	-	-	
	SG	-	-	-	-	2,833,691	-	-	-	(1,618)	-	-	
	SG-W	19,983,395	-	(267,090)	-	-	-	-	-	-	-	-	
<b>Other Maintenance Total</b>	28,498,936	-	(2,726,031)	-	-	-	-	-	(1,618)	-	-		
Transmission Operations	NPCE	25,912,615	-	-	-	-	-	-	-	-	-	-	
	NPCCG	141,046,505	-	-	-	-	-	-	-	-	-	-	
	SG	-	-	-	-	-	-	-	-	-	-	-	
	SNPT	42,554,838	-	(26,389,753)	-	-	-	-	-	(12,689)	-	-	
<b>Transmission Operations Total</b>	209,515,958	-	(26,389,753)	-	-	-	-	-	(12,689)	-	-		
Transmission Maintenance	SNPT	37,660,999	-	(16,474,026)	-	-	-	-	-	-	-	-	
	SG	37,660,999	-	(16,474,026)	-	-	-	-	-	(8,834)	-	(81,145,557)	
<b>Transmission Maintenance Total</b>	75,321,998	-	(32,948,052)	-	-	-	-	-	(8,834)	-	(81,145,557)		

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Function	Allocation Code	Unadjusted O&M	Miscellaneous General Expense & Revenue	Remove Unadjusted Wages & Employee Benefits	4.2	4.4	4.5	4.6	4.8	4.9	4.11	4.13
Distribution Operations					Remove Non-Recurring Entries	Insurance Expense	Generation Overhead Expense	Membership & Subscriptions	Meals and Entertainment Adjustment	Wildfire & Veg Management	Incremental O&M	
<b>Distribution Operations</b>												
	CA	2,057,158	-	(2,114,902)	-	-	-	-	-	-	-	-
	ID	2,935,411	-	(2,102,689)	-	-	-	-	-	-	-	-
	OR	15,077,850	-	(13,169,018)	-	-	-	-	-	(8,876)	-	-
	SNPD	31,716,436	-	(43,231,991)	-	-	-	-	-	(48,436)	-	-
	WA	20,645,775	-	(19,023,901)	-	-	-	-	-	-	-	-
	UT	2,517,728	-	(1,976,615)	-	-	-	-	-	-	-	-
	WYP	4,772,316	-	(2,942,530)	-	-	-	-	-	-	-	-
	WYU	371,755	-	(314,645)	-	-	-	-	-	(57,313)	-	-
		80,094,429	-	(78,876,452)	-	-	-	-	-	-	-	-
<b>Distribution Operations Total</b>												
	CA	20,470,244	-	(5,876,807)	-	-	-	-	-	-	-	-
	ID	6,834,223	-	(5,147,749)	-	-	-	-	-	-	-	-
	OR	78,536,105	-	(32,571,160)	-	-	-	-	-	(11,150)	(61,564,703)	-
	SNPD	12,184,335	-	(9,054,907)	-	-	-	-	-	(37,723)	-	-
	UT	60,452,695	-	(36,153,705)	-	-	-	-	-	-	-	-
	WA	10,788,723	-	(7,380,747)	-	-	-	-	-	-	-	-
	WYP	11,165,325	-	(8,044,034)	-	-	-	-	-	-	-	-
	WYU	2,075,313	-	(831,497)	-	-	-	-	-	(48,872)	(61,564,703)	-
		202,506,962	-	(105,060,905)	-	-	-	-	-	-	-	-
<b>Distribution Maintenance Total</b>												
<b>Customer Accounts Operations</b>												
	CA	1,374,095	-	(411,245)	-	-	-	-	-	-	-	-
	CN	41,722,304	-	(28,328,925)	-	-	-	-	-	(7,670)	-	-
	ID	1,607,505	-	(730,838)	-	-	-	-	-	-	-	-
	OR	11,180,100	(9,820)	(1,785,558)	-	-	-	-	-	(2)	-	-
	UT	13,249,652	-	(5,166,049)	-	-	-	-	-	-	-	-
	WA	8,712,775	-	(946,087)	-	-	-	-	-	-	-	-
	WYP	2,870,088	-	(1,002,167)	-	-	-	-	-	-	-	-
	WYU	275,681	-	(204,351)	-	-	-	-	-	(7,672)	-	-
		80,792,201	(9,820)	(38,575,220)	-	-	-	-	-	-	-	-
<b>Customer Accounts Operations Total</b>												
<b>Customer Service Operations</b>												
	CA	46,063	53,482	(4,920,654)	-	-	-	-	-	-	-	-
	CN	6,369,339	(607,882)	(4,920,654)	-	-	-	-	-	(7,928)	-	-
	ID	2,903,399	364,974	(2,216,817)	-	-	-	-	-	(8,154)	-	-
	OR	2,826,705	-	(1,410)	-	-	-	-	-	-	-	-
	OTHER	142,989,906	-	(1,410)	-	-	-	-	-	-	-	-
	UT	4,375,890	7,006	(2,882,093)	-	-	-	-	-	-	-	-
	WA	456,466	-	(170,525)	-	-	-	-	-	-	-	-
	WYP	1,273,133	1,571	(978,159)	-	-	-	-	-	-	-	-
	WYU	-	-	-	-	-	-	-	-	-	-	-
		158,979,871	(77,330)	(11,169,659)	-	-	-	-	-	(16,082)	-	-
<b>Customer Service Operations Total</b>												
<b>A&amp;G Operations &amp; Maintenance</b>												
	920	80,456,405	-	(79,518,855)	-	-	-	-	-	-	-	-
	921	17,550,657	1,606,974	(41,016)	-	-	-	-	-	(269,468)	-	-
	922	(6,452,727)	(225,008)	24,725,862	-	-	-	-	-	-	-	-
	923	52,372,720	-	-	-	-	-	-	-	-	-	-
	924	19,551,510	-	-	-	(1,218)	-	-	-	-	-	-
	925	456,920,112	-	-	-	(402,546,523)	-	-	-	(65)	-	-
	926	5,622,520	-	-	-	-	-	-	-	-	-	-
	928	27,288,977	-	(937,458)	-	-	-	-	-	-	-	-
	929	(10,325,949)	(13,300)	27,686,737	-	-	-	-	-	138	-	-
	930	2,839,086	-	-	-	-	-	-	-	-	-	-
	931	(3,678,774)	-	-	-	-	-	(627,501)	-	-	-	-
	935	30,271,987	-	(2,267,848)	-	-	-	-	-	(62)	-	-
		630,431,721	1,368,696	(30,352,639)	-	(402,547,741)	4,824,708	(627,501)	-	(289,479)	-	-
		3,637,152,773	2,128,731	(490,424,100)	7,385,140	(402,547,741)	4,824,708	(627,501)	-	(320,844)	(70,710,280)	(61,562,900)
<b>A&amp;G Operations &amp; Maintenance Total</b>												
<b>Grand Total</b>												

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Function	Allocation Code	5.1 NPC Adjustment	8.9 Remove Rolling Hills	8.10 Dear Creek Mine Adjustment	8.11 Emissions Control Retirement Adjustment	8.13 Cholla Unit 4 Retirement	8.20 Klamath Regulatory Asset	O&M Base Escalation	Escalation Percentages	O&M Expense Escalation	O&M After Other Escalation
Steam Operation	NPCE	-	-	-	-	-	-	87,693	0.00%	-	87,693
	NPCESE	-	-	-	-	-	-	612,767,769	0.00%	-	612,767,769
	NPCESECH	-	-	-	-	-	-	-	0.00%	-	0
	NPQWYYP	-	-	-	-	-	-	253,319	0.00%	-	253,319
	SE	-	-	-	-	-	-	22,085,304	4.84%	1,068,402	23,153,705
	SG	-	-	(6,538,963)	-	-	-	53,342,370	4.84%	2,580,489	55,922,869
	SNPPS	-	-	-	-	-	-	5,280,723	4.84%	255,461	5,536,184
	SSECH	-	-	-	-	-	-	-	4.84%	-	0
	SSGCH	-	-	-	-	-	-	-	4.84%	(62)	(1,138)
	CA	-	-	-	-	-	-	-	4.84%	-	0
	IA	-	-	-	-	-	-	-	4.84%	-	0
	OR	-	-	-	-	-	-	-	4.84%	-	0
WA	-	-	-	-	-	-	-	4.84%	-	0	
WYU	-	-	-	-	-	-	-	4.84%	-	0	
<b>Steam Operation Total</b>		-	-	(6,538,963)	-	-	693,816,094	-	3,904,309	697,720,403	
Steam Maintenance	SG	-	-	-	-	-	-	(30,869,553)	0.31%	(96,457)	(30,869,610)
	SNPPS	-	-	-	-	-	-	88,566,189	0.31%	276,738	88,842,927
	SSGCH	-	-	-	-	-	-	-	0.31%	-	0
<b>Steam Maintenance Total</b>		-	-	-	-	-	57,696,636	-	180,282	57,876,917	
Hydro Operations	SG-P	-	-	-	-	-	-	16,198,985	1.87%	302,672	16,501,657
	SG-U	-	-	-	-	-	-	1,847,566	1.87%	34,521	1,882,087
	SG	-	-	-	-	(2,065,842)	(2,065,842)	(2,100,477)	1.87%	(39,247)	(2,139,724)
	<b>Hydro Operations Total</b>		-	-	-	(2,065,842)	(2,065,842)	15,946,074	-	297,946	16,244,020
Hydro Maintenance	SG-P	-	-	-	-	-	-	4,098,693	-0.29%	(12,028)	4,086,665
	SG-U	-	-	-	-	-	-	1,094,185	-0.29%	(3,211)	1,090,974
	SG	-	-	-	-	-	-	-	-0.29%	(0)	0
<b>Hydro Maintenance Total</b>		-	-	-	-	-	5,192,878	-	(15,239)	5,177,639	
Purchased Power	NPCESE	-	-	-	-	-	-	20,074,007	0.00%	-	20,074,007
	NPCESECH	-	-	-	-	-	-	1,130,362,458	0.00%	-	1,130,362,458
	NPCCA	(77,418,726)	-	-	-	-	-	2,514	0.00%	-	2,514
	NPCCOR	-	-	-	-	-	-	80,131	0.00%	-	80,131
	NPCCUT	-	-	-	-	-	-	13,361,355	0.00%	-	13,361,355
	OTHER	-	-	-	-	-	-	(519,795,484)	0.00%	-	(519,795,484)
	<b>Purchase Power Total</b>		-	-	-	-	-	644,084,982	-	-	644,084,982
	Other Operations	NPCESE	-	-	-	-	-	-	621,099,417	0.00%	-
NPCESECH		-	-	-	-	-	-	628,119	0.00%	-	628,119
SNPPS		-	-	-	-	-	-	16,866,727	4.37%	729,595	17,596,322
SNPPO		-	-	-	-	-	-	17,020,477	4.37%	745,633	17,766,110
SSGCT		-	-	-	-	-	-	401,228	4.37%	17,530	418,758
SE		-	-	-	-	-	-	6,158	4.37%	269	6,427
SG		-	(44,874)	-	-	-	-	6,419,565	4.37%	280,474	6,700,039
ID		-	-	-	-	-	-	3,541,071	4.37%	154,711	3,695,783
OR		-	-	-	-	-	-	8,172,452	4.37%	357,059	8,529,511
UT		-	-	-	-	-	-	35,000	4.37%	1,529	36,529
WYU		-	-	-	-	-	-	61,932	4.37%	2,706	64,638
<b>Other Operations Total</b>			-	(44,874)	-	-	-	673,924,147	-	2,280,496	676,204,643
Other Maintenance	SNPPO	-	-	-	-	-	-	5,619,400	2.38%	133,991	5,753,391
	SSGCT	-	-	-	-	-	-	971,100	2.38%	8,984	980,084
	SG	-	(1,112,621)	-	-	-	-	1,719,452	2.38%	40,999	1,760,451
	SG-W	-	-	-	-	-	-	19,716,395	2.38%	470,124	20,186,429
	<b>Other Maintenance Total</b>		-	(1,112,621)	-	-	-	27,432,346	-	654,108	28,086,454
Transmission Operations	NPCESE	-	-	-	-	-	-	25,912,615	0.00%	-	25,912,615
	NPCESECH	-	-	-	-	-	-	141,046,505	0.00%	-	141,046,505
	SG	-	-	-	-	-	-	(12,689)	0.07%	(9)	(12,697)
	SNPT	-	-	-	-	-	-	16,165,086	0.07%	11,089	16,176,184
<b>Transmission Operations Total</b>		-	-	-	-	-	183,113,517	-	11,089	183,124,606	
Transmission Maintenance	SNPT	-	-	-	-	-	-	21,186,973	-3.27%	(693,815)	20,493,158
	SG	-	-	-	-	-	-	(9,149,392)	-3.27%	(298,617)	(9,448,009)
<b>Transmission Maintenance Total</b>		-	-	-	-	-	12,037,581	-	(992,432)	11,045,149	

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Function	Allocation Code	5.1		8.0		8.1		8.13		8.20		4.10		O&M	
		NPC Adjustment	Remove Rolling Hills	Dear Creek Mine Adjustment	Emissions Control Investment Adjustment	Cholla Unit 4 Retirement	Klamath Regulatory Asset	O&M Business Escalation	Escalation Percentages	O&M Expense Escalation	O&M After Escalation				
Distribution Operations	CA	-	-	-	-	-	(57,744)	-	-	-	-	(1,227)	17,700	(58,971)	
	ID	-	-	-	-	-	832,722	-	-	-	-	2.13%	17,700	850,422	
	OR	-	-	-	-	-	1,899,955	-	-	-	-	2.13%	17,700	1,940,339	
	SNPD	-	-	-	-	-	(11,663,991)	-	-	-	-	2.13%	(245,787)	(11,809,788)	
	UT	-	-	-	-	-	7,821,874	-	-	-	-	2.13%	162,006	7,783,880	
	WA	-	-	-	-	-	541,113	-	-	-	-	2.13%	11,502	552,614	
	WYP	-	-	-	-	-	1,829,786	-	-	-	-	2.13%	38,883	1,868,679	
	WYU	-	-	-	-	-	56,909	-	-	-	-	2.13%	1,210	58,119	
	<b>Distribution Operations Total</b>	-	-	-	-	-	<b>1,160,624</b>	-	-	-	-	-	<b>24,670</b>	<b>1,185,294</b>	
Distribution Maintenance	CA	-	-	-	-	-	14,593,437	-	-	-	-	-	(643,902)	13,949,535	
	ID	-	-	-	-	-	1,686,474	-	-	-	-	-	(74,412)	1,612,062	
	OR	-	-	-	-	-	(15,610,908)	-	-	-	-	-	888,786	(14,922,122)	
	SNPD	-	-	-	-	-	3,091,706	-	-	-	-	-	(136,415)	2,955,292	
	UT	-	-	-	-	-	24,298,990	-	-	-	-	-	(1,072,138)	23,226,852	
	WA	-	-	-	-	-	3,407,976	-	-	-	-	-	(150,389)	3,257,607	
	WYP	-	-	-	-	-	3,121,291	-	-	-	-	-	(137,720)	2,983,571	
	WYU	-	-	-	-	-	1,243,816	-	-	-	-	-	(54,881)	1,188,935	
	<b>Distribution Maintenance Total</b>	-	-	-	-	-	<b>35,832,782</b>	-	-	-	-	-	<b>(1,581,041)</b>	<b>34,251,742</b>	
Customer Accounts Operations	CA	-	-	-	-	-	862,850	-	-	-	-	-	21,803	884,653	
	CN	-	-	-	-	-	13,985,709	-	-	-	-	-	338,234	13,723,943	
	ID	-	-	-	-	-	776,688	-	-	-	-	-	19,625	796,293	
	OR	-	-	-	-	-	9,384,720	-	-	-	-	-	237,136	9,621,856	
	UT	-	-	-	-	-	8,083,603	-	-	-	-	-	204,259	8,287,862	
	WA	-	-	-	-	-	7,766,688	-	-	-	-	-	196,251	7,962,939	
	WYP	-	-	-	-	-	1,867,921	-	-	-	-	-	47,189	1,915,120	
	WYU	-	-	-	-	-	71,330	-	-	-	-	-	-	73,133	
	<b>Customer Accounts Operations Total</b>	-	-	-	-	-	<b>42,199,489</b>	-	-	-	-	-	<b>1,066,310</b>	<b>43,265,799</b>	
Customer Service Operations	CA	-	-	-	-	-	101,525	-	-	-	-	-	(880)	100,644	
	CN	-	-	-	-	-	1,309,722	-	-	-	-	-	(11,979)	1,297,743	
	ID	-	-	-	-	-	566,272	-	-	-	-	-	(6,382)	559,890	
	OR	-	-	-	-	-	666,709	-	-	-	-	-	(6,382)	659,326	
	OTHER	-	-	-	-	-	142,868,495	-	-	-	-	-	(1,238,877)	141,748,619	
	UT	-	-	-	-	-	1,500,793	-	-	-	-	-	(13,014)	1,487,779	
	WA	-	-	-	-	-	285,941	-	-	-	-	-	(2,479)	283,461	
	WYP	-	-	-	-	-	296,545	-	-	-	-	-	(2,571)	293,973	
	WYU	-	-	-	-	-	147,716,799	-	-	-	-	-	-	146,435,923	
	<b>Customer Service Operations Total</b>	-	-	-	-	-	<b>147,716,799</b>	-	-	-	-	-	<b>(1,280,876)</b>	<b>146,435,923</b>	
A&G Operations & Maintenance	920	-	-	-	-	-	1,640,160	-	702,610	-	-	-	90,565	1,730,725	
	921	-	-	-	-	-	18,847,728	-	-	-	-	-	276,048	19,122,175	
	922	-	-	-	-	-	(2,147,725)	-	-	-	-	-	(1,149,991)	(3,297,716)	
	923	-	-	-	-	-	52,147,713	-	-	-	-	-	3,068,691	55,216,404	
	924	-	-	-	-	-	19,550,292	-	-	-	-	-	-	19,550,292	
	925	-	-	-	-	-	54,373,523	-	-	-	-	-	-	54,373,523	
	926	-	-	-	-	-	8,589,534	-	-	-	-	-	-	8,589,534	
	928	-	-	-	-	-	26,351,519	-	-	-	-	-	517,941	26,869,461	
	929	-	-	-	-	-	17,066,897	-	-	-	-	-	942,388	18,009,285	
	930	-	-	-	-	-	861,584	-	-	-	-	-	(50,389)	811,195	
	931	-	-	-	-	-	(3,649,240)	-	29,534	-	-	-	(245,542)	(3,684,782)	
	935	-	-	-	-	-	28,004,076	-	-	-	-	-	(19,115)	27,984,961	
	<b>A&amp;G Operations &amp; Maintenance Total</b>	-	-	-	-	-	<b>200,071,467</b>	-	<b>732,144</b>	-	-	-	<b>3,265,518</b>	<b>203,339,086</b>	
<b>Grand Total</b>		<b>(77,418,726)</b>	<b>(1,430,725)</b>	<b>2,967,013</b>	<b>(1,349,991)</b>	<b>(1,349,991)</b>	<b>2,740,225,417</b>	<b>(2,095,842)</b>	<b>732,144</b>	<b>(2,095,842)</b>	<b>(2,095,842)</b>	<b>(19,115)</b>	<b>8,413,375</b>	<b>2,746,637,971</b>	

Ref A.10.3



**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**O&M Escalation**  
**Escalation Factors**

*Note: Please see Confidential Exhibit PAC/1705 for details of escalation factors.*

	<b>Escalation Factors</b>	
	<b>June 2023 to December 2025</b>	<b>FERC Accounts</b>
<b>STEAM PRODUCTION PLANT</b>		
Operation:	4.84%	500 - 507
Maintenance:	0.31%	510 - 514
<b>HYDRO PRODUCTION PLANT</b>		
Operation:	1.87%	535 - 540
Maintenance:	-0.29%	541 - 545
<b>OTHER PRODUCTION PLANT</b>		
Operation:	4.37%	546 - 550; 556 - 557
Maintenance:	2.38%	551 - 554
<b>TRANSMISSION PLANT</b>		
Operation:	0.07%	560 - 567
Maintenance:	-3.27%	568 - 573
<b>DISTRIBUTION PLANT</b>		
Operation:	2.13%	580 - 589
Maintenance:	-4.41%	590 - 598
<b>CUSTOMER ACCOUNTS</b>		
Operation:	2.53%	901 - 905
<b>CUSTOMER SERVICE and INFORMATION</b>		
Operation:	-0.87%	907 - 910
<b>SALES</b>		
Operation:	3.83%	911 - 916
<b>ADMINISTRATIVE and GENERAL</b>		
Operation:	5.52%	920, 922, 929
Operation:	1.46%	921
Operation:	5.88%	923
Operation:	7.77%	926
Operation:	3.14%	927
Operation:	1.97%	928
Operation:	-5.85%	930
Operation:	6.73%	931
Maintenance:	-0.07%	935

**PacifiCorp  
 Oregon General Rate Case - December 2025  
 Wildfire and Vegetation O&M**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
<u>Remove Base Period Expenses</u>							
Wildfire Mitigation	593	1	(14,166,943)	OR	Situs	(14,166,943)	4.11.1
Wildfire Mitigation	571	1	(963,668)	SG	26.884%	(259,074)	4.11.1
Vegetation Management	593	1	(47,397,760)	OR	Situs	(47,397,760)	4.11.1
Vegetation Management	571	1	(8,181,889)	SG	26.884%	(2,199,632)	4.11.1
<u>Add Test Period Expenses</u>							
Vegetation Management	593	3	67,000,000	OR	Situs	67,000,000	4.11.1

**Description of Adjustment**

This adjustment removes the wildfire mitigation expenses from the base period as all wildfire mitigation expenses made in accordance with the Company's Wildfire Protection Plan will be recovered through the Automatic Adjustment Clause (AAC). This adjustment also increases the level of vegetation management expenses reflected in base rates from the approved \$50 million per docket No. UE-399 to \$67 million for the 12 months ending December 2025 as described in the testimony of Company witness Allen L. Berreth.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Wildfire and Vegetation Management O&M**

Ln no.	<u>Expenses in Rates</u>	<b>Wildfire Mitigation</b>	<b>Vegetation Management</b>	<u>Ref.</u>
1	O&M in Base Rates - CY2022	\$ -	\$ 30,000,000	<i>UE-374</i>
2	O&M in Base Rates - CY2023	\$ 19,700,000	\$ 50,000,000	<i>UE-399</i>
3	O&M in Base Rates - CY2025	*	\$ 67,000,000	<i>Proposed</i>
<b><u>Expenses in Base Period Results</u></b>				
4	Gross Expense - Situs	\$ 36,783,834	\$ 60,872,551	
5	Gross Expense - Transmission	\$ 963,668	\$ 8,181,889	
<b><u>Deferral Entries in Base Period Results</u></b>				
6	Deferral Amounts - Situs	\$ 22,616,892	\$ 13,474,791	
<b><u>Net Expenses reported in Base Period Results</u></b>				
7	Net Expense - Situs	\$ 14,166,943	\$ 47,397,760	Line 4 - Line 6
8	Net Expense - Transmission	\$ 963,668	\$ 8,181,889	Line 5

\*The Company will seek recovery of wildfire mitigation O&M amounts through its annual AAC filing (Docket ADV-1529).

**PacifiCorp  
 Oregon General Rate Case - December 2025  
 Customer Payment Fees**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Customer Account Expense	903	3	4,808,555	OR	Situs	4,808,555	4.12.1

**Description of Adjustment:**

This adjustment adds into test period results the pro forma incremental expense due to the proposed elimination of payment fees beginning with the effective date of this general rate case. For details, please refer to the direct testimony of company witness Robert M. Meredith.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Customer Payment Fees**  
**Summary of Fees by Type**

<b>Customer Accounts Expense</b>	<b>FERC Acct</b>	<b>Alloc.</b>	<b>Total Co. (\$)</b>	
Pay Station	903	OR	114,069	
Residential Card Payment	903	OR	2,625,867	
Non-Residential Card Payment	903	OR	2,068,619	
			<b>4,808,555</b>	<b>Ref. 4.12</b>

**PacifiCorp  
 Oregon General Rate Case - December 2025  
 Incremental O&M**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Base Period JB 1 & 2 O&M	512	1	(60,990,000)	SG	26.884%	(16,396,647)	4.13.1
Post Gas-Conv. JB 1 & 2 O&M	512	3	50,104,000	SG	26.884%	13,470,038	4.13.1
Lower Klamath Fish Hatchery O&M	535	1	(402,900)	SG-P	26.884%	(108,316)	4.13.1
Lower Klamath Fish Hatchery O&M	535	3	1,365,909	SG-P	26.884%	367,213	4.13.1

**Description of Adjustment:**

Jim Bridger plant, units 1 and 2 are expected to be converted to natural gas units by April 2024. This adjustment reflects into test period results the projected operations and maintenance expense changes in post gas-conversion operations. This adjustment also adds in forecast 2025 O&M dollars related to the Lower Klamath Fish Hatchery contractual obligation as it relates to the transfer of Hydroelectric dam assets to KRRC.

**PacifiCorp  
 Oregon General Rate Case - December 2025  
 Incremental O&M  
 Pro Forma Operations & Maintenance Expenses**

**Jim Bridger Units 1 & 2 O&M Expenses**

<b>PacifiCorp Share</b>	<b>12 ME June 2023</b>	<b>12 ME Dec 2025</b>
	<b>Actuals</b>	<b>Forecast</b>
Routine	51,347,000	39,426,000
Overhaul	9,643,000	10,678,000
<b>Total</b>	<b>60,990,000</b>	<b>50,104,000</b>
	<b>Ref 4.13</b>	<b>Ref 4.13</b>

**Iron Gate Hatchery: KHS A Interim Measure 18 O&M**

<b>PacifiCorp Share</b>	<b>12 ME June 2023</b>	<b>12 ME Dec 2025</b>
	<b>Actuals</b>	<b>Forecast</b>
O&M	402,900	1,365,909
	<b>Ref 4.13</b>	<b>Ref 4.13</b>

## Tab 5 - Net Power Cost



**PacifiCorp**  
**Oregon General Rate Case – December 2025**  
**Net Power Cost Adjustment Index**

The following adjustments were used to develop pro forma net power costs for the test period. The Company's booked power costs for the 12 months ended June 2023 provide the starting point for establishing the adjustment amounts for the December 2025 test period.

- 5.1 NPC Adjustment
- 5.2 WRAP Fees & COSR Materials

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Tab 5 Adjustment Summary**

	5.1	5.2	
	Total Adjustments	NPC Adjustment	WRAP Fees & COSR Materials
1 Operating ReWenues:			
2 General Business ReWenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	21,491,668	21,491,668	-
5 Other Operating ReWenues	-	-	-
6 Total Operating ReWenues	<u>21,491,668</u>	<u>21,491,668</u>	-
7			
8 Operating Expenses:			
9 Steam Production	(13,786,753)	(13,786,753)	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	78,154,638	78,132,506	22,132
13 Transmission	370,746	370,746	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer SerWice & Info	-	-	-
17 Sales	-	-	-
18 AdministratiWe & General	-	-	-
19			
20 Total O&M Expenses	64,738,631	64,716,499	22,132
21	-	-	-
22 Depreciation	-	-	-
23 Amortization	-	-	-
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	(8,677,947)	(8,673,508)	(4,439)
26 Income Taxes - State	(1,965,315)	(1,964,309)	(1,005)
27 Income Taxes - Def Net	-	-	-
28 InWestment Tax Credit Adj.	-	-	-
29 Misc ReWenue & Expense	-	-	-
30			
31 Total Operating Expenses:	54,095,369	54,078,682	16,687
32			
33 Operating ReW For Return:	<u>(32,603,701)</u>	<u>(32,587,014)</u>	<u>(16,687)</u>
34			
35 Rate Base:			
36 Electric Plant In SerWice	-	-	-
37 Plant Held for Future Use	-	-	-
38 Misc Deferred Debits	-	-	-
39 Elec Plant Acq Adj	-	-	-
40 Nuclear Fuel	-	-	-
41 Prepayments	-	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	-	-	-
44 Working Capital	1,618,415	1,617,916	499
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	1,618,415	1,617,916	499
49	-	-	-
50 Rate Base Deductions:			
51 Accum ProW For Deprec	-	-	-
52 Accum ProW For Amort	-	-	-
53 Accum Def Income Tax	-	-	-
54 Unamortized ITC	-	-	-
55 Customer AdW For Const	-	-	-
56 Customer SerWice Deposits	-	-	-
57 Misc Rate Base Deductions	-	-	-
58			
59 Total Rate Base Deductions	-	-	-
60			
61 Total Rate Base:	<u>1,618,415</u>	<u>1,617,916</u>	<u>499</u>
62			
63 Return on Rate Base	-0.665%	-0.664%	0.000%
64			
65 Return on Equity	-1.329%	-1.329%	-0.001%
66			
67 TAX CALCULATION:			
68 Operating ReWenue	(43,246,962)	(43,224,831)	(22,132)
69 Other Deductions	-	-	-
70 Interest (AFUDC)	-	-	-
71 Interest	41,909	41,896	13
72 Schedule "M" Additions	-	-	-
73 Schedule "M" Deductions	-	-	-
74 Income Before Tax	<u>(43,288,871)</u>	<u>(43,266,726)</u>	<u>(22,145)</u>
75			
76 State Income Taxes	(1,965,315)	(1,964,309)	(1,005)
77 Taxable Income	<u>(41,323,556)</u>	<u>(41,302,417)</u>	<u>(21,139)</u>
78			
79 Federal Income Taxes + Other	<u>(8,677,947)</u>	<u>(8,673,508)</u>	<u>(4,439)</u>
APPROXIMATE PRICE CHANGE	44,948,662	44,925,692	22,970

PacifiCorp  
Oregon General Rate Case - December 2025  
NPC Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
<b>Sales for Resale (Account 447)</b>							
Existing Firm PPL	447NPC	3	-	SG	26.884%	-	5.1.1
Existing Firm UPL	447NPC	3	-	SG	26.884%	-	5.1.1
Post-Merger Firm	447NPC	3	79,941,760	SG	26.884%	21,491,668	5.1.1
Non-Firm	447NPC	3	-	SE	26.339%	-	5.1.1
<b>Total Sales for Resale</b>			<u>79,941,760</u>			<u>21,491,668</u>	
<b>Adjustment to Expense:</b>							
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand PPL	555NPC	3	32,827,693	SG	26.884%	8,825,448	5.1.1
Existing Firm Demand UPL	555NPC	3	259,816	SG	26.884%	69,849	5.1.1
Existing Firm Energy	555NPC	3	76,775,318	SE	26.339%	20,221,942	5.1.1
Post-merger Firm	555NPC	3	300,463,569	SG	26.884%	80,777,098	5.1.1
Post-merger Firm - Situs	555NPC	3	(13,361,355)	UT	Situs	-	5.1.1
Post-merger Firm - Situs	555NPC	3	(80,131)	OR	Situs	(80,131)	5.1.1
Post-merger Firm - Situs	555NPC	3	(2,514)	CA	Situs	-	5.1.1
Secondary Purchases	555NPC	3	(20,074,007)	SE	26.339%	(5,287,317)	5.1.1
<b>Total Purchased Power Adjustments:</b>			<u>376,808,388</u>			<u>104,526,890</u>	
<b>Wheeling Expense (Account 565)</b>							
Existing Firm PPL	565NPC	3	18,876,347	SG	26.884%	5,074,747	5.1.1
Existing Firm UPL	565NPC	3	-	SG	26.884%	-	5.1.1
Post-merger Firm	565NPC	3	(3,816,641)	SG	26.884%	(1,026,072)	5.1.1
Non-Firm	565NPC	3	(13,963,753)	SE	26.339%	(3,677,929)	5.1.1
<b>Total Wheeling Expense Adjustments:</b>			<u>1,095,953</u>			<u>370,746</u>	
<b>Fuel Expense (Accounts 501, 503, 547)</b>							
Fuel - Overburden Amortization - Idaho	501NPC	3	(87,693)	ID	Situs	-	5.1.1
Fuel - Overburden Amortization - Wyoming	501NPC	3	(253,319)	WYP	Situs	-	5.1.1
Fuel Consumed - Coal	501NPC	3	(8,799,594)	SE	26.339%	(2,317,735)	5.1.1
Fuel Consumed - Gas	501NPC	3	(37,748,185)	SE	26.339%	(9,942,539)	5.1.1
Steam from Other Sources	503NPC	3	(5,795,480)	SE	26.339%	(1,526,478)	5.1.1
Natural Gas Consumed	547NPC	3	(30,619,520)	SE	26.339%	(8,064,912)	5.1.1
Simple Cycle Combustion Turbines	547NPC	3	15,058,922	SE	26.339%	3,966,387	5.1.1
Cholla / APS Exchange	501NPC	3	-	SE	26.339%	-	5.1.1
<b>Total Fuel Expense Adjustments:</b>			<u>(68,244,870)</u>			<u>(17,885,278)</u>	
<b>Total Power Cost Adjustment</b>			<u>229,717,712</u>			<u>65,520,690</u>	
Post-merger Firm Type 1	555NPC	1	(77,418,726)	SG	26.884%	(20,813,372)	5.1.1
Oregon Situs NPC Adjustments	555NPC	3	(1,482,488)	OR	Situs	(1,482,488)	5.1.4

**Description of Adjustment:**

This net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions for the 12 month period ending December 2025. The Aurora study for this adjustment is based on forecast loads for the period.

As described in the testimony of Sherona L. Cheung, this adjustment is included in the calculation of overall revenue requirement for computational purposes only; the Company is not requesting recovery of NPC as part of the general rate case.

PacifiCorp  
Oregon General Rate Case - December 2025  
NPC Adjustment

Description	FERC Account	(1) Total Account (B Tabs)	(2) Remove Non-NPC/ NPC Mechanism Accruals	(3) Unadjusted NPC (1) + (2)	(4) Type 1 Adjustments	(5) Type 1 Normalized NPC (3) + (4)	(6) Type 3 Pro Forma NPC	(7) Type 3 Adjustment (6) - (5)	Factor
<b>Sales for Resale (Account 447)</b>									
Existing Firm Sales PPL		447.12	-	-	-	-	-	-	SG
Existing Firm Sales UPL		447.122	-	-	-	-	-	-	SG
Post-merger Firm Sales	447.13, .14, .20, .61, .62	262,557,563.32	-	262,557,563	-	262,557,563	342,499,323	79,941,760	SG
Non-firm Sales		447.5	-	-	-	-	-	-	SE
Transmission Services		98,620	(98,620)	-	-	-	-	-	S
On-system Wholesale Sales		14,218,690	(14,218,690)	-	-	-	-	-	S
<b>Total Revenue Adjustments</b>		<b>276,874,973</b>	<b>(14,317,310)</b>	<b>262,557,563</b>	<b>-</b>	<b>262,557,563</b>	<b>342,499,323</b>	<b>79,941,760</b>	<b>S</b>
<b>Purchased Power (Account 555)</b>									
Existing Firm Demand PPL		555.66	-	-	-	-	32,827,693	32,827,693	SG
Existing Firm Demand UPL		555.68	-	-	-	-	259,816	259,816	SG
Existing Firm Energy		555.65, 555.69	-	-	-	-	76,775,318	76,775,318	SE
Post-merger Firm - Sius	555.26, .55, .59, .61, .62, .63, .64, .67, .8	1,207,781,184	-	1,207,781,184	-	1,207,781,184	1,430,826,027	223,044,843	SG
Post-merger Firm - Sius		13,361,355	-	13,361,355	-	13,361,355	-	(13,361,355)	UT
Post-merger Firm - Sius		80,131	-	80,131	-	80,131	-	(80,131)	OR
Post-merger Firm - Sius		555.28	-	2,514	-	2,514	-	(2,514)	CA
Post-merger Firm - Sius		555.29	-	2,514	-	2,514	-	(2,514)	CA
Secondary Purchases	555.7, 555.25	20,074,007	-	20,074,007	-	20,074,007	-	(20,074,007)	SE
NPC Deferral Mechanism		555.57	527,209,781	-	-	-	-	-	OTHER
Seasonal Contracts		-	-	-	-	-	-	-	SG
Wind Integration Charge		-	-	-	-	-	-	-	SG
RPS Compliance Purchases	555.22, 555.23, 555.24	7,414,297	(7,414,297)	-	-	-	-	-	OTHER
BPA Regional Adjustments	555.11, 555.12, 555.133	-	-	-	(77,418,726)	(77,418,726)	-	-	S
Post-merger Firm Type 1		-	-	-	-	-	-	-	SG
<b>Total Purchased Power Adjustment</b>		<b>721,503,708</b>	<b>519,795,484</b>	<b>1,241,299,192</b>	<b>(77,418,726)</b>	<b>1,163,880,466</b>	<b>1,540,888,854</b>	<b>77,418,726</b>	<b>SG</b>
<b>Wheeling (Account 565)</b>									
Existing Firm PPL		565.26	-	-	-	-	18,876,347	18,876,347	SG
Existing Firm UPL		565.27	-	-	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	141,048,505	-	141,048,505	-	141,048,505	137,231,864	(3,816,641)	SG
Non-firm		565.25	-	25,912,615	-	25,912,615	11,948,862	(13,963,753)	SE
<b>Total Wheeling Expense Adjustment</b>		<b>166,961,120</b>	<b>-</b>	<b>166,961,120</b>	<b>-</b>	<b>166,961,120</b>	<b>168,057,073</b>	<b>1,095,953</b>	<b>SE</b>
<b>Fuel Expense (Accounts 501, 503 and 547)</b>									
Fuel - Overburden Amortization - Idaho		501.12	-	87,693	-	87,693	-	(87,693)	ID
Fuel - Overburden Amortization - Wyoming		501.12	-	253,319	-	253,319	-	(253,319)	WY
Fuel Consumed - Coal		501.1	-	538,681,522	-	538,681,522	529,881,928	(8,799,594)	SE
Fuel Consumed - Gas		501.35	-	62,875,521	-	62,875,521	25,127,336	(37,748,185)	SE
Steam From Other Sources		503	-	11,210,726	-	11,210,726	5,415,246	(5,795,480)	SE
Natural Gas Consumed		547.1	-	621,099,417	-	621,099,417	590,479,896	(30,619,520)	SE
Simple Cycle Combustion Turbines		547.1	-	628,119	-	628,119	15,687,041	15,058,922	SE
Cholla/APS Exchange		501.1	0	-	-	-	-	-	SE
Fuel Regulatory Costs Deferral and Amort		501.15	0	-	-	-	-	-	S
Fuel Regulatory Costs Deferral and Amort		501.15	482,927	(482,927)	-	-	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	21,718,151	(21,718,151)	-	-	-	-	-	SE
Miscellaneous Fuel Costs - Cholla		501.2, 501.45	0	-	-	-	-	-	SE
<b>Total Fuel Expense</b>		<b>1,257,037,396</b>	<b>(22,201,079)</b>	<b>1,234,836,318</b>	<b>-</b>	<b>1,234,836,318</b>	<b>1,166,591,447</b>	<b>(68,244,870)</b>	<b>SE</b>
<b>Net Power Cost</b>		<b>1,868,627,951</b>	<b>511,911,715</b>	<b>2,380,539,665</b>	<b>(77,418,726)</b>	<b>2,303,120,340</b>	<b>2,552,835,052</b>	<b>229,717,712</b>	<b>Ref 5.1</b>
									<b>Ref 5.1</b>

**PacifiCorp  
Oregon General Rate Case - December 2025  
Net Power Cost Study**

**Study Results  
MERGED PEAK/ENERGY SPLIT  
(\$)**

	<u>Merged 1/2025 - 12/2025</u>	<u>Pre-Merger Demand</u>	<u>Pre-Merger Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	-	-			
Post Merger	342,499,323				342,499,323
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
<b>TOTAL SPECIAL SALES</b>	<b>342,499,323</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>342,499,323</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-	-		
Mid Columbia	109,312,238	32,793,672	76,518,567		
Misc/Pacific	164,065	34,021	130,044		
Q.F. Contracts/PPL	131,759,964	-	-		131,759,964
Small Purchases west	-	-	-		
<b>Pacific Sub Total</b>	<b>241,236,268</b>	<b>32,827,693</b>	<b>76,648,611</b>	<b>-</b>	<b>131,759,964</b>
Gemstate	-	-	-		
GSLM	-	-	-		
QF Contracts/UPL	184,533,649	259,816	111,350		184,162,484
IPP Layoff	-	-	-		
Small Purchases east	15,358	-	15,358		
UP&L to PP&L	-	-	-		
<b>Utah Sub Total</b>	<b>184,549,007</b>	<b>259,816</b>	<b>126,707</b>	<b>-</b>	<b>184,162,484</b>
Appaloosa 1A Solar	10,292,182	-	-		10,292,182
Appaloosa 1B Solar	6,861,455	-	-		6,861,455
Castle Solar UoU	-	-	-		-
Castle Solar IHC	-	-	-		-
Cedar Springs Wind	11,723,272	-	-		11,723,272
Cedar Springs Wind III	8,908,094	-	-		8,908,094
Cedar Springs Wind IV	35,181,067	-	-		35,181,067
Combine Hills Wind	-	-	-		-
Cove Mountain Solar	3,802,638	-	-		3,802,638
Cove Mountain Solar II	9,387,257	-	-		9,387,257
Deseret Purchase	-	-	-		-
Eagle Mountain - UAMPS/UMPA	-	-	-		-
Elektron Solar 20yr	-	-	-		-
Elektron Solar 25yr	-	-	-		-
Graphite Solar	6,197,453	-	-		6,197,453
Hermiston Purchase	-	-	-		-
Horseshoe Solar	6,072,682	-	-		6,072,682
Hunter Solar	6,980,641	-	-		6,980,641
Hurricane Purchase	-	-	-		-
MagCorp Buythrough	-	-	-		-
MagCorp Reserves	-	-	-		-
Milican Solar	2,973,753	-	-		2,973,753
Milford Solar	6,870,872	-	-		6,870,872
Nucor	7,129,800	-	-		7,129,800
Old Mill Solar	-	-	-		-
Monsanto Reserves	20,600,000	-	-		20,600,000
Pavant III Solar	-	-	-		-
PGE Cove	164,065	-	-		-
Prineville Solar	1,981,228	-	-		1,981,228
Sigurd Solar	5,858,273	-	-		5,858,273
Soda Lake Geothermal	-	-	-		-
Three Buttes Wind	20,609,802	-	-		20,609,802
Top of the World Wind	36,087,543	-	-		36,087,543
Wolverine Creek Wind	10,693,967	-	-		10,693,967
Faraday B Solar	7,312,704	-	-		7,312,704
Hornshadow I Solar	4,743,533	-	-		4,743,533
Hornshadow II Solar	9,487,066	-	-		9,487,066
Green River Energy Center	-	-	-		-
Anticline Wind	17,957,893	-	-		17,957,893
Boswell Springs Wind	33,509,492	-	-		33,509,492
Two River Wind LLC	-	-	-		-

**PacifiCorp  
Oregon General Rate Case - December 2025  
Net Power Cost Study**

**Study Results  
MERGED PEAK/ENERGY SPLIT  
(\$)**

	<u>Merged 1/2025 - 12/2025</u>	<u>Pre-Merger Demand</u>	<u>Pre-Merger Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
Cedar Creek	20,759,802	-	-	-	20,759,802
UT Schedule Adjustment	(46,985,993)	-	-	-	(46,985,993)
OR Schedule 126 CSP	4,237,671	-	-	-	4,237,671
Rush lake_BESS	-	-	-	-	-
Fremont Solar_BESS	-	-	-	-	-
Green River Energy Center_BESS	-	-	-	-	-
Umpqua Storage Placeholder	-	-	-	-	-
Short Term Firm Purchases	839,196,010	-	-	-	839,196,010
<b>New Firm Sub Total</b>	<b>1,115,067,645</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,114,903,579</b>
Non Firm Sub Total	-	-	-	-	-
<b>TOTAL PURCHASED PW &amp; NET INT.</b>	<b>1,540,688,854</b>	<b>33,087,508</b>	<b>76,775,318</b>	<b>-</b>	<b>1,430,826,027</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	18,876,347	18,876,347	-	-	-
Utah Firm Wheeling and Use of Facilities	-	-	-	-	-
Post Merger	137,231,864	-	-	-	137,231,864
Nonfirm Wheeling	11,948,862	-	-	11,948,862	-
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>168,057,073</b>	<b>18,876,347</b>	<b>-</b>	<b>11,948,862</b>	<b>137,231,864</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Colstrip	19,768,554	-	-	19,768,554	-
Craig	19,102,358	-	-	19,102,358	-
Dave Johnston	56,028,158	-	-	56,028,158	-
Hayden	10,375,880	-	-	10,375,880	-
Hunter	162,928,319	-	-	162,928,319	-
Huntington	82,218,000	-	-	82,218,000	-
Jim Bridger	118,954,269	-	-	118,954,269	-
Naughton	36,164,475	-	-	36,164,475	-
Wyodak	24,341,915	-	-	24,341,915	-
Chehalis	98,926,957	-	-	98,926,957	-
Currant Creek	71,432,588	-	-	71,432,588	-
Gadsby	25,127,336	-	-	25,127,336	-
Gadsby CT	15,687,041	-	-	15,687,041	-
Hermiston	36,017,802	-	-	36,017,802	-
Jim Bridger - Gas	103,123,779	-	-	103,123,779	-
Lake Side 1	99,629,572	-	-	99,629,572	-
Lake Side 2	97,291,060	-	-	97,291,060	-
Naughton - Gas	21,831,664	-	-	21,831,664	-
Gas Physical	(2,145,401)	-	-	(2,145,401)	-
Gas Swaps	17,955,035	-	-	17,955,035	-
Clay Basin Gas Storage	(1,048,150)	-	-	(1,048,150)	-
Pipeline Reservation Fees	47,464,991	-	-	47,464,991	-
<b>TOTAL FUEL BURN EXPENSE</b>	<b>1,161,176,202</b>	<b>-</b>	<b>-</b>	<b>1,161,176,202</b>	<b>-</b>
<b>OTHER GENERATION EXPENSE</b>					
Blundell	5,415,246	-	-	5,415,246	-
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>5,415,246</b>	<b>-</b>	<b>-</b>	<b>5,415,246</b>	<b>-</b>
<b>NET POWER COST</b>	<b>2,532,838,052</b>	<b>51,963,855</b>	<b>76,775,318</b>	<b>1,178,540,310</b>	<b>1,225,558,569</b>

PacifiCorp  
Oregon General Rate Case - December 2025  
NPC Adjustment  
Oregon Situs Adjustments

	Total	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
Net Energy impact - Situs Solar	(1,153,813)	(40,994)	(62,225)	(55,533)	(53,953)	(61,240)	(74,114)	(223,660)	(250,852)	(178,605)	(67,322)	(43,138)	(42,176)
REP Adjustments (Total Company)	(2,493,844)	(195,345)	(153,730)	(228,065)	(308,244)	(363,603)	(573,026)	(112,079)	148,892	152,921	(314,663)	(270,191)	(276,690)
Allocated on SG Factor (26.884%)	(670,449)	(52,517)	(41,329)	(61,313)	(82,869)	(97,752)	(154,053)	(30,132)	40,028	41,112	(84,600)	(72,639)	(74,386)
REP Adjustments (Oregon Allocation)	341,774	107,206	46,182	113,431	119,589	109,294	297,314	(122,865)	(308,240)	(266,475)	93,596	74,887	77,856
<b>Total OR Situs Adjustment</b>	<b>(1,482,488)</b>	13,694	(57,373)	(3,416)	(17,233)	(49,697)	69,146	(376,657)	(519,063)	(403,968)	(58,326)	(40,889)	(38,706)

**PacifiCorp  
 Oregon General Rate Case - December 2025  
 WRAP Fees & COSR Materials**

<b>Adjustment to Expense:</b>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
WRAP Fee	557	3	22,137	SG	26.884%	5,951	5.2.1
COSR Materials	557	3	60,186	SG	26.884%	16,180	5.2.1

**Description of Adjustment:**

The first adjustment reflect into test year base rates results two specific fee items. Given the recent trend in decommissioning coal plants and increasing renewable integration, the Resource Adequacy group is working to coordinate activities related to a comprehensive review of resource adequacy in the Northwest Power Pool (NWPP) region, through the development and implementation of a Western Resource Adequacy Program (WRAP). The second fee is regarding the Committee of State Regulators (COSR) fees which are related to the WRAP Program.



**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**WRAP Fees & COSR Materials**

<b>Incremental O&amp;M</b>	<b>12 ME June 2023</b>	<b>Forecasted Total</b>	<b>Adjustment</b>	
Western Resource Adequacy Program (WRAP)	\$ 1,029,863	\$ 1,052,000	\$ 22,137	
COSR Materials	\$ -	\$ 60,186	\$ 60,186	
	<b>\$ 1,029,863</b>	<b>\$ 1,112,186</b>	<b>\$ 82,323</b>	<b>Ref 5.2</b>

Tab ( - 6 WCM Sf[a` ~ 3\_ ad] Sf[a`

**PacifiCorp**  
**Oregon General Rate Case – December 2025**  
**Depreciation and Amortization Adjustment Index**

**Page 6.0.1**

The following adjustments were used to arrive at the normalized levels of depreciation and amortization expense along with the associated reserve balances reflected in the test period.

- 6.1 Depreciation & Amortization Expense
- 6.2 Depreciation and Amortization Reserve
- 6.3 Repowering Buy-Downs Adjustment
- 6.4 Confidential Bridger Coal Reclamation Costs

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Tab 6 Adjustment Summary**

	Total Adjustments	6.1 Depreciation & Amortiation Expense	6.2 Depreciation & Amortization Reserve	6.3 Repowering Buy Downs Adjustment	6.4 Bridger Coal Reclamation Costs_CONF
1 Operating ReWvenues:					
2 General Business ReWvenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating ReWvenues	-	-	-	-	-
6 Total Operating ReWvenues	-	-	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	3,818,882	-	-	-	3,818,882
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer SerWice & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 AdministratiWe & General	-	-	-	-	-
19					
20 Total O&M Expenses	3,818,882	-	-	-	3,818,882
21					
22 Depreciation	40,255,866	41,091,690	(835,824)	-	-
23 Amortization	(2,716,107)	4,032,446	-	(6,748,553)	-
24 Taxes Other Than Income	-	-	-	-	-
25 Income Taxes - Federal	(3,114,987)	(9,044,132)	3,647,227	2,250,852	31,066
26 Income Taxes - State	(705,458)	(2,048,246)	825,996	509,756	7,036
27 Income Taxes - Def Net	(938,932)	-	-	-	(938,932)
28 InWestment Tax Credit Adj.	-	-	-	-	-
29 Misc ReWvenue & Expense	-	-	-	-	-
30					
31 Total Operating Expenses:	36,599,264	34,031,758	3,637,399	(3,987,945)	2,918,052
32					
33 Operating ReW For Return:	(36,599,264)	(34,031,758)	(3,637,399)	3,987,945	(2,918,052)
34					
35 Rate Base:					
36 Electric Plant In SerWice	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-
41 Prepayments	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-
44 Working Capital	(47)	(331,860)	133,829	82,591	115,392
45 Weatherization Loans	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-
47					
48 Total Electric Plant:	(47)	(331,860)	133,829	82,591	115,392
49					
50 Rate Base Deductions:					
51 Accum ProW For Deprec	(817,609,078)	-	(644,536,440)	(173,072,637)	-
52 Accum ProW For Amort	(25,921,413)	-	(25,921,413)	-	-
53 Accum Def Income Tax	1,988,755	-	-	-	1,988,755
54 Unamortized ITC	-	-	-	-	-
55 Customer AdW For Const	-	-	-	-	-
56 Customer SerWice Deposits	-	-	-	-	-
57 Misc Rate Base Deductions	(8,088,788)	-	-	-	(8,088,788)
58					
59 Total Rate Base Deductions	(849,630,523)	-	(670,457,853)	(173,072,637)	(6,100,033)
60					
61 Total Rate Base:	(849,630,570)	(331,860)	(670,324,024)	(172,990,046)	(5,984,640)
62					
63 Return on Rate Base	0.632%	-0.691%	0.962%	0.420%	-0.060%
64					
65 Return on Equity	1.264%	-1.381%	1.924%	0.841%	-0.120%
66					
67 TAX CALCULATION:					
68 Operating ReWvenue	(41,358,641)	(45,124,137)	835,824	6,748,553	(3,818,882)
69 Other Deductions	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-
71 Interest	(22,001,031)	(8,593)	(17,357,920)	(4,479,546)	(154,971)
72 Schedule "M" Additions	3,818,882	-	-	-	3,818,882
73 Schedule "M" Deductions	-	-	-	-	-
74 Income Before Tax	(15,538,728)	(45,115,543)	18,193,744	11,228,099	154,971
75					
76 State Income Taxes	(705,458)	(2,048,246)	825,996	509,756	7,036
77 Taxable Income	(14,833,270)	(43,067,297)	17,367,748	10,718,344	147,935
78					
79 Federal Income Taxes + Other	(3,114,987)	(9,044,132)	3,647,227	2,250,852	31,066
APPROXIMATE PRICE CHANGE	(40,051,957)	46,702,585	(66,260,142)	(23,865,768)	3,371,368

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Depreciation Expense**

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Steam Depreciation Expense	403SP	3	453,838	SG	26.884%	122,011	
Steam Depreciation Expense	403SP	3	14,770,434	SG	26.884%	3,970,907	
Steam Depreciation Expense	403SP	3	57,315,161	SG	26.884%	15,408,698	
Steam Depreciation Expense	403SP	3	6,748,935	OTHER	0.000%	-	
Hydro Depreciation Expense	403HP	3	(11,304,795)	SG	26.884%	(3,039,199)	
Hydro Depreciation Expense	403HP	3	(74,021)	SG	26.884%	(19,900)	
Hydro Depreciation Expense	403HP	3	13,816,525	SG-P	26.884%	3,714,456	
Hydro Depreciation Expense	403HP	3	1,513,249	SG-U	26.884%	406,824	
Other Depreciation Expense	403OP	3	-	SG	26.884%	-	
Other Depreciation Expense	403OP	3	(1,682,495)	SG	26.884%	(452,325)	
Other Depreciation Expense	403OP	3	(3,343,833)	SG-W	26.884%	(898,961)	
Other Depreciation Expense	403OP	3	61,215	OR	Situs	61,215	
Other Depreciation Expense	403OP	3	(19,899)	UT	Situs	-	
Other Depreciation Expense	403OP	3	(11,849)	SG	26.884%	(3,186)	
Transmission Depreciation Expense	403TP	3	(245,682)	SG	26.884%	(66,050)	
Transmission Depreciation Expense	403TP	3	(209,097)	SG	26.884%	(56,214)	
Transmission Depreciation Expense	403TP	3	55,948,753	SG	26.884%	15,041,351	
Distribution Depreciation Expense	403360	3	248,530	OR	Situs	31,749	
Distribution Depreciation Expense	403361	3	476,764	OR	Situs	60,906	
Distribution Depreciation Expense	403362	3	4,001,040	OR	Situs	511,128	
Distribution Depreciation Expense	403364	3	4,925,548	OR	Situs	629,233	
Distribution Depreciation Expense	403365	3	3,085,365	OR	Situs	394,152	
Distribution Depreciation Expense	403366	3	1,566,422	OR	Situs	200,109	
Distribution Depreciation Expense	403367	3	3,567,853	OR	Situs	455,789	
Distribution Depreciation Expense	403368	3	5,208,630	OR	Situs	665,397	
Distribution Depreciation Expense	403369	3	3,322,750	OR	Situs	424,478	
Distribution Depreciation Expense	403370	3	942,521	OR	Situs	120,406	
Distribution Depreciation Expense	403371	3	28,491	OR	Situs	3,640	
Distribution Depreciation Expense	403373	3	202,908	OR	Situs	25,921	
General Depreciation Expense	403GP	3	49,660	CA	Situs	-	
General Depreciation Expense	403GP	3	1,368,313	OR	Situs	1,368,313	
General Depreciation Expense	403GP	3	113,194	WA	Situs	-	
General Depreciation Expense	403GP	3	219,279	WYP	Situs	-	
General Depreciation Expense	403GP	3	514,179	UT	Situs	-	
General Depreciation Expense	403GP	3	74,752	ID	Situs	-	
General Depreciation Expense	403GP	3	(21,202)	WYU	Situs	-	
General Depreciation Expense	403GP	3	(792)	SG	26.884%	(213)	
General Depreciation Expense	403GP	3	(5,823)	SG	26.884%	(1,566)	
General Depreciation Expense	403GP	3	(21,362)	SG	26.884%	(5,743)	
General Depreciation Expense	403GP	3	7,540,872	SO	27.425%	2,068,119	
General Depreciation Expense	403GP	3	-	SG	26.884%	-	
General Depreciation Expense	403GP	3	618	SG	26.884%	166	
General Depreciation Expense	403GP	3	(162,922)	CN	30.706%	(50,026)	
General Depreciation Expense	403GP	3	391	SE	26.339%	103	
			<u>170,982,421</u>			<u>41,091,690</u>	6.1.2

**Description of Adjustment:**

This adjustment reflects the incremental depreciation expense that is calculated on the plant additions included in this filing in adjustment 8.4. The annualized 2024 depreciation and amortization expense for the test period is calculated by applying the current composite depreciation and amortization rates to the December 2024 projected plant balances.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Amortization Expense**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Intangible Amortization	404IP	3	(858)	CA	Situs	-	
Intangible Amortization	404IP	3	(100,527)	CN	30.706%	(30,867)	
Intangible Amortization	404IP	3	(967)	SG	26.884%	(260)	
Intangible Amortization	404IP	3	(78,646)	SG	26.884%	(21,143)	
Intangible Amortization	404IP	3	(14,703)	ID	Situs	-	
Intangible Amortization	404IP	3	(121)	OR	Situs	(121)	
Intangible Amortization	404IP	3	(879)	SE	26.339%	(232)	
Intangible Amortization	404IP	3	(7,319,211)	SG	26.884%	(1,967,708)	
Intangible Amortization	404IP	3	(16,651)	SG-P	26.884%	(4,476)	
Intangible Amortization	404IP	3	(9,653)	SG-U	26.884%	(2,595)	
Intangible Amortization	404IP	3	(2,104,993)	OTHER	0.000%	-	
Intangible Amortization	404IP	3	22,193,396	SO	27.425%	6,086,642	
Intangible Amortization	404IP	3	16,843	UT	Situs	-	
Intangible Amortization	404IP	3	(1,512)	WA	Situs	-	
Intangible Amortization	404IP	3	(153,645)	WYP	Situs	-	
Intangible Amortization	404IP	3	-	WYU	Situs	-	
Hydro Amortization	404HP	3	-	SG	26.884%	-	
Hydro Amortization	404HP	3	296	SG-P	26.884%	80	
Hydro Amortization	404HP	3	-	SG-U	26.884%	-	
Other Amortization	404OP	3	10,991	OR	Situs	10,991	
General Amortization	404GP	3	269	CA	Situs	-	
General Amortization	404GP	3	-	CN	30.706%	-	
General Amortization	404GP	3	(5,423)	OR	Situs	(5,423)	
General Amortization	404GP	3	(118,291)	SO	27.425%	(32,442)	
General Amortization	404GP	3	-	UT	Situs	-	
General Amortization	404GP	3	10,633	WA	Situs	-	
General Amortization	404GP	3	31,360	WYP	Situs	-	
General Amortization	404GP	3	-	ID	Situs	-	
			<u>12,337,709</u>			<u>4,032,446</u>	6.1.3
Total Adjustment			<u>183,320,130</u>			<u>45,124,137</u>	6.1.3

**Description of Adjustment:**

This adjustment reflects the incremental depreciation expense that is calculated on the plant additions included in this filing in adjustment 8.4. The annualized 2024 depreciation and amortization expense for the test period is calculated by applying the current composite depreciation and amortization rates to the December 2024 projected plant balances.

**PacifiCorp  
Oregon General Rate Case - December 2025  
Depreciation and Amortization Expense Summary**

Description	Account	Factor	12 ME Jun 2023 Expense	Test Period Expense	Adjustment to Test Period
<b>DEPRECIATION EXPENSE</b>					
<b>Steam Production Plant:</b>					
Pre-merger Pacific	403SP	SG	50,674,954	51,128,792	453,838
Pre-merger Utah	403SP	SG	37,646,705	52,417,139	14,770,434
Post-merger	403SP	SG	264,110,600	321,425,761	57,315,161
Post-merger	403SP	OTHER	(6,748,935)	-	6,748,935
Total Steam Plant			<u>345,683,324</u>	<u>424,971,693</u>	<u>79,288,368</u>
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	403HP	SG	15,346,394	4,041,599	(11,304,795)
Pre-merger Utah	403HP	SG	1,316,807	1,242,786	(74,021)
Post-merger	403HP	SG-P	7,569,306	21,385,831	13,816,525
Post-merger	403HP	SG-U	7,571,738	9,084,988	1,513,249
Total Hydro Plant			<u>31,804,245</u>	<u>35,755,204</u>	<u>3,950,959</u>
<b>Other Production Plant:</b>					
Pre-merger Utah	403OP	SG	-	-	-
Post-merger	403OP	SG	70,324,552	68,642,057	(1,682,495)
Post-merger Wind	403OP	SG-W	143,905,228	140,561,395	(3,343,833)
Post-merger Wind	403OP	OR	158	61,373	61,215
Post-merger Wind	403OP	UT	19,899	-	(19,899)
Post-merger	403OP	SG	4,283,251	4,271,402	(11,849)
Total Other Production Plant			<u>218,533,087</u>	<u>213,536,227</u>	<u>(4,996,861)</u>
<b>Transmission Plant:</b>					
Pre-merger Pacific	403TP	SG	8,251,666	8,005,984	(245,682)
Pre-merger Utah	403TP	SG	10,327,742	10,118,645	(209,097)
Post-merger	403TP	SG	119,677,406	175,626,159	55,948,753
Total Transmission Plant			<u>138,256,814</u>	<u>193,750,789</u>	<u>55,493,974</u>
<b>Distribution Plant:</b>					
California	403364	CA	9,648,505	15,618,897	5,970,392
Oregon	403364	OR	58,047,724	61,570,633	3,522,909
Washington	403364	WA	15,840,746	17,099,473	1,258,727
Eastern Wyoming	403364	WYP	19,644,501	20,607,376	962,875
Utah	403364	UT	92,584,975	107,174,945	14,589,971
Idaho	403364	ID	10,828,775	11,921,466	1,092,691
Western Wyoming	403364	WYU	3,862,216	4,041,475	179,259
Total Distribution Plant			<u>210,457,441</u>	<u>238,034,265</u>	<u>27,576,823</u>
<b>General Plant:</b>					
California	403GP	CA	448,977	498,637	49,660
Oregon	403GP	OR	5,055,867	6,424,180	1,368,313
Washington	403GP	WA	1,113,036	1,226,231	113,194
Eastern Wyoming	403GP	WYP	2,205,106	2,424,385	219,279
Utah	403GP	UT	6,120,098	6,634,278	514,179
Idaho	403GP	ID	1,157,698	1,232,450	74,752
Western Wyoming	403GP	WYU	446,687	425,485	(21,202)
Pre-merger Pacific	403GP	SG	6,539	5,747	(792)
Pre-merger Utah	403GP	SG	34,736	28,913	(5,823)
Post-merger	403GP	SG	11,268,948	11,247,587	(21,362)
General Office	403GP	SO	20,313,717	27,854,589	7,540,872
General Office	403GP	SG	-	-	-
General Office	403GP	SG	9,078	9,696	618
Customer Service	403GP	CN	872,675	709,753	(162,922)
Fuel Related	403GP	SE	112,428	112,819	391
Total General Plant			<u>49,165,591</u>	<u>58,834,749</u>	<u>9,669,158</u>
<b>Total Depreciation Expense</b>			<u>993,900,504</u>	<u>1,164,882,926</u>	<u>170,982,421</u>
<b>Ref 6.1</b>					

**PacifiCorp  
Oregon General Rate Case - December 2025  
Depreciation and Amortization Expense Summary**

Description	Account	Factor	12 ME Jun 2023 Expense	Test Period Expense	Adjustment to Test Period
<b>AMORTIZATION EXPENSE</b>					
<b>Intangible Plant:</b>					
California	404IP	CA	858	-	(858)
Customer Service	404IP	CN	15,686,362	15,585,835	(100,527)
Pre-merger Utah	404IP	SG	12,470	11,504	(967)
Pre-merger Pacific	404IP	SG	78,646	-	(78,646)
Idaho	404IP	ID	14,703	-	(14,703)
Oregon	404IP	OR	11,336	11,216	(121)
Fuel Related	404IP	SE	1,821	942	(879)
Post-merger	404IP	SG	13,211,793	5,892,582	(7,319,211)
Hydro Relicensing	404IP	SG-P	2,697,182	2,680,531	(16,651)
Hydro Relicensing	404IP	SG-U	324,280	314,627	(9,653)
Post-merger	404IP	OTHER	2,104,993	-	(2,104,993)
General Office	404IP	SO	28,903,296	51,096,692	22,193,396
Utah	404IP	UT	80,728	97,571	16,843
Washington	404IP	WA	1,636	125	(1,512)
Eastern Wyoming	404IP	WYP	221,242	67,597	(153,645)
Western Wyoming	404IP	WYU	-	-	-
Total Intangible Plant			<u>63,351,348</u>	<u>75,759,221</u>	<u>12,407,874</u>
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	404HP	SG	-	-	-
Post-merger	404HP	SG-P	313,582	313,878	296
Post-merger	404HP	SG-U	-	-	-
Total Hydro Plant			<u>313,582</u>	<u>313,878</u>	<u>296</u>
<b>Other Production Plant:</b>					
Oregon	404OP	OR	59,650	70,641	10,991
Total Other Plant			<u>59,650</u>	<u>70,641</u>	<u>10,991</u>
<b>General Plant:</b>					
California	404GP	CA	-	269	269
General Office	404GP	CN	-	-	-
Oregon	404GP	OR	145,001	139,579	(5,423)
General Office	404GP	SO	159,654	41,363	(118,291)
Utah	404GP	UT	-	-	-
Washington	404GP	WA	97,228	107,861	10,633
Eastern Wyoming	404GP	WYP	141,804	173,163	31,360
Idaho	404GP	ID	-	-	-
Total General Plant			<u>543,687</u>	<u>462,235</u>	<u>(81,452)</u>
<b>Total Amortization</b>			<u>64,268,267</u>	<u>76,605,976</u>	<u>12,337,709</u>
					<b>Ref 6.1.1</b>
<b>Total Depreciation and Amortization</b>			<u>1,058,168,771</u>	<u>1,241,488,901</u>	<u>183,320,130</u>
				<b>Ref. 6.1.13</b>	<b>Ref 6.1.1</b>





PacificCorp  
Oregon General Rate Case - December 2025  
Jun 2023 - Dec 2024 Depreciation & Amortization Expense

Description	Factor	2019 Rate	Jun 2023	Adjusted EPIS Balance	Depreciation Expense	Jun 2023	Adjusted EPIS Balance	Depreciation Expense	Jul 2023	Adjusted EPIS Balance	Aug 2023	Depreciation Expense	Aug 2023	Adjusted EPIS Balance	Sep 2023	Depreciation Expense	Sep 2023	Adjusted EPIS Balance	Oct 2023	Depreciation Expense	Oct 2023
<b>AMORTIZATION EXPENSE</b>																					
<b>Intangible Plant:</b>																					
California	0.000%		472,341	(10)	-	472,331	(10)	-	472,322	472,332	472,332	-	472,332	472,312	-	472,312	472,312	(10)	472,302	-	472,302
Customer Service	6.792%		231,939,939	(137,002)	1,312,390	231,802,937	(137,002)	1,312,390	231,802,937	231,802,937	231,802,937	1,312,390	231,802,937	231,802,937	1,312,390	231,802,937	231,802,937	(137,002)	231,391,833	-	231,391,833
Pre-merger Utah	2.611%		477,596	(2,057)	1,039	475,540	(2,057)	1,039	473,483	473,483	473,483	1,039	473,483	471,427	1,028	471,427	471,427	(2,057)	469,370	1,024	469,370
Pre-merger Pacific	0.000%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	0.000%		4,356,591	(29)	-	4,356,562	(29)	-	4,356,533	4,356,533	4,356,533	-	4,356,533	4,356,505	-	4,356,505	4,356,505	(29)	4,356,476	-	4,356,476
Oregon	0.243%		4,613,651	(402)	936	4,613,249	(402)	936	4,612,846	4,612,846	4,612,846	936	4,612,846	4,612,818	-	4,612,818	4,612,818	(402)	4,612,041	936	4,612,041
Fuel Retailed	20.000%		9,106	(152)	152	8,954	(152)	152	8,802	8,802	8,802	152	8,802	8,733	142	8,733	8,733	(152)	8,129	138	8,129
SE	2.847%		207,995,089	(50,641)	493,211	207,854,448	(50,641)	493,151	207,803,807	207,803,807	207,803,807	493,211	207,803,807	207,753,166	492,911	207,753,166	207,753,166	(50,641)	207,702,525	482,790	207,702,525
Hydro Relicensing	2.959%		103,455,075	(14,666)	223,559	103,450,409	(14,666)	223,554	103,445,744	103,445,744	103,445,744	223,554	103,445,744	103,441,078	223,334	103,441,078	103,441,078	(14,666)	103,436,412	223,324	103,436,412
SG-P	2.588%		48,029,717	(14,820)	2,948,871	48,024,897	(14,820)	2,948,821	48,019,077	48,019,077	48,019,077	2,948,871	48,019,077	48,014,257	2,948,650	48,014,257	48,014,257	(14,820)	48,009,437	2,948,640	48,009,437
SG-U	1.287%		7,626,664	(801)	8,137	7,625,863	(801)	8,137	7,625,062	7,625,062	7,625,062	8,137	7,625,062	7,624,261	8,136	7,624,261	7,624,261	(801)	7,623,460	8,136	7,623,460
Utah	0.008%		2,021,868	(2,628)	10	2,021,858	(2,628)	10	2,021,848	2,021,848	2,021,848	10	2,021,848	2,021,819	-	2,021,819	2,021,819	(2,628)	2,021,191	10	2,021,191
Washington	1.275%		5,349,853	-	5,683	5,349,853	-	5,683	5,349,853	5,349,853	5,349,853	5,683	5,349,853	5,349,824	-	5,349,824	5,349,824	-	5,349,342	5,674	5,349,342
Eastern Wyoming	0.000%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Wyoming	0.000%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath	0.000%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			1,063,343,611	(547,520)	5,019,319	1,062,796,091	(547,520)	5,017,824	1,062,248,571	1,062,248,571	1,062,248,571	5,017,824	1,062,248,571	1,061,701,051	5,016,294	1,061,701,051	1,061,701,051	(547,520)	1,056,153,531	5,016,294	1,056,153,531
<b>Hydro Production Plant:</b>																					
Pre-merger Pacific	0.000%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	2.125%		14,766,097	-	26,156	14,766,097	-	26,156	14,766,097	14,766,097	14,766,097	26,156	14,766,097	14,766,097	26,156	14,766,097	14,766,097	-	14,766,097	26,156	14,766,097
SG-U	0.000%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,766,097	-	26,156	14,766,097	-	26,156	14,766,097	14,766,097	14,766,097	26,156	14,766,097	14,766,097	26,156	14,766,097	14,766,097	-	14,766,097	26,156	14,766,097
<b>Other Production Plant:</b>																					
Oregon Solar	13.675%		516,566	-	3,887	516,566	-	3,887	516,566	516,566	516,566	3,887	516,566	516,566	3,887	516,566	516,566	-	516,566	3,887	516,566
Total Other Plant			516,566	-	3,887	516,566	-	3,887	516,566	516,566	516,566	3,887	516,566	516,566	3,887	516,566	516,566	-	516,566	3,887	516,566
<b>General Plant:</b>																					
California	0.653%		505,860	-	22	505,860	-	22	505,860	505,860	505,860	22	505,860	505,860	22	505,860	505,860	-	505,860	22	505,860
General Office	0.000%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	2.456%		5,683,822	-	11,632	5,683,822	-	11,632	5,683,822	5,683,822	5,683,822	11,632	5,683,822	5,683,822	11,632	5,683,822	5,683,822	-	5,683,822	11,632	5,683,822
General Office	1.883%		2,196,886	-	3,447	2,196,886	-	3,447	2,196,886	2,196,886	2,196,886	3,447	2,196,886	2,196,886	3,447	2,196,886	2,196,886	-	2,196,886	3,447	2,196,886
Utah	0.000%		33,127	-	33,127	33,127	-	33,127	33,127	33,127	33,127	33,127	33,127	33,127	33,127	33,127	33,127	-	33,127	33,127	33,127
Washington	4.191%		2,573,715	-	8,988	2,573,715	-	8,988	2,573,715	2,573,715	2,573,715	8,988	2,573,715	2,573,715	8,988	2,573,715	2,573,715	-	2,573,715	8,988	2,573,715
Eastern Wyoming	3.644%		4,752,256	-	14,430	4,752,256	-	14,430	4,752,256	4,752,256	4,752,256	14,430	4,752,256	4,752,256	14,430	4,752,256	4,752,256	-	4,752,256	14,430	4,752,256
Idaho	0.000%		333,771	-	333,771	333,771	-	333,771	333,771	333,771	333,771	333,771	333,771	333,771	333,771	333,771	333,771	-	333,771	333,771	333,771
Total General Plant			16,079,436	-	38,520	16,079,436	-	38,520	16,079,436	16,079,436	16,079,436	38,520	16,079,436	16,079,436	38,520	16,079,436	16,079,436	-	16,079,436	38,520	16,079,436
Total Amortization			1,094,707,710	(547,520)	5,089,882	1,094,160,190	(547,520)	5,085,362	1,093,612,670	1,093,612,670	1,093,612,670	5,085,362	1,093,612,670	1,093,165,150	5,084,775	1,093,165,150	1,093,165,150	(547,520)	1,087,617,630	5,084,775	1,087,617,630
<b>Total Depreciation &amp; Amortization</b>																					
			32,665,266,227	-	93,795,088	32,720,842,060	-	93,848,741	32,791,235,351	32,791,235,351	32,791,235,351	93,848,741	32,791,235,351	32,896,625,866	94,236,923	32,896,625,866	32,896,625,866	-	33,011,405,116	94,236,923	33,011,405,116



PacifiCorp  
Oregon General Rate Case - December 2025  
Jun 2023 - Dec 2024 Depreciation & Amortization Expense

Description	Factor	2019 Rate	Adjustments	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024
<b>AMORTIZATION EXPENSE</b>								
<b>Intangible Plant:</b>								
CA	0.000%	(10)	472,293	472,283	472,273	472,264	472,254	472,254
California	6.792%	(137,002)	231,254,831	231,117,829	230,980,828	230,843,826	230,706,825	230,706,825
CN	2.611%	(2,057)	467,313	465,257	463,201	461,143	459,087	459,087
Customer Service	0.000%	(29)	-	-	-	-	-	-
Pre-merger Utah	0.000%	(29)	-	-	-	-	-	-
Pre-merger Pacific	0.000%	(29)	-	-	-	-	-	-
ID	0.000%	(29)	4,356,447	4,356,418	4,356,389	4,356,361	4,356,332	4,356,332
Ideho	0.243%	(402)	4,611,639	4,611,237	4,610,834	4,610,432	4,610,029	4,610,029
OR	20.000%	(244)	7,885	7,640	7,396	7,152	6,908	6,908
Fuel Retailed	2.847%	(50,641)	207,851,884	207,801,283	207,750,682	207,699,981	207,649,320	207,649,320
SG	2.893%	(4,666)	103,431,747	103,422,416	103,413,085	103,403,754	103,394,423	103,394,423
SG-P	2.893%	(4,666)	103,431,747	103,422,416	103,413,085	103,403,754	103,394,423	103,394,423
Hydro Relicensing	2.893%	(4,666)	103,431,747	103,422,416	103,413,085	103,403,754	103,394,423	103,394,423
SG-U	2.893%	(4,666)	103,431,747	103,422,416	103,413,085	103,403,754	103,394,423	103,394,423
SG-U	2.893%	(4,666)	103,431,747	103,422,416	103,413,085	103,403,754	103,394,423	103,394,423
General Office	1.897%	(301)	7,524,157	7,523,855	7,523,554	7,523,252	7,522,950	7,522,950
UT	0.006%	(2,628)	2,021,868	2,021,868	2,021,868	2,021,868	2,021,868	2,021,868
Washington	1.275%	(2,628)	5,336,714	5,336,087	5,335,459	5,334,831	5,334,204	5,334,204
WY	0.000%	(2,628)	-	-	-	-	-	-
Eastern Wyoming	0.000%	(2,628)	-	-	-	-	-	-
Western Wyoming	0.000%	(2,628)	-	-	-	-	-	-
Klamath	0.000%	(2,628)	-	-	-	-	-	-
Total Intangible Plant		(296,195)	1,073,530,636	1,073,958,636	1,074,386,636	1,074,814,636	1,075,242,636	1,075,670,636
<b>Hydro Production Plant:</b>								
SG	0.000%	-	-	-	-	-	-	-
Pre-merger Pacific	2.25%	-	14,768,097	14,766,097	14,764,097	14,762,097	14,760,097	14,758,097
Post-merger	0.000%	-	-	-	-	-	-	-
SG-U	0.000%	-	-	-	-	-	-	-
Total Hydro Plant		-	14,768,097	14,766,097	14,764,097	14,762,097	14,760,097	14,758,097
<b>Other Production Plant:</b>								
OR	13.675%	-	516,566	516,566	516,566	516,566	516,566	516,566
Oregon Solar	-	-	3,887	3,887	3,887	3,887	3,887	3,887
Total Other Plant		-	516,566	516,566	516,566	516,566	516,566	516,566
<b>General Plant:</b>								
CA	0.653%	-	505,860	505,860	505,860	505,860	505,860	505,860
California	0.000%	-	-	-	-	-	-	-
General Office	2.456%	-	5,683,822	5,683,822	5,683,822	5,683,822	5,683,822	5,683,822
OR	1.883%	-	2,196,886	2,196,886	2,196,886	2,196,886	2,196,886	2,196,886
Oregon	0.000%	-	-	-	-	-	-	-
General Office	4.191%	-	33,127	33,127	33,127	33,127	33,127	33,127
UT	0.000%	-	-	-	-	-	-	-
Utah	3.644%	-	8,988	8,988	8,988	8,988	8,988	8,988
Washington	0.000%	-	-	-	-	-	-	-
WY	3.644%	-	4,752,256	4,752,256	4,752,256	4,752,256	4,752,256	4,752,256
Eastern Wyoming	0.000%	-	-	-	-	-	-	-
Idaho	0.000%	-	-	-	-	-	-	-
Total General Plant		-	16,079,436	16,079,436	16,079,436	16,079,436	16,079,436	16,079,436
<b>Total Amortization</b>								
		(296,195)	1,104,884,735	1,107,322,735	1,109,766,735	1,112,210,735	1,114,654,735	1,117,108,735
<b>Total Depreciation &amp; Amortization</b>								
		(179,629,103)	33,190,034,219	33,410,119,226	33,630,204,233	33,849,289,240	34,068,364,247	34,287,439,254



PacifiCorp  
Oregon General Rate Case - December 2025  
Jun 2023 - Dec 2024 Depreciation & Amortization Expense

Description	Factor	2019 Rate	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense
<b>AMORTIZATION EXPENSE</b>																
<b>Intangible Plant:</b>																
California	0.000%	-	472,244	472,235	472,235	472,225	472,215	(10)	230,295,820	1,303,860	230,295,820	1,303,860	230,295,820	1,303,860	230,295,820	1,303,860
Customer Service	6.792%	1,306,186	230,569,823	230,432,822	230,432,822	230,432,822	230,432,822	(137,002)	230,432,822	988	230,432,822	988	230,432,822	988	230,432,822	988
Pre-merger Utah	2.611%	1,001	457,030	987	987	452,917	450,860	(2,057)	452,917	-	452,917	-	452,917	-	452,917	-
Pre-merger Pacific	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	0.000%	-	4,356,303	4,356,274	4,356,274	4,356,246	4,356,217	(29)	4,356,246	-	4,356,246	-	4,356,246	-	4,356,246	-
Oregon	0.843%	935	4,609,627	4,609,224	4,609,224	4,608,822	4,608,419	(402)	4,608,822	935	4,608,822	935	4,608,822	935	4,608,822	935
Fuel Retailed	2.847%	117	6,664	6,664	6,664	6,664	6,664	(244)	6,664	105	6,664	105	6,664	105	6,664	105
Post-merger	2.847%	482,190	207,388,679	207,348,038	207,348,038	207,339,386	207,246,755	(50,641)	207,339,386	481,929	207,339,386	481,929	207,246,755	481,709	207,246,755	481,709
Hydro Relicensing	2.893%	223,473	103,408,419	103,403,753	103,403,753	103,399,088	103,394,422	(4,666)	103,399,088	223,443	103,399,088	223,443	103,394,422	223,433	103,394,422	223,433
SG	2.893%	1,000	6,664	6,664	6,664	6,664	6,664	(14,666)	6,664	28,440	6,664	28,440	6,664	28,433	6,664	28,433
SG-P	2.893%	3,075,900	597,650,913	597,650,913	597,650,913	597,650,913	597,650,913	(14,666)	597,650,913	3,158,089	597,650,913	3,158,089	597,650,913	3,158,089	597,650,913	3,158,089
SG-U	2.893%	6,084,569	2,522,849	2,522,848	2,522,848	2,522,848	2,522,848	(301)	2,522,848	8,133	2,522,848	8,133	2,522,848	8,133	2,522,848	8,133
Utah	1.897%	8,134	2,021,868	2,021,868	2,021,868	2,021,868	2,021,868	(301)	2,021,868	10	2,021,868	10	2,021,868	10	2,021,868	10
Washington	0.006%	5,660	5,323,576	5,323,576	5,323,576	5,323,576	5,323,576	(2,628)	5,323,576	5,651	5,323,576	5,651	5,323,576	5,648	5,323,576	5,648
Eastern Wyoming	1.275%	5,660	5,323,576	5,323,576	5,323,576	5,323,576	5,323,576	(2,628)	5,323,576	5,651	5,323,576	5,651	5,323,576	5,648	5,323,576	5,648
Western Wyoming	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		5,101,925	1,083,976,739	1,084,067,902	1,084,067,902	1,084,067,902	1,084,067,902	91,163	1,084,067,902	5,148,437	1,084,067,902	5,148,437	1,084,067,902	5,148,437	1,084,067,902	5,148,437
<b>Hydro Production Plant:</b>																
Pre-merger Pacific	0.000%	-	14,768,097	14,768,097	14,768,097	14,768,097	14,768,097	-	14,768,097	26,156	14,768,097	26,156	14,768,097	26,156	14,768,097	26,156
Post-merger	2.125%	26,156	14,768,097	14,768,097	14,768,097	14,768,097	14,768,097	-	14,768,097	26,156	14,768,097	26,156	14,768,097	26,156	14,768,097	26,156
SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant		26,156	14,768,097	14,768,097	14,768,097	14,768,097	14,768,097	-	14,768,097	52,312	14,768,097	52,312	14,768,097	52,312	14,768,097	52,312
<b>Other Production Plant:</b>																
Oregon Solar	13.675%	5,887	516,566	516,566	516,566	516,566	516,566	-	516,566	5,887	516,566	5,887	516,566	5,887	516,566	5,887
Total Other Plant		5,887	516,566	516,566	516,566	516,566	516,566	-	516,566	5,887	516,566	5,887	516,566	5,887	516,566	5,887
<b>General Plant:</b>																
California	0.653%	22	505,860	505,860	505,860	505,860	505,860	-	505,860	22	505,860	22	505,860	22	505,860	22
General Office	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	2.456%	11,632	5,683,822	5,683,822	5,683,822	5,683,822	5,683,822	-	5,683,822	11,632	5,683,822	11,632	5,683,822	11,632	5,683,822	11,632
General Office	1.883%	3,447	2,196,886	2,196,886	2,196,886	2,196,886	2,196,886	-	2,196,886	3,447	2,196,886	3,447	2,196,886	3,447	2,196,886	3,447
General Office	0.000%	-	33,127	33,127	33,127	33,127	33,127	-	33,127	-	33,127	-	33,127	-	33,127	-
Utah	4.191%	8,988	2,573,715	2,573,715	2,573,715	2,573,715	2,573,715	-	2,573,715	8,988	2,573,715	8,988	2,573,715	8,988	2,573,715	8,988
Washington	3.644%	14,430	4,752,256	4,752,256	4,752,256	4,752,256	4,752,256	-	4,752,256	14,430	4,752,256	14,430	4,752,256	14,430	4,752,256	14,430
Eastern Wyoming	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		38,520	16,079,436	16,079,436	16,079,436	16,079,436	16,079,436	-	16,079,436	38,520	16,079,436	38,520	16,079,436	38,520	16,079,436	38,520
Total Amortization		5,172,488	1,115,340,838	1,115,432,001	1,115,432,001	1,115,432,001	1,115,432,001	91,163	1,115,432,001	5,219,000	1,115,432,001	5,219,000	1,115,432,001	5,219,000	1,115,432,001	5,219,000
<b>Total Depreciation &amp; Amortization</b>																
		96,009,522	109,307,786	33,715,222,896	96,332,703	205,827,125	33,921,050,021	96,715,395	107,770,015	34,028,820,036	97,853,050	109,525,272	34,138,345,308	97,312,934	103,521,156	103,521,156



PacificCorp  
Oregon General Rate Case - December 2025  
Jun 2023 - Dec 2024 Depreciation & Amortization Expense

Description	Factor	2019 Rate	Aug 2024	Aug 2024	Aug 2024	Sep 2024	Sep 2024	Sep 2024	Oct 2024	Oct 2024	Oct 2024	Nov 2024	Nov 2024	Nov 2024	Dec 2024	Dec 2024
			Adjusted EPIS Balance	Depreciation Expense	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Adjusted EPIS Balance	Depreciation Expense
<b>AMORTIZATION EXPENSE</b>																
<b>Intangible Plant:</b>																
California	CA	0.000%	472,206	-	(10)	472,196	-	(10)	472,186	-	(10)	472,177	-	(10)	472,167	-
Customer Service	CN	6.792%	230,021,617	1,302,309	(137,002)	229,884,916	1,301,534	(137,002)	229,747,814	1,300,758	(137,002)	229,610,812	1,299,983	(137,002)	229,473,811	1,299,207
Pre-merger Utah	SG	2.611%	448,864	979	(2,057)	446,747	974	(2,057)	444,691	970	(2,057)	442,634	965	(2,057)	440,577	961
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.000%	4,356,188	-	(29)	4,356,159	-	(29)	4,356,130	-	(29)	4,356,102	-	(29)	4,356,073	-
Oregon	OR	0.243%	4,606,017	935	(402)	4,607,614	935	(402)	4,607,212	935	(402)	4,606,809	935	(402)	4,606,407	935
Fuel Retained	SE	20.000%	5,687	97	(244)	5,442	93	(244)	5,198	89	(244)	4,954	85	(244)	4,710	81
Post-merger	SE	2.847%	207,186,114	481,889	(50,641)	207,145,473	481,489	(50,641)	207,094,832	481,349	(50,641)	207,044,191	481,229	(50,641)	206,993,550	481,109
Hydro Relicensing	SG-P	2.959%	103,386,737	223,423	(4,666)	103,386,091	223,413	(4,666)	103,380,425	223,403	(4,666)	103,375,760	223,393	(4,666)	103,371,094	223,383
Hydro Relicensing	SG-U	2.768%	9,619,306	3,229,739	(1,450)	9,617,856	3,229,089	(1,450)	9,616,406	3,228,439	(1,450)	9,614,956	3,227,789	(1,450)	9,613,506	3,227,139
General Office	SG	1.888%	53,913,306	3,229,739	(801)	53,912,494	3,229,089	(801)	53,911,693	3,228,439	(801)	53,910,892	3,227,789	(801)	53,909,091	3,227,139
Utah	UT	1.897%	7,521,443	8,132	(301)	7,521,142	8,132	(301)	7,520,840	8,132	(301)	7,520,539	8,131	(301)	7,520,237	8,131
Washington	WA	0.068%	2,021,868	10	(2,628)	2,021,868	10	(2,628)	2,021,868	10	(2,628)	2,021,868	10	(2,628)	2,021,868	10
Eastern Wyoming	WYP	1.275%	5,313,065	5,646	(2,628)	5,310,438	5,643	(2,628)	5,307,810	5,640	(2,628)	5,305,182	5,637	(2,628)	5,302,554	5,634
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath	WA	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		0.000%	1,106,801,302	5,282,258	160,536,087	1,267,337,389	5,775,647	(649,400)	1,266,687,989	6,261,528	(722,094)	1,267,410,084	6,262,084	(798,365)	1,276,393,448	6,288,857
<b>Hydro Production Plant:</b>																
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.125%	14,766,097	26,156	-	14,766,097	26,156	-	14,766,097	26,156	-	14,766,097	26,156	-	14,766,097	26,156
Total Hydro Plant	SG-U	0.000%	14,766,097	26,156	-	14,766,097	26,156	-	14,766,097	26,156	-	14,766,097	26,156	-	14,766,097	26,156
<b>Other Production Plant:</b>																
Oregon Solar	OR	13.675%	516,566	5,887	-	516,566	5,887	-	516,566	5,887	-	516,566	5,887	-	516,566	5,887
Total Other Plant			516,566	5,887	-	516,566	5,887	-	516,566	5,887	-	516,566	5,887	-	516,566	5,887
<b>General Plant:</b>																
California	CA	0.653%	505,860	22	-	505,860	22	-	505,860	22	-	505,860	22	-	505,860	22
Oregon	OR	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	OR	2.456%	5,683,822	11,632	-	5,683,822	11,632	-	5,683,822	11,632	-	5,683,822	11,632	-	5,683,822	11,632
General Office	SO	1.883%	2,196,886	3,447	-	2,196,886	3,447	-	2,196,886	3,447	-	2,196,886	3,447	-	2,196,886	3,447
General Office	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-
Utah	WA	4.191%	2,573,715	8,988	-	2,573,715	8,988	-	2,573,715	8,988	-	2,573,715	8,988	-	2,573,715	8,988
Washington	WYP	3.644%	4,752,256	14,430	-	4,752,256	14,430	-	4,752,256	14,430	-	4,752,256	14,430	-	4,752,256	14,430
Eastern Wyoming	WYP	3.644%	4,752,256	14,430	-	4,752,256	14,430	-	4,752,256	14,430	-	4,752,256	14,430	-	4,752,256	14,430
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-
Total General Plant		0.000%	16,079,436	38,520	-	16,079,436	38,520	-	16,079,436	38,520	-	16,079,436	38,520	-	16,079,436	38,520
<b>Total Amortization</b>			1,138,165,401	5,352,821	160,536,087	1,298,701,488	5,846,210	(649,400)	1,298,052,088	6,332,091	(722,094)	1,298,774,182	6,332,647	(798,365)	1,306,757,547	6,359,420
<b>Total Depreciation &amp; Amortization</b>																
			97,466,311	406,184,494	34,548,050,960	98,272,686	90,988,341	34,739,049,301	89,037,643	2,377,367,656	37,116,416,957	100,858,172	342,527,992	37,459,944,949	103,028,315	



PacifiCorp  
Oregon General Rate Case - December 2025  
Jun 2023 - Dec 2024 Depreciation & Amortization Expense

Description	Factor	2018 Rate	Test Period Annualized Depreciation Expense - CY 2024
<b>DEPRECIATION EXPENSE</b>			
<b>Steam Production Plant:</b>			
Pre-merger Pacific	SG	5.094%	51,128,792
Pre-merger Utah	SG	5.005%	52,417,139
Post-merger	SG	6.327%	319,420,104
Geothermal - Blundell	SG	6.327%	1,821,080
Carbon	SG	6.327%	-
Pollution Control Equipment	SG	6.327%	84,567
Pollution Control Equipment	SG	0.000%	-
Post-merger	SG	0.000%	-
Total Steam Plant			424,977,683
<b>Hydro Production Plant:</b>			
Pre-merger Pacific	SG	2.208%	4,041,599
Pre-merger Utah	SG	3.487%	1,243,786
Post-merger	SG-P	2.787%	21,103,284
Post-merger	SG-U	4.631%	9,084,988
Klamath - New Capital	SG-P	20.000%	282,548
Future Use			-
Total Hydro Plant			35,755,204
<b>Other Production Plant:</b>			
Pre-merger Utah	SG	0.000%	-
Post-merger	SG	3.505%	68,642,057
Post-merger Wind	SG-W	4.208%	140,561,395
Oregon Solar	OR	13.675%	61,373
Post-merger	SG	4.632%	4,271,402
Total Other Plant			213,536,227
<b>Transmission Plant:</b>			
Pre-merger Pacific	SG	1.699%	8,005,984
Pre-merger Utah	SG	1.672%	10,118,645
Post-merger	SG	1.725%	175,628,159
Total Transmission Plant			193,750,788
<b>Distribution Plant:</b>			
California	CA	2.710%	15,618,897
Oregon	OR	2.276%	61,570,633
Washington	WA	2.581%	17,099,473
Eastern Wyoming	WYP	2.657%	20,607,376
Utah	UT	2.548%	107,174,945
Idaho	ID	2.540%	11,921,466
Western Wyoming	WYU	2.654%	4,041,475
Total Distribution Plant			238,034,265
<b>General Plant:</b>			
California	CA	2.087%	498,637
Oregon	OR	2.591%	6,424,180
Washington	WA	2.294%	1,226,231
Eastern Wyoming	WYP	2.306%	2,424,385
Utah	UT	2.154%	6,634,278
Idaho	ID	2.029%	1,232,450
Western Wyoming	WYU	2.087%	425,485
Pre-merger Pacific	SG	1.090%	5,747
Pre-merger Utah	SG	1.196%	28,913
Post-merger	SG	3.474%	11,247,587
General Office	SO	6.249%	27,854,589
General Office	SG	0.000%	-
General Office	SG	4.285%	9,696
Customer Service	CN	5.135%	705,753
Fuel Related	SE	3.583%	112,819
Total General Plant			58,537,749
<b>Mining Plant:</b>			
Coal Mine	SE	0.000%	-
Total Mining Plant			-
<b>Total Depreciation Expense</b>			1,164,882,926

PacifiCorp  
Oregon General Rate Case - December 2025  
Jun 2023 - Dec 2024 Depreciation & Amortization Expense

Description	Factor	2018 Rate	Test Period Annualized Depreciation Expense - CY 2024
<b>AMORTIZATION EXPENSE</b>			
<b>Intangible Plant:</b>			
California	CA	0.000%	-
Customer Service	CN	6.792%	15,685,635
Pre-merger Utah	SG	2.611%	11,504
Pre-merger Pacific	SG	0.000%	-
Idaho	ID	0.000%	-
Oregon	OR	0.243%	11,216
Fuel Related	SE	20.000%	942
Post-merger	SG	2.847%	5,892,382
Hydro Relicensing	SG-P	2.593%	2,600,331
Hydro Relicensing	SG-U	7.488%	2,846,622
General Office	SG	2.288%	51,049,622
Utah	UT	1.297%	97,571
Washington	WA	0.006%	125
Eastern Wyoming	WYP	1.275%	67,597
Western Wyoming	WYU	0.000%	-
Klamath	WYU	0.000%	-
Total Intangible Plant			75,759,221
<b>Hydro Production Plant:</b>			
Pre-merger Pacific	SG	0.000%	-
Post-merger	SG-P	2.125%	313,878
SG-U	SG-U	0.000%	-
Total Hydro Plant			313,878
<b>Other Production Plant:</b>			
Oregon Solar	OR	13.675%	70,641
Total Other Plant			70,641
<b>General Plant:</b>			
California	CA	0.053%	269
General Office	CN	0.000%	-
Oregon	OR	2.456%	139,579
General Office	SO	1.883%	41,363
Utah	UT	0.000%	-
Washington	WA	4.191%	107,861
Eastern Wyoming	WYP	3.644%	173,163
Idaho	ID	0.000%	-
Total General Plant			462,235
<b>Total Amortization</b>			
			76,605,976
<b>Total Depreciation &amp; Amortization</b>			
			1,241,688,961

Ref. 6.1.3

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Depreciation Reserve**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Steam Depreciation Reserve	108SP	3	(71,785,506)	SG	26.884%	(19,298,928)	
Steam Depreciation Reserve	108SP	3	(74,309,228)	SG	26.884%	(19,977,409)	
Steam Depreciation Reserve	108SP	3	(1,501,978,818)	SG	26.884%	(403,794,345)	
Steam Depreciation Reserve	108SP	3	(15,622,993)	SG	26.884%	(4,200,110)	
Steam Depreciation Reserve	108SP	3	-	SG	26.884%	-	
Steam Depreciation Reserve	108SP	3	(91,762)	SG	26.884%	(24,669)	
Steam Depreciation Reserve	108SP	3	-	SG	26.884%	-	
Hydro Depreciation Reserve	108HP	3	(5,353,631)	SG	26.884%	(1,439,279)	
Hydro Depreciation Reserve	108HP	3	(1,265,984)	SG	26.884%	(340,349)	
Hydro Depreciation Reserve	108HP	3	(23,460,277)	SG-P	26.884%	(6,307,098)	
Hydro Depreciation Reserve	108HP	3	(10,984,830)	SG-U	26.884%	(2,953,179)	
Hydro Depreciation Reserve	108HP	3	(317,866)	SG-P	26.884%	(85,456)	
Other Depreciation Reserve	108OP	3	-	SG	26.884%	-	
Other Depreciation Reserve	108OP	3	(66,011,402)	SG	26.884%	(17,746,609)	
Other Depreciation Reserve	108OP	3	(207,809,648)	SG-W	26.884%	(55,867,872)	
Other Depreciation Reserve	108OP	3	(81,121)	OR	Situs	(81,121)	
Other Depreciation Reserve	108OP	3	(5,226,065)	SG	26.884%	(1,404,984)	
Transmission Depreciation Reserve	108TP	3	(8,645,566)	SG	26.884%	(2,324,287)	
Transmission Depreciation Reserve	108TP	3	(8,948,549)	SG	26.884%	(2,405,742)	
Transmission Depreciation Reserve	108TP	3	(206,206,530)	SG	26.884%	(55,436,888)	
Distribution Depreciation Reserve	108360	3	(1,839,156)	OR	Situs	(357,436)	
Distribution Depreciation Reserve	108361	3	(3,528,119)	OR	Situs	(685,682)	
Distribution Depreciation Reserve	108362	3	(29,608,252)	OR	Situs	(5,754,294)	
Distribution Depreciation Reserve	108364	3	(36,449,736)	OR	Situs	(7,083,920)	
Distribution Depreciation Reserve	108365	3	(22,832,125)	OR	Situs	(4,437,370)	
Distribution Depreciation Reserve	108366	3	(11,591,740)	OR	Situs	(2,252,827)	
Distribution Depreciation Reserve	108367	3	(26,402,607)	OR	Situs	(5,131,285)	
Distribution Depreciation Reserve	108368	3	(38,544,582)	OR	Situs	(7,491,049)	
Distribution Depreciation Reserve	108369	3	(24,588,811)	OR	Situs	(4,778,778)	
Distribution Depreciation Reserve	108370	3	(6,974,789)	OR	Situs	(1,355,534)	
Distribution Depreciation Reserve	108371	3	(210,838)	OR	Situs	(40,976)	
Distribution Depreciation Reserve	108373	3	(1,501,551)	OR	Situs	(291,823)	
General Depreciation Reserve	108GP	3	(492,685)	CA	Situs	-	
General Depreciation Reserve	108GP	3	(5,601,083)	OR	Situs	(5,601,083)	
General Depreciation Reserve	108GP	3	(1,396,912)	WA	Situs	-	
General Depreciation Reserve	108GP	3	(3,692,103)	WYP	Situs	-	
General Depreciation Reserve	108GP	3	(12,910,919)	UT	Situs	-	
General Depreciation Reserve	108GP	3	(2,418,107)	ID	Situs	-	
General Depreciation Reserve	108GP	3	(823,116)	WYU	Situs	-	
General Depreciation Reserve	108GP	3	155,071	SG	26.884%	41,690	
General Depreciation Reserve	108GP	3	440,927	SG	26.884%	118,539	
General Depreciation Reserve	108GP	3	(13,642,892)	SG	26.884%	(3,667,777)	
General Depreciation Reserve	108GP	3	(14,468,314)	SO	27.425%	(3,968,003)	
General Depreciation Reserve	108GP	3	-	SG	26.884%	-	
General Depreciation Reserve	108GP	3	(13,355)	SG	26.884%	(3,590)	
General Depreciation Reserve	108GP	3	818,962	CN	30.706%	251,467	
General Depreciation Reserve	108GP	3	(114,033)	SE	26.339%	(30,035)	
Mining Depreciation Reserve	108MP	3	-	SE	26.339%	-	
			<u>(2,466,330,640)</u>			<u>(646,208,089)</u>	6.2.2

**Description of Adjustment**

This adjustment steps forward the depreciation reserve to a December 2024 adjusted level. Accumulated depreciation and amortization balances are calculated by applying pro forma depreciation and amortization expense and plant retirements to the June 2023 balances. The reserve balances are calculated on a monthly basis to walk the balances forward from June 30, 2023 to December 31, 2024. An incremental amount has been added to the December 31, 2024 balance to reflect the annualized depreciation expense in adjustment 6.1.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Amortization Reserve**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Intangible Amortization Reserve	111IP	3	174	CA	Situs	-	
Intangible Amortization Reserve	111IP	3	(20,982,514)	CN	30.706%	(6,442,792)	
Intangible Amortization Reserve	111IP	3	518	ID	Situs	-	
Intangible Amortization Reserve	111IP	3	19,361	SG	26.884%	5,205	
Intangible Amortization Reserve	111IP	3	(9,587)	OR	Situs	(9,587)	
Intangible Amortization Reserve	111IP	3	2,617	SE	26.339%	689	
Intangible Amortization Reserve	111IP	3	(7,938,146)	SG	26.884%	(2,134,104)	
Intangible Amortization Reserve	111IP	3	(3,937,723)	SG-P	26.884%	(1,058,624)	
Intangible Amortization Reserve	111IP	3	(206,982)	SG-U	26.884%	(55,645)	
Intangible Amortization Reserve	111IP	3	(57,492,675)	SO	27.425%	(15,767,634)	
Intangible Amortization Reserve	111IP	3	-	SG	26.884%	-	
Intangible Amortization Reserve	111IP	3	(140,959)	UT	Situs	-	
Intangible Amortization Reserve	111IP	3	(187)	WA	Situs	-	
Intangible Amortization Reserve	111IP	3	(54,348)	WYP	Situs	-	
Intangible Amortization Reserve	111IP	3	-	WYU	Situs	-	
Intangible Amortization Reserve	111IP	3	-	SG	26.884%	-	
Hydro Amortization Reserve	111HP	3	-	SG	26.884%	-	
Hydro Amortization Reserve	111HP	3	(470,817)	SG-P	26.884%	(126,575)	
Hydro Amortization Reserve	111HP	3	-	SG-U	26.884%	-	
Other Amortization Reserve	111OP	3	(105,962)	OR	Situs	(105,962)	
General Amortization Reserve	111GP	3	(403)	CA	Situs	-	
General Amortization Reserve	111GP	3	-	CN	30.706%	-	
General Amortization Reserve	111GP	3	-	ID	Situs	-	
General Amortization Reserve	111GP	3	(209,368)	OR	Situs	(209,368)	
General Amortization Reserve	111GP	3	(62,045)	SO	27.425%	(17,016)	
General Amortization Reserve	111GP	3	-	UT	Situs	-	
General Amortization Reserve	111GP	3	(161,792)	WA	Situs	-	
General Amortization Reserve	111GP	3	(259,745)	WYP	Situs	-	
General Amortization Reserve	111GP	3	-	WYU	Situs	-	
			<u>(92,010,583)</u>			<u>(25,921,413)</u>	6.2.3
			<u>(2,558,341,223)</u>			<u>(672,129,501)</u>	6.2.3
<b>Coal Depreciable Life Update:</b>							
Depreciation Expense	403SP	3	(3,108,984)	SG	26.884%	(835,824)	
Depreciation Reserve	108SP	3	<u>6,217,969</u>	SG	26.884%	<u>1,671,648</u>	
			<u>3,108,984</u>			<u>835,824</u>	6.2.10

**Description of Adjustment:**

This adjustment steps forward the depreciation reserve to a December 2024 adjusted level. Accumulated depreciation and amortization balances are calculated by applying pro forma depreciation and amortization expense and plant retirements to the June 2023 balances. The reserve balances are calculated on a monthly basis to walk the balances forward from June 30, 2023 to December 31, 2024. An incremental amount has been added to the December 31, 2024 balance to reflect the annualized depreciation expense in adjustment 6.1.

This pro forma adjustment also includes the change in depreciation expense and reserve to align the depreciation lives with the 2021 IRP retirement dates for the following coal fired plants: Colstrip, Craig 2, and Hayden 1 & 2. This treatment was approved in the Company's 2023 general rate case, Docket UE-399.

**PacifiCorp  
Oregon General Rate Case - December 2025  
Depreciation and Amortization Reserve Summary**

Description	Account	Factor	12 ME Jun 2023 Reserve	Test Period Reserve	Adjustment to Test Period
<b>DEPRECIATION RESERVE</b>					
<b>Steam Production Plant:</b>					
Pre-merger Pacific	108SP	SG	(824,873,009)	(896,658,516)	(71,785,506)
Pre-merger Utah	108SP	SG	(769,219,505)	(843,528,732)	(74,309,228)
Post-merger	108SP	SG	(2,339,730,354)	(3,841,709,172)	(1,501,978,818)
Renewable - Blundell	108SP	SG	-	(15,622,993)	(15,622,993)
Carbon	108SP	SG	-	-	-
Pollution Control Equipment	108SP	SG	-	(91,762)	(91,762)
Post-merger	108SP	SG	-	-	-
Total Steam Plant			<u>(3,933,822,868)</u>	<u>(5,597,611,175)</u>	<u>(1,663,788,306)</u>
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	108HP	SG	(145,923,755)	(151,277,386)	(5,353,631)
Pre-merger Utah	108HP	SG	(32,553,755)	(33,819,739)	(1,265,984)
Post-merger	108HP	SG-P	(199,044,187)	(222,504,464)	(23,460,277)
Post-merger	108HP	SG-U	(76,852,964)	(87,837,794)	(10,984,830)
Klamath - New Capital	108HP	SG-P	-	(317,866)	(317,866)
Total Hydro Plant			<u>(454,374,661)</u>	<u>(495,757,249)</u>	<u>(41,382,588)</u>
<b>Other Production Plant:</b>					
Pre-merger Utah	108OP	SG	-	-	-
Post-merger	108OP	SG	(568,854,645)	(634,866,047)	(66,011,402)
Post-merger Wind	108OP	SG-W	115,697,229	(92,112,420)	(207,809,648)
Oregon Solar	108OP	OR	(310)	(81,430)	(81,121)
Post-merger	108OP	SG	(50,136,554)	(55,362,620)	(5,226,065)
Total Other Plant			<u>(503,294,280)</u>	<u>(782,422,516)</u>	<u>(279,128,236)</u>
<b>Transmission Plant:</b>					
Pre-merger Pacific	108TP	SG	(349,536,968)	(358,182,534)	(8,645,566)
Pre-merger Utah	108TP	SG	(420,976,303)	(429,924,852)	(8,948,549)
Post-merger	108TP	SG	(1,424,877,030)	(1,631,083,561)	(206,206,530)
Total Transmission Plant			<u>(2,195,390,301)</u>	<u>(2,419,190,946)</u>	<u>(223,800,646)</u>
<b>Distribution Plant:</b>					
California	108364	CA	(152,881,050)	(167,750,424)	(14,869,374)
Oregon	108364	OR	(1,152,479,815)	(1,192,140,788)	(39,660,973)
Washington	108364	WA	(294,187,684)	(311,895,255)	(17,707,571)
Eastern Wyoming	108364	WYP	(314,941,969)	(334,637,341)	(19,695,372)
Utah	108364	UT	(1,146,620,099)	(1,245,956,733)	(99,336,634)
Idaho	108364	ID	(161,520,333)	(169,071,974)	(7,551,641)
Western Wyoming	108364	WYU	(67,528,959)	(72,779,701)	(5,250,742)
Total Distribution Plant			<u>(3,290,159,909)</u>	<u>(3,494,232,215)</u>	<u>(204,072,306)</u>
<b>General Plant:</b>					
California	108GP	CA	(8,082,410)	(8,575,095)	(492,685)
Oregon	108GP	OR	(91,140,276)	(96,741,359)	(5,601,083)
Washington	108GP	WA	(26,360,778)	(27,757,690)	(1,396,912)
Eastern Wyoming	108GP	WYP	(32,641,695)	(36,333,798)	(3,692,103)
Utah	108GP	UT	(114,042,446)	(126,953,365)	(12,910,919)
Idaho	108GP	ID	(23,374,734)	(25,792,840)	(2,418,107)
Western Wyoming	108GP	WYU	(7,871,044)	(8,694,160)	(823,116)
Pre-merger Pacific	108GP	SG	(473,066)	(317,995)	155,071
Pre-merger Utah	108GP	SG	(2,092,186)	(1,651,259)	440,927
Post-merger	108GP	SG	(142,863,893)	(156,506,785)	(13,642,892)
General Office	108GP	SO	(121,361,528)	(135,829,842)	(14,468,314)
General Office	108GP	SG	-	-	-
General Office	108GP	SG	(149,363)	(162,717)	(13,355)
Customer Service	108GP	CN	(6,304,713)	(5,485,751)	818,962
Fuel Related	108GP	SE	(1,798,513)	(1,912,546)	(114,033)
Total General Plant			<u>(578,556,645)</u>	<u>(632,715,203)</u>	<u>(54,158,558)</u>
<b>Mining Plant:</b>					
Coal Mine	108MP	SE	-	-	-
Total Mining Plant			<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Depreciation Reserve</b>			<u>(10,955,598,664)</u>	<u>(13,421,929,304)</u>	<u>(2,466,330,640)</u>

**PacifiCorp  
Oregon General Rate Case - December 2025  
Depreciation and Amortization Reserve Summary**

Description	Account	Factor	12 ME Jun 2023 Reserve	Test Period Reserve	Adjustment to Test Period
<b>AMORTIZATION RESERVE</b>					
<b>Intangible Plant:</b>					
California	111IP	CA	-	174	174
Customer Service	111IP	CN	(185,912,323)	(206,894,836)	(20,982,514)
Idaho	111IP	ID	(1,000,000)	(999,482)	518
Pre-merger Utah	111IP	SG	(421,999)	(402,639)	19,361
Oregon	111IP	OR	(149,822)	(159,409)	(9,587)
Fuel Related	111IP	SE	(5,540)	(2,923)	2,617
Post-merger	111IP	SG	(108,800,207)	(116,738,353)	(7,938,146)
Hydro Relicensing	111IP	SG-P	(45,827,311)	(49,765,034)	(3,937,723)
Hydro Relicensing	111IP	SG-U	(6,403,898)	(6,610,880)	(206,982)
General Office	111IP	SO	(363,643,446)	(421,136,121)	(57,492,675)
Pre-merger Pacific	111IP	SG	-	-	-
Utah	111IP	UT	(209,309)	(350,268)	(140,959)
Washington	111IP	WA	(358)	(545)	(187)
Eastern Wyoming	111IP	WYP	(307,450)	(361,798)	(54,348)
Western Wyoming	111IP	WYU	-	-	-
General Office	111IP	SG	-	-	-
Total Intangible Plant			<u>(712,681,663)</u>	<u>(803,422,114)</u>	<u>(90,740,451)</u>
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	111HP	SG	-	-	-
Post-merger	111HP	SG-P	(3,764,748)	(4,235,565)	(470,817)
Post-merger	111HP	SG-U	-	-	-
Total Hydro Plant			<u>(3,764,748)</u>	<u>(4,235,565)</u>	<u>(470,817)</u>
<b>Other Production Plant:</b>					
Oregon	111OP	OR	(92,148)	(198,109)	(105,962)
Total Other Plant			<u>(92,148)</u>	<u>(198,109)</u>	<u>(105,962)</u>
<b>General Plant:</b>					
California	111GP	CA	(505,860)	(506,263)	(403)
General Office	111GP	CN	-	-	-
General Office	111GP	ID	(333,771)	(333,771)	-
Oregon	111GP	OR	(5,064,283)	(5,273,651)	(209,368)
General Office	111GP	SO	(1,442,803)	(1,504,848)	(62,045)
Utah	111GP	UT	(33,127)	(33,127)	-
Washington	111GP	WA	(2,049,008)	(2,210,800)	(161,792)
Eastern Wyoming	111GP	WYP	(4,642,505)	(4,902,250)	(259,745)
Western Wyoming	111GP	WYU	-	-	-
Total General Plant			<u>(14,071,356)</u>	<u>(14,764,710)</u>	<u>(693,353)</u>
<b>Total Amortization Reserve</b>			<u>(730,609,915)</u>	<u>(822,620,498)</u>	<u>(92,010,583)</u>
					<b>Ref 6.2.1</b>
<b>Total Depreciation &amp; Amortization Reserve</b>			<u>(11,686,208,579)</u>	<u>(14,244,549,803)</u>	<u>(2,558,341,223)</u>
				<b>Ref. 6.2.9</b>	<b>Ref 6.2.1</b>



PacificCorp  
Oregon General Rate Case - December 2025  
Jun 2023 - December 2024 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jun 2023		Adjusted Reserve Balance Aug 2023		Adjusted Reserve Balance Sep 2023		Adjusted Reserve Balance Oct 2023		Adjusted Reserve Balance Nov 2023		Adjusted Reserve Balance Dec 2023		Adjustments
		Adjusted Reserve Balance	Adjustments	Adjusted Reserve Balance	Adjustments	Adjusted Reserve Balance	Adjustments	Adjusted Reserve Balance	Adjustments	Adjusted Reserve Balance	Adjustments	Adjusted Reserve Balance	Adjustments	
<b>AMORTIZATION RESERVE</b>														
<b>Intangible Plant:</b>														
California	CA	(185,919,323)	(1,175,837)	(188,262,323)	(1,173,837)	(189,136,161)	(1,173,837)	(190,699,222)	(1,172,286)	(191,781,920)	(1,171,511)	(192,953,020)	(1,170,735)	10
Idaho	ID	(1,000,000)	(29)	(999,942)	(29)	(999,914)	(29)	(999,895)	(29)	(999,865)	(29)	(999,827)	(29)	29
Pre-merger Utah	UT	(421,989)	1,024	(419,955)	1,029	(418,927)	1,033	(417,894)	1,038	(416,858)	1,042	(415,814)	1,046	1,046
Oregon	OR	(148,822)	(534)	(150,869)	(534)	(151,422)	(533)	(151,956)	(533)	(152,489)	(533)	(153,022)	(533)	(533)
Fuel Related	SE	(5,540)	94	(5,540)	94	(5,540)	103	(5,540)	107	(5,540)	111	(5,540)	115	(5,540)
Post-merger	SG	(108,800,207)	(442,510)	(109,885,107)	(442,270)	(110,127,376)	(442,149)	(110,589,526)	(442,029)	(111,011,555)	(441,909)	(111,433,664)	(441,789)	119
Hydro Relicensing	SG-P	(45,827,311)	(218,888)	(46,265,077)	(218,888)	(46,483,946)	(218,888)	(46,702,804)	(218,888)	(46,921,652)	(218,888)	(47,140,490)	(218,888)	(218,888)
Hydro Relicensing	SG-U	(5,403,988)	(12,000)	(5,415,988)	(11,920)	(5,427,779)	(11,840)	(5,441,659)	(11,760)	(5,455,499)	(11,680)	(5,469,286)	(11,600)	(11,520)
Pre-merger Pacific	SG	(363,646,466)	(2,304,015)	(365,947,461)	(2,302,317)	(370,919,016)	(2,300,916)	(372,866,532)	(2,299,621)	(374,816,153)	(2,298,368)	(376,774,341)	(2,297,115)	(2,297,115)
Utah	UT	(209,309)	(7,835)	(224,979)	(7,834)	(232,814)	(7,834)	(240,648)	(7,834)	(248,481)	(7,833)	(256,315)	(7,833)	(7,833)
Washington	WA	(388)	(10)	(388)	(10)	(388)	(10)	(388)	(10)	(388)	(10)	(388)	(10)	(10)
Eastern Wyoming	WY-P	(307,450)	(3,054)	(307,450)	(3,049)	(307,450)	(3,046)	(307,450)	(3,043)	(307,450)	(3,040)	(307,450)	(3,037)	(3,037)
Western Wyoming	WY-U	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		(712,681,663)	(4,163,092)	(716,844,745)	(4,179,948)	(725,232,162)	(4,223,111)	(733,652,713)	(4,226,859)	(738,694,131)	(4,235,668)	(743,919,999)	(4,241,055)	-
<b>Hydro Production Plant:</b>														
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	(3,764,748)	(26,156)	(3,817,061)	(26,156)	(3,843,218)	(26,156)	(3,869,374)	(26,156)	(3,895,531)	(26,156)	(3,921,687)	(26,156)	(26,156)
Total Hydro Plant	SG-U	(3,764,748)	(26,156)	(3,817,061)	(26,156)	(3,843,218)	(26,156)	(3,869,374)	(26,156)	(3,895,531)	(26,156)	(3,921,687)	(26,156)	(26,156)
<b>Other Production Plant:</b>														
Oregon Other Plant	OR	(99,148)	(5,887)	(103,951)	(5,887)	(109,808)	(5,887)	(115,695)	(5,887)	(121,592)	(5,887)	(127,488)	(5,887)	(5,887)
Total Other Plant		(99,148)	(5,887)	(103,951)	(5,887)	(109,808)	(5,887)	(115,695)	(5,887)	(121,592)	(5,887)	(127,488)	(5,887)	(5,887)
<b>General Plant:</b>														
California	CA	(505,860)	(22)	(505,904)	(22)	(505,927)	(22)	(505,949)	(22)	(505,972)	(22)	(505,994)	(22)	(22)
General Office	CN	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	-
Oregon	OR	(5,064,283)	(11,632)	(5,097,546)	(11,632)	(5,099,178)	(11,632)	(5,110,810)	(11,632)	(5,122,441)	(11,632)	(5,134,073)	(11,632)	(11,632)
Utah	UT	(1,442,803)	(3,447)	(1,448,697)	(3,447)	(1,453,144)	(3,447)	(1,456,991)	(3,447)	(1,460,038)	(3,447)	(1,463,465)	(3,447)	(3,447)
Washington	WA	(2,042,068)	(8,988)	(2,057,957)	(8,988)	(2,075,974)	(8,988)	(2,094,962)	(8,988)	(2,113,950)	(8,988)	(2,132,937)	(8,988)	(8,988)
Eastern Wyoming	WY-P	(4,642,505)	(14,430)	(4,674,365)	(14,430)	(4,685,796)	(14,430)	(4,700,228)	(14,430)	(4,714,659)	(14,430)	(4,729,087)	(14,430)	(14,430)
Western Wyoming	WY-U	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		(14,071,356)	(38,520)	(14,109,676)	(38,520)	(14,146,391)	(38,520)	(14,225,435)	(38,520)	(14,263,954)	(38,520)	(14,302,474)	(38,520)	(38,520)
<b>Total Amortization Reserve</b>		(730,609,915)	(4,233,645)	(734,843,560)	(4,250,510)	(743,372,103)	(4,295,674)	(747,865,777)	(4,299,421)	(751,965,195)	(4,306,231)	(756,271,429)	(4,311,950)	-
<b>Total Depreciation &amp; Amortization Reserve</b>		(12,792,765,092)	(74,025,776)	(12,866,810,870)	(74,157,432)	(13,015,383,263)	(74,295,565)	(13,090,118,828)	(75,138,115)	(13,165,256,943)	(75,655,504)	(13,240,912,447)	(75,930,907)	-





PacificCorp  
Oregon General Rate Case - December 2025  
Jun 2025 - December 2024 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jan 2024	Adjustments	Adjusted Reserve Balance Feb 2024	Adjustments	Adjusted Reserve Balance Mar 2024	Adjustments	Adjusted Reserve Balance Apr 2024	Adjustments	Adjusted Reserve Balance May 2024	Adjustments	Adjusted Reserve Balance Jun 2024	Adjustments	Adjusted Reserve Balance Jul 2024	Adjustments
<b>AMORTIZATION RESERVE</b>															
<b>Intangible Plant:</b>															
California Service	CA	68		77	10	87	10	97	10	106	10	116	10	126	10
Idaho	ID	(194,123,765)	(1,169,860)	(195,293,715)	(1,169,860)	(196,462,900)	(1,169,860)	(197,631,309)	(1,169,860)	(198,798,943)	(1,169,860)	(199,965,801)	(1,169,860)	(201,131,886)	(1,169,860)
Pre-merger Utah	UT	(959,739)	29	(959,710)	29	(959,741)	29	(959,712)	29	(959,683)	29	(959,655)	29	(959,626)	29
Oregon	OR	(153,555)	1,055	(154,610)	1,055	(155,665)	1,055	(156,720)	1,055	(157,775)	1,055	(158,830)	1,055	(159,885)	1,055
Fuel Related	SE	(4,793)	123	(4,670)	127	(4,547)	131	(4,421)	135	(4,295)	139	(4,170)	143	(4,044)	147
Hydro Relicensing	SG-P	(111,895,253)	(441,669)	(112,336,922)	(441,549)	(112,778,191)	(441,429)	(113,219,869)	(441,308)	(113,661,208)	(441,188)	(114,102,396)	(441,068)	(114,543,464)	(440,948)
Hydro Relicensing	SG-U	(47,395,318)	(218,818)	(47,614,136)	(218,898)	(47,832,954)	(218,978)	(48,051,741)	(219,058)	(48,270,529)	(219,138)	(48,489,316)	(219,218)	(48,707,904)	(219,298)
Pre-merger Pacific	SG	(360,129,234)	(2,369,622)	(362,518,856)	(2,369,622)	(364,910,681)	(2,369,622)	(367,303,502)	(2,369,622)	(369,696,324)	(2,369,622)	(372,089,146)	(2,369,622)	(374,481,768)	(2,369,622)
Utah	UT	(284,148)	(7,833)	(291,981)	(7,833)	(299,814)	(7,833)	(307,646)	(7,833)	(315,479)	(7,833)	(323,331)	(7,833)	(331,064)	(7,833)
Washington	WA	(431)	(10)	(441)	(10)	(451)	(10)	(461)	(10)	(471)	(10)	(481)	(10)	(491)	(10)
Eastern Wyoming	WY-P	(328,771)	(3,035)	(331,806)	(3,032)	(334,837)	(3,029)	(337,866)	(3,026)	(340,893)	(3,024)	(343,916)	(3,021)	(346,937)	(3,018)
Western Wyoming	WY-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		(742,160,834)	(4,237,887)	(746,398,821)	(4,247,182)	(750,646,003)	(4,256,251)	(754,891,255)	(4,265,395)	(759,149,950)	(4,274,780)	(763,474,730)	(4,283,816)	(767,065,346)	(4,292,716)
<b>Hydro Production Plant:</b>															
Pre-merger Pacific	SG	-	(26,156)	(3,974,000)	(26,156)	(4,000,157)	(26,156)	(4,026,313)	(26,156)	(4,052,470)	(26,156)	(4,078,626)	(26,156)	(4,104,783)	(26,156)
Post-merger	SG-P	(3,947,844)	(26,156)	(3,974,000)	(26,156)	(4,000,157)	(26,156)	(4,026,313)	(26,156)	(4,052,470)	(26,156)	(4,078,626)	(26,156)	(4,104,783)	(26,156)
Total Hydro Plant		(3,947,844)	(26,156)	(3,974,000)	(26,156)	(4,000,157)	(26,156)	(4,026,313)	(26,156)	(4,052,470)	(26,156)	(4,078,626)	(26,156)	(4,104,783)	(26,156)
<b>Other Production Plant:</b>															
Oregon Other Plant	OR	(133,355)	(5,887)	(139,242)	(5,887)	(145,129)	(5,887)	(151,015)	(5,887)	(156,902)	(5,887)	(162,789)	(5,887)	(168,676)	(5,887)
Total Other Plant		(133,355)	(5,887)	(139,242)	(5,887)	(145,129)	(5,887)	(151,015)	(5,887)	(156,902)	(5,887)	(162,789)	(5,887)	(168,676)	(5,887)
<b>General Plant:</b>															
California	CA	(506,016)	(22)	(506,039)	(22)	(506,061)	(22)	(506,083)	(22)	(506,106)	(22)	(506,128)	(22)	(506,151)	(22)
General Office	CN	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
Oregon	OR	(5,145,704)	(11,632)	(5,157,336)	(11,632)	(5,168,967)	(11,632)	(5,180,599)	(11,632)	(5,192,230)	(11,632)	(5,203,862)	(11,632)	(5,215,494)	(11,632)
Utah	UT	(1,485,931)	(3,447)	(1,470,378)	(3,447)	(1,473,825)	(3,447)	(1,477,272)	(3,447)	(1,480,719)	(3,447)	(1,484,166)	(3,447)	(1,487,613)	(3,447)
Washington	WA	(2,111,927)	(8,988)	(2,120,916)	(8,988)	(2,129,904)	(8,988)	(2,138,893)	(8,988)	(2,147,881)	(8,988)	(2,156,870)	(8,988)	(2,165,858)	(8,988)
Eastern Wyoming	WY-P	(4,743,517)	(14,430)	(4,757,947)	(14,430)	(4,772,377)	(14,430)	(4,786,808)	(14,430)	(4,801,238)	(14,430)	(4,815,668)	(14,430)	(4,830,098)	(14,430)
Western Wyoming	WY-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		(14,340,994)	(38,520)	(14,376,513)	(38,520)	(14,412,033)	(38,520)	(14,447,553)	(38,520)	(14,483,072)	(38,520)	(14,518,592)	(38,520)	(14,554,111)	(38,520)
Total Amortization Reserve		(760,595,027)	(4,308,550)	(764,891,576)	(4,317,745)	(769,206,322)	(4,326,939)	(773,521,196)	(4,336,033)	(777,836,948)	(4,345,127)	(782,152,700)	(4,354,221)	(786,468,416)	(4,363,314)
<b>Total Depreciation &amp; Amortization Reserve</b>															
		(13,316,843,354)	(76,012,618)	(13,392,855,973)	(76,168,560)	(13,469,044,533)	(76,326,111)	(13,545,556,274)	(76,481,623)	(13,622,450,707)	(76,637,196)	(13,698,882,795)	(76,792,819)	(13,777,147,671)	(76,949,972)

Oregon General Rate Case - December 2025  
Jun 2025 - December 2024 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance				Adjusted Reserve Balance Dec 2024	CY 2024 YTD Balance	Incremental Reserve For Annualized Depreciation	CY 2024 Adjusted Reserve Year End Balance
		Aug 2024	Sep 2024	Oct 2024	Nov 2024				
<b>DEPRECIATION RESERVE</b>									
<b>Steam Production Plant:</b>									
Pre-merger Pacific	SG	(80,955,512)	(3,085,510)	(8,879,619)	(8,879,619)	(8,879,619)	(88,834,530)	(88,834,530)	(88,834,530)
Post-merger Utah	SG	(927,103,371)	(4,136,759)	(8,931,239)	(8,931,239)	(8,931,239)	(936,034,609)	(936,034,609)	(936,034,609)
Post-merger	SG	(3,749,018,940)	(22,804,417)	(3,771,823,256)	(3,771,823,256)	(3,771,823,256)	(3,804,542,213)	(3,804,542,213)	(3,804,542,213)
Renewable - Bundell	SG	(14,975,134)	(159,955)	(15,134,978)	(159,955)	(159,955)	(15,294,933)	(15,294,933)	(15,294,933)
Carbon	SG	(45,422)	(6,685)	(59,107)	(6,685)	(6,685)	(52,439)	(52,439)	(52,439)
Post-merger	SG	(5,271,946,378)	(31,083,814)	(6,533,030,232)	(31,083,814)	(31,083,814)	(6,564,914,046)	(6,564,914,046)	(6,564,914,046)
Total Steam Plant									
<b>Hydro Production Plant:</b>									
Pre-merger Pacific	SG	(150,055,834)	(297,241)	(150,888,389)	(297,241)	(150,888,389)	(151,285,630)	(151,285,630)	(151,285,630)
Pre-merger Utah	SG	(33,545,923)	(70,188)	(33,686,230)	(70,188)	(33,686,230)	(33,826,190)	(33,826,190)	(33,826,190)
Post-merger	SG-P	(216,119,542)	(1,332,678)	(217,420,234)	(1,332,678)	(217,420,234)	(218,752,912)	(218,752,912)	(218,752,912)
Post-merger	SG-U	(84,488,702)	(569,451)	(85,058,152)	(569,451)	(85,058,152)	(85,627,603)	(85,627,603)	(85,627,603)
Klamath - New Capital	SG-P	(223,684)	(23,546)	(247,229)	(23,546)	(247,229)	(270,775)	(270,775)	(270,775)
Total Hydro Plant									
<b>Other Production Plant:</b>									
Pre-merger Utah	SG	(620,457,470)	(3,685,276)	(624,142,846)	(3,685,276)	(627,828,122)	(631,513,398)	(631,513,398)	(631,513,398)
Post-merger Wind	SG-W	(45,036,534)	(11,622,895)	(56,659,219)	(11,622,895)	(68,282,114)	(79,905,009)	(79,905,009)	(79,905,009)
Oregon Solar	OR	(51,936)	(3,985)	(55,920)	(3,985)	(59,905)	(63,890)	(63,890)	(63,890)
Post-merger	SG	(54,212,257)	(2,909,925)	(57,122,182)	(2,909,925)	(60,032,107)	(62,942,032)	(62,942,032)	(62,942,032)
Total Other Plant									
<b>Transmission Plant:</b>									
Pre-merger Pacific	SG	(358,283,676)	(479,910)	(358,763,586)	(479,910)	(359,243,496)	(359,243,496)	(359,243,496)	(359,243,496)
Post-merger Utah	SG	(427,977,071)	(4,968,113)	(428,475,485)	(4,968,113)	(428,963,598)	(428,963,598)	(428,963,598)	(428,963,598)
Post-merger	SG	(1,546,668,663)	(9,360,213)	(1,556,028,176)	(9,360,213)	(1,565,388,389)	(1,574,748,602)	(1,574,748,602)	(1,574,748,602)
Total Transmission Plant									
<b>Distribution Plant:</b>									
California	CA	(161,543,530)	(676,953)	(162,220,483)	(676,953)	(162,897,436)	(163,574,389)	(163,574,389)	(163,574,389)
Oregon	OR	(1,182,434,634)	(2,220,793)	(1,184,655,427)	(2,220,793)	(1,186,876,220)	(1,189,097,013)	(1,189,097,013)	(1,189,097,013)
Washington	WA	(27,394,861)	(74,856)	(27,469,717)	(74,856)	(27,544,573)	(27,619,429)	(27,619,429)	(27,619,429)
Eastern Wyoming	WYP	(39,821,145)	(1,088,006)	(39,909,151)	(1,088,006)	(40,007,157)	(40,105,163)	(40,105,163)	(40,105,163)
Utah	UT	(1,218,927,106)	(5,578,719)	(1,224,505,285)	(5,578,719)	(1,230,084,004)	(1,235,662,723)	(1,235,662,723)	(1,235,662,723)
Idaho	ID	(167,007,712)	(429,860)	(167,437,572)	(429,860)	(167,867,432)	(168,297,292)	(168,297,292)	(168,297,292)
Western Wyoming	WYU	(71,621,339)	(291,557)	(71,912,896)	(291,557)	(72,204,453)	(72,496,010)	(72,496,010)	(72,496,010)
Total Distribution Plant									
<b>General Plant:</b>									
California	CA	(8,448,613)	(95,689)	(8,544,302)	(95,689)	(8,639,991)	(8,735,680)	(8,735,680)	(8,735,680)
Oregon	OR	(94,571,224)	(248,248)	(94,819,472)	(248,248)	(95,067,720)	(95,316,068)	(95,316,068)	(95,316,068)
Washington	WA	(27,394,861)	(74,856)	(27,469,717)	(74,856)	(27,544,573)	(27,619,429)	(27,619,429)	(27,619,429)
Eastern Wyoming	WYP	(35,445,180)	(294,893)	(35,640,073)	(294,893)	(35,934,966)	(36,230,059)	(36,230,059)	(36,230,059)
Utah	UT	(1,239,917,108)	(5,578,719)	(1,245,495,827)	(5,578,719)	(1,251,074,546)	(1,256,653,265)	(1,256,653,265)	(1,256,653,265)
Idaho	ID	(25,229,492)	(134,261)	(25,363,753)	(134,261)	(25,498,014)	(25,632,275)	(25,632,275)	(25,632,275)
Western Wyoming	WYU	(8,514,783)	(45,665)	(8,560,448)	(45,665)	(8,606,113)	(8,651,778)	(8,651,778)	(8,651,778)
Pre-merger Pacific	SG	(953,132)	8,628	(944,504)	8,628	(935,876)	(927,248)	(927,248)	(927,248)
Post-merger Utah	SG	(1,619,929)	(2,403)	(1,617,526)	(2,403)	(1,615,123)	(1,612,720)	(1,612,720)	(1,612,720)
Post-merger	SG	(153,819,839)	(756,014)	(154,575,853)	(756,014)	(155,331,867)	(156,087,881)	(156,087,881)	(156,087,881)
General Office	SO	(130,571,048)	(777,903)	(131,348,951)	(777,903)	(132,126,854)	(132,904,757)	(132,904,757)	(132,904,757)
General Office	SG	(159,770)	(742)	(160,512)	(742)	(161,254)	(162,006)	(162,006)	(162,006)
Customer Service	CN	(5,706,180)	(46,184)	(5,752,364)	(46,184)	(5,808,548)	(5,864,732)	(5,864,732)	(5,864,732)
Fuel Related	SE	(1,890,002)	(6,365)	(1,896,367)	(6,365)	(1,902,732)	(1,909,197)	(1,909,197)	(1,909,197)
Total General Plant									
<b>Mining Plant:</b>									
Cool Mine		-	-	-	-	-	-	-	-
Total Mining Plant									
<b>Total Depreciation Reserve</b>									
		(13,683,506,121)	(75,480,266)	(13,759,046,387)	(75,480,266)	(13,834,526,653)	(13,909,506,919)	(13,909,506,919)	(13,909,506,919)

PacificCorp  
Oregon General Rate Case - December 2025  
Jun 2023 - December 2024 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Aug 2024		Adjusted Reserve Balance Sep 2024		Adjusted Reserve Balance Oct 2024		Adjusted Reserve Balance Nov 2024		Adjusted Reserve Balance Dec 2024		CY 2024 YE Balance	Incremental Reserve For Annualized Depreciation	CY 2024 Adjusted Reserve Year End Balance
		Adjusted Reserve Balance	Adjustments	Adjusted Reserve Balance	Adjustments	Adjusted Reserve Balance	Adjustments	Adjusted Reserve Balance	Adjustments	Adjusted Reserve Balance	Adjustments			
<b>AMORTIZATION RESERVE</b>														
<b>Intangible Plant:</b>														
California	CA	135	10	145	10	155	10	164	10	174	10	174	-	174
California Service	CA	(202,207,191)	(1,164,320)	(203,461,723)	(1,163,357)	(204,625,480)	(1,162,081)	(205,789,461)	(1,162,208)	(206,950,657)	(1,162,208)	(208,194,866)	56,831	(208,194,866)
Idaho	ID	698	29	727	29	756	29	785	29	814	29	843	-	843
Idaho Service	ID	(698,597)	(698,597)	(698,598)	(698,598)	(698,599)	(698,599)	(698,600)	(698,601)	(698,602)	(698,603)	(698,604)	(698,605)	(698,606)
Pre-merger Utah	SG	(407,317)	1,082	(406,235)	1,087	(405,153)	1,091	(404,070)	1,094	(402,987)	1,096	(401,904)	322	(402,639)
Oregon	OR	(157,285)	(3,846)	(157,818)	(5,32)	(158,350)	(6,795)	(158,882)	(8,270)	(159,414)	(9,745)	(160,000)	6	(159,409)
Fuel Related	SE	(3,846)	151	(3,695)	156	(3,544)	160	(3,393)	164	(3,242)	168	(3,091)	283	(2,923)
Hydro Releasing	SG	(114,984,412)	(440,828)	(115,425,240)	(440,709)	(115,866,068)	(440,589)	(116,306,935)	(440,469)	(116,747,803)	(440,349)	(117,188,670)	8,650	(116,738,353)
Hydro Releasing	SG-P	(48,880,831)	(218,747)	(49,109,579)	(218,737)	(49,338,316)	(218,727)	(49,567,043)	(218,717)	(49,795,769)	(218,707)	(50,024,506)	2,887	(49,765,034)
Pre-merger SG	SG-U	(6,365,252)	(11,389)	(6,376,641)	(11,389)	(6,388,030)	(11,389)	(6,400,419)	(11,389)	(6,412,808)	(11,389)	(6,425,197)	2,887	(6,410,890)
Pre-merger Pacific	SG	(397,447,895)	(3,073,453)	(400,521,348)	(3,062,061)	(403,594,801)	(3,050,669)	(406,668,254)	(3,039,277)	(411,741,707)	(3,027,885)	(421,900,161)	(9,886,044)	(421,900,161)
Utah	UT	(318,971)	(7,831)	(326,802)	(7,830)	(334,632)	(7,830)	(342,462)	(7,830)	(350,291)	(7,830)	(358,121)	23	(350,291)
Washington	WA	(504)	(10)	(514)	(10)	(524)	(10)	(534)	(10)	(544)	(10)	(554)	201	(545)
Eastern Wyoming	WY	(349,955)	(3,015)	(352,970)	(3,012)	(355,985)	(3,010)	(358,999)	(3,007)	(361,999)	(3,004)	(364,999)	-	(361,798)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		(772,425,952)	(4,920,953)	(777,346,767)	(5,406,786)	(782,267,553)	(5,892,521)	(787,188,368)	(6,378,310)	(792,109,179)	(6,867,063)	(797,029,242)	(9,827,105)	(803,422,114)
<b>Hydro Production Plant:</b>														
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	(4,130,939)	(26,156)	(4,157,096)	(26,156)	(4,183,252)	(26,156)	(4,209,409)	(26,156)	(4,235,565)	(26,156)	(4,261,721)	-	(4,235,565)
Total Hydro Plant	SG-U	(4,130,939)	(26,156)	(4,157,096)	(26,156)	(4,183,252)	(26,156)	(4,209,409)	(26,156)	(4,235,565)	(26,156)	(4,261,721)	-	(4,235,565)
<b>Other Production Plant:</b>														
Oregon	OR	(174,562)	(5,887)	(180,449)	(5,887)	(186,336)	(5,887)	(192,223)	(5,887)	(198,109)	(5,887)	(203,996)	-	(198,109)
Total Other Plant		(174,562)	(5,887)	(180,449)	(5,887)	(186,336)	(5,887)	(192,223)	(5,887)	(198,109)	(5,887)	(203,996)	-	(198,109)
<b>General Plant:</b>														
California	CA	(506,173)	(22)	(506,195)	(22)	(506,218)	(22)	(506,240)	(22)	(506,263)	(22)	(506,285)	-	(506,283)
General Office	CN	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)
Oregon	ID	(5,227,125)	(11,632)	(5,238,757)	(11,632)	(5,250,389)	(11,632)	(5,262,020)	(11,632)	(5,273,651)	(11,632)	(5,285,283)	-	(5,273,651)
General Office	OR	(1,491,090)	(3,447)	(1,494,537)	(3,447)	(1,497,984)	(3,447)	(1,501,431)	(3,447)	(1,504,878)	(3,447)	(1,508,325)	-	(1,504,848)
Utah	SG	(2,174,846)	(8,988)	(2,183,835)	(8,988)	(2,192,824)	(8,988)	(2,201,812)	(8,988)	(2,210,800)	(8,988)	(2,219,788)	-	(2,210,800)
Washington	WA	(4,844,529)	(14,430)	(4,858,959)	(14,430)	(4,873,389)	(14,430)	(4,887,820)	(14,430)	(4,902,250)	(14,430)	(4,916,680)	-	(4,902,250)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		(14,510,631)	(38,520)	(14,649,151)	(38,520)	(14,787,670)	(38,520)	(14,926,190)	(38,520)	(15,064,710)	(38,520)	(15,203,230)	-	(14,764,710)
<b>Total Amortization Reserve</b>														
		(791,341,995)	(4,991,468)	(796,333,463)	(5,477,549)	(801,324,911)	(5,962,041)	(806,316,367)	(6,447,561)	(811,302,818)	(6,937,081)	(816,289,788)	(9,827,105)	(822,620,498)
<b>Total Depreciation &amp; Amortization Reserve</b>														
		(13,854,950,116)	(78,451,734)	(13,933,301,850)	(79,216,681)	(14,012,618,533)	(80,037,210)	(14,092,955,741)	(80,899,761)	(14,173,296,953)	(81,772,313)	(14,254,569,266)	(67,785,209)	(14,244,549,803)

Ref. 6.2

PacifiCorp  
Oregon General Rate Case - December 2025  
Depreciation & Amortization Reserves  
Coal Depreciable Life Update from UE-399

PROPOSED END OF DEPRECIABLE LIFE	AS OF DEC 31, 2022			ACCEL. DEPR. RATES ANNUAL AMOUNT	COMPOSITE REMAINING LIFE	EXISTING RATES		CHANGE
	ORIGINAL COST	ACCUM. RESERVES	FUTURE ACCURALS			CURRENT RATE <sup>1</sup>	ACCRUAL	
COLSTRIP GENERATING STATION	245,683,766	190,060,942	71,638,975	25,796,827	2.8	5.71	13,996,713	11,800,114
CRAIG UNIT 2	108,124,258	77,817,819	32,395,594	5,692,211	5.7	7.98	8,660,238	(2,968,027)
CRAIG COMMON	52,548,072	45,115,710	8,291,679	1,449,040	5.7	5.69	2,975,274	(1,526,234)
HAYDEN UNIT 1	55,376,031	50,125,428	5,804,363	969,756	6.0	11.67	6,455,275	(5,485,519)
HAYDEN UNIT 2	32,275,692	29,254,112	3,344,337	668,232	5.0	11.85	3,833,821	(3,165,589)
HAYDEN COMMON	28,208,413	26,025,830	2,316,267	385,285	6.0	7.63	2,149,014	(1,763,729)
	522,216,232	418,399,841	123,791,214	34,961,351			38,070,335	(3,108,984)

Ref. 6.2.1

Note 1 - Current rates are per approved 2018 Depreciation Study.

Depreciation Reserve Impact	Per Month	Balance
January-23	259,082	259,082
February-23	259,082	518,164
March-23	259,082	777,246
April-23	259,082	1,036,328
May-23	259,082	1,295,410
June-23	259,082	1,554,492
July-23	259,082	1,813,574
August-23	259,082	2,072,656
September-23	259,082	2,331,738
October-23	259,082	2,590,820
November-23	259,082	2,849,902
December-23	259,082	3,108,984
January-24	259,082	3,368,066
February-24	259,082	3,627,148
March-24	259,082	3,886,230
April-24	259,082	4,145,312
May-24	259,082	4,404,395
June-24	259,082	4,663,477
July-24	259,082	4,922,559
August-24	259,082	5,181,641
September-24	259,082	5,440,723
October-24	259,082	5,699,805
November-24	259,082	5,958,887
December-24	259,082	6,217,969

Ref. 6.2.1

**PacifiCorp  
Oregon General Rate Case - December 2025  
Oregon Coal-Fired Steam Plant Depreciation**

**Depreciation Reserve Adjustment**

	<u>Total Company</u>	<u>Factor</u>
<b>Adjustment to June 2023 Reserve:</b>		
Steam Plant Accumulated Depreciation	<b>(1,106,576,512)</b>	<b>SG</b>

**Depreciation Reserve Adjustment By Plant**

<u>Plant</u>	<u>Factor</u>	<u>Adjustment to Expense (Yr Ended Jun 2023)</u>
NAUGHTON	SG	(68,887,120)
HUNTINGTON	SG	(123,005,957)
HUNTER	SG	(251,911,355)
CRAIG	SG	(12,881,661)
HAYDEN	SG	(34,018,248)
COLSTRIP	SG	(3,639,231)
DAVE JOHNSTON	SG	(104,755,799)
JIM BRIDGER	SG	(403,524,362)
WYODAK	SG	(103,952,780)
		<b><u>(1,106,576,512)</u></b>

This is the increase in the depreciation reserve June 2023 starting balance in adjustment 6.2. This reflects the increase from January 2008 to June 2023 to reflect the different depreciation rates Oregon is using for the coal-fired generating plants. This was approved in the Depreciation Study, in Docket UM-1329 Order 08-427, with rates effective January 1, 2008.

**PacifiCorp  
Oregon General Rate Case - 2025  
Hydro Decommissioning  
Spending, Accruals, and Balances - East Side, West Side, and Total Resources**

	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
July-22	2,417	60,700	(6,148,439)
August-22	15,895	60,700	(6,071,845)
September-22	1,693	60,700	(6,009,452)
October-22	617	60,700	(5,948,135)
November-22	198,521	60,700	(5,688,915)
December-22	720,470	60,700	(4,907,745)
January-23	(5,097)	60,700	(4,852,143)
February-23	45,156	60,700	(4,746,287)
March-23	786	60,700	(4,684,801)
April-23	1,519	60,700	(4,622,582)
May-23	-	60,700	(4,561,883)
June-23	-	60,700	(4,501,183)

	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
July-22	-	(23,356)	(593,106)
August-22	-	(23,356)	(616,462)
September-22	-	(23,356)	(639,818)
October-22	-	(23,356)	(663,174)
November-22	-	(23,356)	(686,529)
December-22	-	(23,356)	(709,885)
January-23	-	(23,356)	(733,241)
February-23	-	(23,356)	(756,597)
March-23	-	(23,356)	(779,953)
April-23	-	(23,356)	(803,309)
May-23	-	(23,356)	(826,665)
June-23	-	(23,356)	(850,021)

	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
July-22	2,417	37,344	(6,741,545)
August-22	15,895	37,344	(6,688,306)
September-22	1,693	37,344	(6,649,269)
October-22	617	37,344	(6,611,309)
November-22	198,521	37,344	(6,375,444)
December-22	720,470	37,344	(5,617,630)
January-23	(5,097)	37,344	(5,585,384)
February-23	45,156	37,344	(5,502,884)
March-23	786	37,344	(5,464,754)
April-23	1,519	37,344	(5,425,892)
May-23	-	37,344	(5,388,548)
June-23	-	37,344	(5,351,204)

	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
December-23	-	-	(4,135,803)
January-24	-	60,700	(4,075,103)
February-24	-	60,700	(4,014,403)
March-24	-	60,700	(3,953,704)
April-24	-	60,700	(3,893,004)
May-24	-	60,700	(3,832,304)
June-24	-	60,700	(3,771,604)
July-24	-	60,700	(3,710,905)
August-24	-	60,700	(3,650,205)
September-24	-	60,700	(3,589,505)
October-24	-	60,700	(3,528,806)
November-24	-	60,700	(3,468,106)
December-24	-	60,700	(3,407,406)

	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
December-23	-	-	(990,157)
January-24	-	(23,356)	(1,013,513)
February-24	-	(23,356)	(1,036,869)
March-24	-	(23,356)	(1,060,225)
April-24	-	(23,356)	(1,083,581)
May-24	-	(23,356)	(1,106,937)
June-24	-	(23,356)	(1,130,293)
July-24	-	(23,356)	(1,153,649)
August-24	-	(23,356)	(1,177,005)
September-24	-	(23,356)	(1,200,361)
October-24	-	(23,356)	(1,223,717)
November-24	-	(23,356)	(1,247,073)
December-24	-	(23,356)	(1,270,428)

	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
December-23	-	-	(5,125,960)
January-24	-	37,344	(5,088,616)
February-24	-	37,344	(5,051,272)
March-24	-	37,344	(5,013,928)
April-24	-	37,344	(4,976,585)
May-24	-	37,344	(4,939,241)
June-24	-	37,344	(4,901,897)
July-24	-	37,344	(4,864,553)
August-24	-	37,344	(4,827,210)
September-24	-	37,344	(4,789,866)
October-24	-	37,344	(4,752,522)
November-24	-	37,344	(4,715,178)
December-24	-	37,344	(4,677,835)

**PacifiCorp  
 Oregon General Rate Case - December 2025  
 Repowering Buy Downs Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Repowered Buy-Down	407	1	(6,748,553)	OR	Situs	(6,748,553)	6.3.1
<b>Adjustment to Reserves:</b>							
RAC buy-down reserves adj.	108OP	1	(179,821,190)	OR	Situs	(179,821,190)	6.3.2
Pro or a RA - o n re a ort	108OP	3	6,748,553	OR	Situs	6,748,553	6.3.2

**Description of Adjustment:**

This adjustment corrects the allocation of expenses recorded as a result of the buy-down in the base period for the repowered wind facilities, as well as brings into rate base the accumulated reserves adjustment for wind facilities buy-downs for all repowered projects. Also reflected in this adjustment is the on-going amortization of this buy-down reserve balance to appropriately reflect these balances at Test Year levels. As the underlying wind assets depreciates, these buy-down reserves also need to be amortized in the opposite direction to offset Oregon's share of depreciation expense recorded for the repowered projects.



PacifiCorp  
Oregon General Rate Case - December 2025  
Repowering Buy Downs Adjustment

Year	Account	Actual FERC Account	Revised FERC Account	Text	Booked Alloc.	Correct Alloc.	Amount
2022	565243	4034000	4070000	Depr Adj - Dunlap OR Wind Buydown	NUTIL	OR	(896,328)
2022	565243	4034000	4070000	Depr Adj - Foote Creek OR Wind Buydown	NUTIL	OR	(88,212)
2022	565243	4034000	4070000	Depr Adj - Glenrock 1 OR Wind Buydown	NUTIL	OR	(679,667)
2022	565243	4034000	4070000	Depr Adj - Glenrock 3 OR Wind Buydown	NUTIL	OR	(245,997)
2022	565243	4034000	4070000	Depr Adj - Goodnoe Hills OR Wind Buydown	NUTIL	OR	(795,704)
2022	565243	4034000	4070000	Depr Adj - High Plains OR Wind Buydown	NUTIL	OR	(888,503)
2022	565243	4034000	4070000	Depr Adj - Leaning Juniper OR Wind Buydown	NUTIL	OR	(581,162)
2022	565243	4034000	4070000	Depr Adj - Marengo 1 OR Wind Buydown	NUTIL	OR	(901,133)
2022	565243	4034000	4070000	Depr Adj - Marengo 2 OR Wind Buydown	NUTIL	OR	(477,864)
2022	565243	4034000	4070000	Depr Adj - McFadden Ridge OR Wind Buydown	NUTIL	OR	(226,774)
2022	565243	4034000	4070000	Depr Adj - Seven Mile Hill 1 OR Wind Buydown	NUTIL	OR	(800,555)
2022	565243	4034000	4070000	Depr Adj - Seven Mile Hill 2 OR Wind Buydown	NUTIL	OR	(166,655)

(6,748,553) Ref 6.3

**PacifiCorp  
Oregon General Rate Case - December 2025  
Repowering Buy-Downs Adjustment**

**Base Period Amortization**

	<b>Beginning Balance</b>	<b>Amortization Expense</b>	<b>Ending Balance</b>
<b>Base Period Amortization</b>			
January-22	(189,944,020)	(562,379)	(189,381,641)
February-22	(189,381,641)	(562,379)	(188,819,261)
March-22	(188,819,261)	(562,379)	(188,256,882)
April-22	(188,256,882)	(562,379)	(187,694,502)
May-22	(187,694,502)	(562,379)	(187,132,123)
June-22	(187,132,123)	(562,379)	(186,569,744)
July-22	(186,569,744)	(562,379)	(186,007,364)
August-22	(186,007,364)	(562,379)	(185,444,985)
September-22	(185,444,985)	(562,379)	(184,882,605)
October-22	(184,882,605)	(562,379)	(184,320,226)
November-22	(184,320,226)	(562,379)	(183,757,846)
December-22	(183,757,846)	(562,379)	(183,195,467)
January-23	(183,195,467)	(562,379)	(182,633,088)
February-23	(182,633,088)	(562,379)	(182,070,708)
March-23	(182,070,708)	(562,379)	(181,508,329)
April-23	(181,508,329)	(562,379)	(180,945,949)
May-23	(180,945,949)	(562,379)	(180,383,570)
June-23	(180,383,570)	(562,379)	(179,821,190) Ref 6.3
		<b>(6,748,553) Ref 6.3</b>	

**Proforma Amortization**

December-23	(177,009,293)	(562,379)	(176,446,914)
January-24	(176,446,914)	(562,379)	(175,884,534)
February-24	(175,884,534)	(562,379)	(175,322,155)
March-24	(175,322,155)	(562,379)	(174,759,776)
April-24	(174,759,776)	(562,379)	(174,197,396)
May-24	(174,197,396)	(562,379)	(173,635,017)
June-24	(173,635,017)	(562,379)	(173,072,637)
July-24	(173,072,637)	(562,379)	(172,510,258)
August-24	(172,510,258)	(562,379)	(171,947,878)
September-24	(171,947,878)	(562,379)	(171,385,499)
October-24	(171,385,499)	(562,379)	(170,823,120)
November-24	(170,823,120)	(562,379)	(170,260,740)
December-24	(170,260,740)	(562,379)	(169,698,361)
		<b>(6,748,553) Ref 6.3</b>	<b>(173,072,637) Ref 6.3</b>

Base Period Amortization Expense	(6,748,553)	Above
Pro Forma Amortization Expense	<u>(6,748,553)</u>	Above
<b>Adjustment to Expense</b>	<b>-</b>	

Base Period Accum. Amort.	(179,821,190)	Above
Pro Forma Accum. Amort.	<u>(173,072,637)</u>	Above
<b>Adjustment to Accum.</b>	<b>6,748,553 Ref 6.3</b>	

**PacifiCorp  
Oregon General Rate Case - December 2025  
Confidential Bridger Coal Reclamation Costs**

PAGE 6.4\_REDACTED

Note: Please see Confidential Exhibit PAC/1707\_CONF for redacted information.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Bridger Reclamation Costs	501	3	[REDACTED]	SE	26.339%	[REDACTED]	6.4.1_REDACTED
<b>Adjustment to Rate Base:</b>							
Bridger Reclamation Costs	254	3	(8,088,788)	OR	Situs	(8,088,788)	6.4.1_REDACTED
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMAT	3	[REDACTED]	SE	26.339%	[REDACTED]	6.4.1_REDACTED
Deferred Income Tax Expense	41110	3	[REDACTED]	SE	26.339%	[REDACTED]	6.4.1_REDACTED
Accumulated Def Inc Tax Balance	190	3	1,988,755	OR	Situs	1,988,755	6.4.1_REDACTED

**Description of Adjustment:**

This adjustment adds into test period results Bridger Mine final reclamation costs and incremental depreciation expense as approved in the Company's 2021 general rate case (UE 374), Order No. 20-473. Consistent with the approved adjustment from UE 374 and UE 399, an annual level of expense is reflected in this adjustment, while the regulatory liability balance is included on a 13-month-average basis for the year ending December 2025.

**PacifiCorp  
Oregon General Rate Case - December 2025  
Confidential Bridger Coal Reclamation Costs**

Note: Please see Confidential Exhibit PAC/1707\_CONF for redacted information.

Annual Incremental Contribution for Reclamation [REDACTED]  
 Incremental Depreciation Expense Prior to Reclamation [REDACTED]  
 Years from 2021 to 2025 5  
 Annual Incremental Depreciation Expense [REDACTED]  
 Currently Approved Annual Amount [REDACTED] Ref 6.4\_REDACTED

	TOTAL COMPANY				
	501 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Jun-23	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Jul-23	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Aug-23	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Sep-23	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Oct-23	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Nov-23	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Dec-23	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Jan-24	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Feb-24	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Mar-24	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Apr-24	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
May-24	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Jun-24	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Jul-24	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Aug-24	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Sep-24	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Oct-24	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Nov-24	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Dec-24	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Jan-25	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Feb-25	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Mar-25	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Apr-25	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
May-25	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Jun-25	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Jul-25	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Aug-25	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Sep-25	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Oct-25	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Nov-25	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Dec-25	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>Annual Total</b>	Ref 6.4_REDACTED	Ref 6.4_REDACTED	Ref 6.4_REDACTED		
			13 Mo. Avg. - Total Company	[REDACTED]	[REDACTED]
			13 Mo. Avg. - Oregon Allocated	[REDACTED]	[REDACTED]
			EOP June 2023 Balance	[REDACTED]	[REDACTED]
			Adjustment	(8,088,788)	1,988,755
				Ref 6.4_REDACTED	Ref 6.4_REDACTED

\*Oregon 2025 SE Factor 26.339%

## Tab 7 - Taxes

**PacifiCorp**  
**Oregon General Rate Case – December 2025**  
**Tax Adjustment Index**

The following adjustments were used to arrive at the normalized levels of tax expenses. The Company's 12 months ended June 2023 accrued tax data provided the basis for known and measurable adjustments to the test period.

- 7.1 Interest True-Up
- 7.2 Property Tax Expense
- 7.3 Production Tax Credit
- 7.4 PowerTax ADIT Balance
- 7.5 Pro Forma Tax Balances
- 7.6 Wyoming Wind Generation Tax
- 7.7 TCJA EDIT Adjustment
- 7.8 Oregon Corporate Activity Tax & Metro BIT
- 7.9 AFUDC Equity

The tax impacts of the following adjustments are included within the adjustment itself:

- Insurance Expense, 4.5
- Bridger Coal Reclamation Costs, page 6.4
- Trapper Mine Rate Base, page 8.2
- Jim Bridger Mine Rate Base, page 8.3
- Regulatory Assets & Liabilities Amortization, page 8.6
- Pension and Other Post-retirement Plan Balances Removal, page 8.8
- Remove Rolling Hills, page 8.9
- Deer Creek Mine Adjustment, page 8.10
- Emissions Control Investment Adjustment, page 8.11
- Transmission Project Adjustment, page 8.12
- Cholla Unit 4 Retirement, page 8.13
- Carbon Plant Closure, page 8.15
- Removal of Wildfire Mitigation Capital Rate Base, page 8.16.1
- Wildfire Restoration Costs Deferral Amortization, page 8.18
- Aeolus Substation Settlement, page 8.19
- Klamath Regulatory Asset, page 8.20

The tax impacts of the following adjustment are largely included within adjustment 7.4 and 7.5, though some impacts are included in the adjustment listed below:

- Pro Forma Plant Additions 8.4
- Confidential New Wind Generation Capital Additions 8.17

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Tab 7 Adjustment Summary**

	7.2	7.3	7.4	7.5	7.6	7.7
	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance	Pro Forma Tax Balances	Wyoming Wind Generation Tax	TCJA EDIT Adjustment
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer SerWice & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 AdministratiWe & General	-	-	-	-	-	-
19						
20 Total O&M Expenses	-	-	-	-	-	-
21						
22 Depreciation	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-
24 Taxes Other Than Income	19,252,152	12,584,453	-	-	512,698	-
25 Income Taxes - Federal	(28,534,545)	(2,524,229)	(12,405,644)	(5,273,602)	(102,839)	(116,830)
26 Income Taxes - State	(6,548,315)	(571,668)	436	(1,194,325)	(3,437,681)	(26,459)
27 Income Taxes - Def Net	18,161,605	-	-	(1,466,027)	18,778,459	849,173
28 InWestment Tax Credit Adj.	-	-	-	-	-	-
29 Misc ReWenue & Expense	-	-	-	-	-	-
30						
31 Total Operating Expenses:	2,330,897	9,488,557	(12,405,208)	(7,933,954)	386,570	705,885
32						
33 Operating ReW For Return:	(2,330,897)	(9,488,557)	12,405,208	7,933,954	(386,570)	(705,885)
34						
35 Rate Base:						
36 Electric Plant In SerWice	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-
44 Working Capital	(473,620)	283,877	(371,137)	(193,506)	(557,031)	(4,287)
45 Weatherization Loans	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	(473,620)	283,877	(371,137)	(193,506)	(557,031)	(4,287)
49						
50 Rate Base Deductions:						
51 Accum ProW For Deprec	-	-	-	-	-	-
52 Accum ProW For Amort	-	-	-	-	-	-
53 Accum Def Income Tax	(34,395,710)	-	-	(24,770,649)	(2,425,074)	(7,199,987)
54 Unamortized ITC	4,716	-	-	-	4,716	-
55 Customer AdW For Const	-	-	-	-	-	-
56 Customer SerWice Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	29,710,341	-	-	-	-	29,710,341
58						
59 Total Rate Base Deductions	(4,680,653)	-	-	(24,770,649)	(2,420,358)	22,510,354
60						
61 Total Rate Base:	(5,154,273)	283,877	(371,137)	(24,964,155)	(2,977,389)	22,506,067
62						
63 Return on Rate Base	-0.047%	-0.233%	0.305%	0.245%	0.002%	-0.063%
64						
65 Return on Equity	-0.094%	-0.467%	0.610%	0.491%	0.004%	-0.126%
66						
67 TAX CALCULATION:						
68 Operating ReWenue	(19,252,152)	(12,584,453)	-	-	(512,698)	-
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	(38,533,764)	-	-	-	-	-
71 Interest	(133,469)	7,351	(9,611)	(646,442)	(77,099)	582,791
72 Schedule "M" Additions	40,628,028	-	-	36,353,545	4,274,483	-
73 Schedule "M" Deductions	143,378,120	-	-	63,306,702	80,071,417	-
74 Income Before Tax	(83,335,010)	(12,591,804)	9,611	(26,306,715)	(75,719,836)	(582,791)
75						
76 State Income Taxes	(6,548,315)	(571,668)	436	(1,194,325)	(3,437,681)	(26,459)
77 Taxable Income	(76,786,695)	(12,020,136)	9,174	(25,112,390)	(72,282,155)	(556,332)
78						
79 Federal Income Taxes + Other	(28,534,545)	(2,524,229)	(12,405,644)	(5,273,602)	(102,839)	(116,830)
APPROXIMATE PRICE CHANGE	2,653,261	13,061,382	(17,076,271)	(13,549,872)	(97,091)	3,361,835

**PacifiCorp**  
**Oregon General Rate Case - December 2021**  
**Tab 7 Adjustment Summary**

	7.8 Oregon Corporate Activity Tax & Metro BIT	7.9 AFUDC Equity
1 Operating ReVenues:		
2 General Business ReVenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating ReVenues	-	-
6 Total Operating ReVenues	-	-
7		
8 Operating Expenses:		
9 Steam Production	-	-
10 Nuclear Production	-	-
11 Hydro Production	-	-
12 Other Power Supply	-	-
13 Transmission	-	-
14 Distribution	-	-
15 Customer Accounting	-	-
16 Customer SerWice & Info	-	-
17 Sales	-	-
18 AdministratiWe & General	-	-
19		
20 Total O&M Expenses	-	-
21		
22 Depreciation	-	-
23 Amortization	-	-
24 Taxes Other Than Income	6,155,000	-
25 Income Taxes - Federal	(653,620)	7,723,238
26 Income Taxes - State	(3,044,429)	1,749,100
27 Income Taxes - Def Net	-	-
28 InWestment Tax Credit Adj.	-	-
29 Misc ReWenue & Expense	-	-
30		
31 Total Operating Expenses:	2,456,951	9,472,338
32		
33 Operating ReW For Return:	(2,456,951)	(9,472,338)
34		
35 Rate Base:		
36 Electric Plant In SerWice	-	-
37 Plant Held for Future Use	-	-
38 Misc Deferred Debits	-	-
39 Elec Plant Acq Adj	-	-
40 Nuclear Fuel	-	-
41 Prepayments	-	-
42 Fuel Stock	-	-
43 Material & Supplies	-	-
44 Working Capital	73,507	283,392
45 Weatherization Loans	-	-
46 Misc Rate Base	-	-
47		
48 Total Electric Plant:	73,507	283,392
49		
50 Rate Base Deductions:		
51 Accum ProW For Deprec	-	-
52 Accum ProW For Amort	-	-
53 Accum Def Income Tax	-	-
54 Unamortized ITC	-	-
55 Customer AdW For Const	-	-
56 Customer SerWice Deposits	-	-
57 Misc Rate Base Deductions	-	-
58		
59 Total Rate Base Deductions	-	-
60		
61 Total Rate Base:	73,507	283,392
62		
63 Return on Rate Base	-0.061%	-0.233%
64		
65 Return on Equity	-0.121%	-0.467%
66		
67 TAX CALCULATION:		
68 Operating ReWenue	(6,155,000)	-
69 Other Deductions	-	-
70 Interest (AFUDC)	-	(38,533,764)
71 Interest	1,903	7,338
72 Schedule "M" Additions	-	-
73 Schedule "M" Deductions	-	-
74 Income Before Tax	(6,156,903)	38,526,426
75		
76 State Income Taxes	(3,044,429)	1,749,100
77 Taxable Income	(3,112,474)	36,777,326
78		
79 Federal Income Taxes + Other	(653,620)	7,723,238
APPROXIMATE PRICE CHANGE	3,382,092	13,039,057



**PacifiCorp  
Oregon General Rate Case - December 2025  
Interest True-Up**

PAGE 7.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Interest	427	3	12,844,562	OR	Situs	12,844,562	Below
<b>Adjustment Detail:</b>			<b>Total Company</b>				
Interest June 2023 - Unadjusted			449,151,688			124,420,851	2.15
Interest December 2025 - Normalized Adjustment:			<u>512,559,451</u>			<u>137,265,413</u>	Below
			63,407,763			12,844,562	
Normalized Rate Base			20,588,965,700			5,300,883,073	2.2
Other & Non-Regulated			(795,066,735)			-	
Adjusted Rate Base			<u>19,793,898,966</u>			<u>5,300,883,073</u>	2.2
Weighted Cost of Debt			<u>2.589%</u>			<u>2.589%</u>	2.1
Normalized Interest			512,559,451			137,265,413	2.15

**Description of Adjustment:**

This adjustment synchronizes interest expense with the jurisdictional allocated rate base. This is calculated by multiplying net rate base by the Company's weighted cost of debt. A separate column is not shown for adjustment 7.1 on page 7.0.2 as the interest true up component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

**PacifiCorp  
 Oregon General Rate Case - December 2025  
 Property Tax Expense**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes Other Than Income	408	3	45,886,015	GPS	27.425%	12,584,453	7.2.1

**Description of Adjustment:**

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

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Property Tax Expense**

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	<b>FERC Account</b>	<b>G/L Account</b>	<b>Co. Code</b>	<b>Total</b>	<b>Ref</b>
Property Tax Expense - 12 Months Ended June 2023	408.15	579000	1000	133,792,985	
Estimated Property Tax Expense - December 2025				179,679,000	
<b>Incremental Adjustment to Property Tax Expense</b>				<b><u>45,886,015</u></b>	<b>Ref. 7.2</b>

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Production Tax Credit**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
FED Renewable Energy Tax Credit	40910	1	196,377,610	SG	26.884%	52,794,465	7.3.1
FED Renewable Energy Tax Credit	40910	3	(242,529,591)	SG	26.884%	(65,202,036)	7.3.1

**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 adjustment removes the base period Renewable Energy Tax credits and adds in the pro forma period Renewable Energy Tax credits which are reflected in the Company's Transition Adjustment Mechanism filings annually.

As described in the testimony of Ms. Sherona L. Cheung, this adjustment is included in the calculation of overall revenue requirement for computational purposes only; the Company is not requesting recovery of NPC and PTCs as part of the general rate case. NPC and PTCs are reflected in the Company's Transition Adjustment Mechanism filings annually.

PacifiCorp  
Oregon General Rate Case - December 2025  
Production Tax Credit

Pro Forma Period - December 2025								
Description	Total Available KWh	In-Service Date	Total PTC Eligible KWh	Factor (inflated tax per unit)	Federal Income Tax Credit	Bonus Credit if applicable	Federal Income Tax Credit, with Bonus Credit	
<b>Wind/Geothermal</b>								
Glenrock [a]	265,613,199	<b>9/24/2019</b>	244,364,143	0.030	7,330,924		7,330,924	
Glenrock III [a]	98,797,623	<b>11/24/2019</b>	81,014,051	0.030	2,430,422		2,430,422	
Goodnoe	274,691,486	<b>12/20/2019</b>	274,691,486	0.030	8,240,745		8,240,745	
High Plains	287,973,637	<b>12/19/2019</b>	287,973,637	0.030	8,639,209		8,639,209	
Leaning Juniper	288,409,597	<b>9/13/2019</b>	288,409,597	0.030	8,652,288		8,652,288	
Marengo	466,633,801	<b>1/27/2020</b>	466,633,801	0.030	13,999,014		13,999,014	
Marengo II	224,277,607	<b>2/25/2020</b>	224,277,607	0.030	6,728,328		6,728,328	
McFadden Ridge	88,286,029	<b>11/17/2019</b>	88,286,029	0.030	2,648,581		2,648,581	
Rolling Hills [c]	-	<b>10/17/2019</b>	-	0.030	-		-	
Seven Mile	361,745,049	<b>9/9/2019</b>	361,745,049	0.030	10,852,351		10,852,351	
Seven Mile II	77,267,397	<b>9/9/2019</b>	77,267,397	0.030	2,318,022		2,318,022	
Dunlap I	403,257,162	<b>9/7/2020</b>	403,257,162	0.030	12,097,715		12,097,715	
Foote Creek I	154,521,376	<b>3/24/2021</b>	154,521,376	0.030	4,635,641		4,635,641	
Pryor Mountain [b]	812,831,508	<b>VARIOUS</b>	812,831,508	0.030	24,384,945		24,384,945	
Cedar Springs II	602,307,625	<b>12/4/2020</b>	602,307,625	0.030	18,069,229		18,069,229	
Ekola Flats [b]	709,883,219	<b>VARIOUS</b>	709,883,219	0.030	21,296,497		21,296,497	
TB Flats [b]	1,407,343,904	<b>VARIOUS</b>	1,407,343,904	0.030	42,220,317		42,220,317	
Foote Creek II	7,068,355	<b>11/21/2023</b>	7,068,355	0.030	212,051	110%	233,256	
Foote Creek III	97,310,244	<b>11/21/2023</b>	97,310,244	0.030	2,919,307	110%	3,211,238	
Foote Creek IV	65,996,549	<b>11/21/2023</b>	65,996,549	0.030	1,979,896	110%	2,177,886	
Rock Creek I	619,264,203	12/31/2024	619,264,203	0.030	18,577,926	110%	20,435,719	
Rock Creek II	470,583,953	9/30/2025	470,583,953	0.030	14,117,519	110%	15,529,271	
Rock River I	193,878,595	12/1/2024	193,878,595	0.030	5,816,358	110%	6,397,994	
Total KWh Production	7,977,942,118		7,938,909,490		238,167,285		242,529,591	
Total Federal Production Tax Credit							242,529,591	<b>Ref. 7.3</b>

June 2023 Results of Operations PTC 196,377,610 **Ref. 7.3**

Pro forma Adjustment 46,151,981

Repowering In Service dates in **bold** reflect actual in-service dates.

[a] Total available Kwh is reflected net of the generation that is not considered PTC eligible because the facility was not fully repowered. For Glenrock and Glenrock III, approximately 8.3% and 17%, respectively of the total generation is not PTC eligible.

[b] Pryor Mountain, Ekola Flats, and TB Flats were placed in service using circuits which results in multiple placed in service date

[c] Oregon does not include Rolling Hills in rate base, therefore, there are no credits for Rolling Hills

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**PowerTax ADIT Balance**

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Tax:</b>							
ADIT - California	282	3	(24,068,668)	CA	Situs	-	7.4.1
ADIT - Idaho	282	3	(31,341,583)	ID	Situs	-	7.4.1
ADIT - Oregon	282	3	(80,807,614)	OR	Situs	(80,807,614)	7.4.1
ADIT - Other	282	3	810,675	OTHER	0.000%	-	7.4.1
ADIT - Utah	282	3	(309,633,021)	UT	Situs	-	7.4.1
ADIT - Washington	282	3	(26,302,832)	WA	Situs	-	7.4.1
ADIT - Wyoming	282	3	(67,728,251)	WYP	Situs	-	7.4.1
ADIT - SG	282	3	(2,542,415,218)	SG	26.884%	(683,506,900)	7.4.1
ADIT - SO	282	3	(171,405,033)	SO	27.425%	(47,008,629)	7.4.1
ADIT - DITBAL	282	1	3,020,474,021	DITBAL	24.951%	753,624,533	7.4.1
ADIT - Accelerated Pollution Control Facilitie	281	1	128,320,334	SG	26.884%	34,497,840	7.4.1
			<u>(104,097,190)</u>			<u>(23,200,770)</u>	7.4.1
ADIT - Other Property Flowthrough	282	3	(1,569,879)	OR	Situs	(1,569,879)	7.4.1
Schedule M Adjustment - Permanent	SCHMAP	3	(22,041)	SCHMDEXP	26.812%	(5,910)	7.4.1
Schedule M Adjustment	SCHMAT	3	12,781,744	CIAC	24.998%	3,195,232	7.4.1
Schedule M Adjustment	SCHMAT	3	4,758,555	SCHMDEXP	26.812%	1,275,884	7.4.1
Schedule M Adjustment	SCHMAT	3	(1,602,441)	SO	27.425%	(439,477)	7.4.1
Schedule M Adjustment	SCHMAT	3	126,219,170	SNP	26.136%	32,988,485	7.4.1
Schedule M Adjustment	SCHMAT	3	(2,642,844)	SNPD	24.998%	(660,669)	7.4.1
Schedule M Adjustment	SCHMDT	3	(83,720,885)	GPS	27.425%	(22,960,843)	7.4.1
Schedule M Adjustment	SCHMDT	3	(12,971,804)	SG	26.884%	(3,487,360)	7.4.1
Schedule M Adjustment	SCHMDT	3	(10,828,269)	SO	27.425%	(2,969,703)	7.4.1
Schedule M Adjustment	SCHMDT	3	139,973,599	TAXDEPR	26.295%	36,806,068	7.4.1
Schedule M Adjustment	SCHMDT	3	213,953,199	SNP	26.136%	55,918,541	7.4.1
Deferred Income Tax Expense	41110	3	(3,142,596)	CIAC	24.998%	(785,599)	7.4.1
Deferred Income Tax Expense	41110	3	(1,169,967)	SCHMDEXP	26.812%	(313,696)	7.4.1
Deferred Income Tax Expense	41110	3	393,986	SO	27.425%	108,052	7.4.1
Deferred Income Tax Expense	41110	3	(31,033,003)	SNP	26.136%	(8,110,747)	7.4.1
Deferred Income Tax Expense	41110	3	649,785	SNPD	24.998%	162,436	7.4.1
Deferred Income Tax Expense	41010	3	(20,584,119)	GPS	27.425%	(5,645,291)	7.4.1
Deferred Income Tax Expense	41010	3	(3,189,326)	SG	26.884%	(857,423)	7.4.1
Deferred Income Tax Expense	41010	3	(2,662,303)	SO	27.425%	(730,149)	7.4.1
Deferred Income Tax Expense	41010	3	34,414,749	TAXDEPR	26.295%	9,049,361	7.4.1
Deferred Income Tax Expense	41010	3	52,603,817	SNP	26.136%	13,748,468	7.4.1
Deferred Income Tax Exp. - Flowthrough	41110	3	2,051,055	OR	Situs	2,051,055	7.4.1
Deferred Income Tax Exp. - Flowthrough	41110	3	(36,543,359)	SG	26.884%	(9,824,374)	7.4.1
Deferred Income Tax Exp. - Flowthrough	41110	3	(3,457,437)	SO	27.425%	(948,218)	7.4.1
Deferred Inc. Tax Exp. - Other Flowthrough	41110	3	630,098	OR	Situs	630,098	7.4.1

**Description of Adjustment:**

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System for the 12 months ended December 31, 2024. Updates the property related schedule m-items and associated deferred income tax expense for the 12 months ended December 31, 2024.

PacifiCorp  
Oregon General Rate Case - December 2025  
PowerTax Adjustment for Year Ended December 2024

Book Tax Difference		Total Company			STATE Allocation
Description - ADIT	#	Base Period*	Adjustment	Adjusted Utility	2020 Protocol
Accumulated Deferred Income Taxes (CA)	**	0	(24,068,668)	(24,068,668)	CA
Accumulated Deferred Income Taxes (IDU)	**	0	(31,341,583)	(31,341,583)	IDU
Accumulated Deferred Income Taxes (OR)	**	0	(80,807,614)	(80,807,614)	OR
Accumulated Deferred Income Taxes (OTHER)	**	0	810,675	810,675	OTHER
Accumulated Deferred Income Taxes (UT)	**	0	(309,633,021)	(309,633,021)	UT
Accumulated Deferred Income Taxes (WA)	**	0	(26,302,832)	(26,302,832)	WA
Accumulated Deferred Income Taxes (WY)	**	0	(67,728,251)	(67,728,251)	WYP
Accumulated Deferred Income Taxes (SG)	**	0	(2,542,415,218)	(2,542,415,218)	SG
Accumulated Deferred Income Taxes (SO)	**	0	(171,405,033)	(171,405,033)	SO
Accumulated Deferred Income Taxes (DITBAL)	**	(3,020,474,021)	3,020,474,021	0	DITBAL
Accelerated Pollution Control Facilities ADIT (SG) - FERC 281	**	(128,320,334)	128,320,334	0	SG
<b>Total</b>		<b>(3,148,794,355)</b>	<b>(104,097,190)</b>	<b>(3,252,891,545)</b>	

Ref. 7.4

ADIT - Other Property Flowthrough - OR 105.272 13,614,613 (1,569,879) 12,044,734 OR  
Ref. 7.4

Book Tax Difference		Total Company			STATE Allocation
Description - Schedule M Items	#	Base Period*	Adjusted Utility	Adjustment	2020 Protocol
		Per Tax Model	Per PowerTax		
<b>Schedule M Additions - Permanent:</b>					
Book Depreciation Allocated to Capitalized M&E	105.127	153,260	131,219	(22,041)	SCHMDEXP
<b>Schedule M Additions - Temporary:</b>					
Book Depreciation	105.120	1,086,392,617	1,091,151,172	4,758,555	SCHMDEXP
Capitalized Labor & Benefits Costs	105.100	4,556,420	2,953,979	(1,602,441)	SO
CIAC	105.130	137,504,173	150,285,917	12,781,744	CIAC
Avoided Costs	105.142	90,682,293	216,901,463	126,219,170	SNP
Reimbursements	105.140	2,642,844	-	(2,642,844)	SNPD
Capitalization of Test Energy	105.146	-	-	-	SG
<b>Total Schedule M Additions</b>		<b>1,321,778,347</b>	<b>1,461,292,532</b>	<b>139,514,185</b>	

Ref 7.4

Ref 7.4

Ref 7.4

Ref 7.4

Ref 7.4

Ref 7.4

<b>Schedule M Deductions - Temporary:</b>					
Repair Deduction	105.122	173,184,648	160,212,844	(12,971,804)	SG
Tax Depreciation	105.125	1,264,819,225	1,404,792,824	139,973,599	TAXDEPR
Book Capitalized Depreciation	105.137	10,828,269	-	(10,828,269)	SO
AFUDC - Debt	105.141	47,393,721	113,640,559	66,246,838	SNP
AFUDC - Equity	105.141	103,254,631	250,960,992	147,706,361	SNP
Removal Costs	105.175	75,935,704	42,596,155	(33,339,549)	GPS
Tax Gain / (Loss) on Prop. Disposition	105.152	53,986,355	3,605,019	(50,381,336)	GPS
Book Gain/Loss on Prop. Disposition	105.470	-	-	-	GPS
<b>Total Schedule M Deductions</b>		<b>1,729,402,553</b>	<b>1,975,808,393</b>	<b>246,405,840</b>	

Ref 7.4

Ref 7.4

Ref 7.4

Ref 7.4

Ref 7.4

Ref 7.4

Ref 7.4

Ref 7.4

Book Tax Difference		Total Company			STATE Allocation
Description - Deferred Income Tax Expense	#	Base Period*	Adjusted Utility	Adjustment	2020 Protocol
		Per Tax Model	Per PowerTax		
<b>Flow-through:</b>					
California	105.115	(506,362)	(1,360,520)	(854,158)	CA
Idaho	105.115	(357,584)	(268,534)	89,050	IDU
Oregon	105.115	(2,099,714)	(48,659)	2,051,055	OR
Washington	105.115	(27,143)	(263,220)	(236,077)	WA
Wyoming - P	105.115	(1,344,931)	(197,626)	1,147,305	WYP
Wyoming - U	105.115	(741,889)	0	741,889	WYU
OTHER	105.115	(18,568)	0	18,568	NREG
Utah	105.115	(397,696)	(2,796,589)	(2,398,893)	UT
FERC	105.115	(177,191)	0	177,191	FERC
SG	105.115	(7,590,654)	(44,134,013)	(36,543,359)	SG
SO	105.115	(650,821)	(4,108,258)	(3,457,437)	SO
<b>Total</b>		<b>(13,912,553)</b>	<b>(53,177,418)</b>	<b>(39,264,865)</b>	

Ref 7.4

Ref 7.4

Ref 7.4

Other Property Flowthrough - Oregon - Tax	105.272	(13,852)	(53,286)	(39,434)	
Other Property Flowthrough - Oregon - Book	105.272	272,341	941,873	669,532	
<b>Total</b>		<b>258,490</b>	<b>888,587</b>	<b>630,098</b>	<b>OR</b>

Ref 7.4

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Pro Forma Tax Balances**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Schedule M Adjustment Permanent	SCHMAP	3	12,329	SE	26.339%	3,247	
	SCHMAP	3	(740,085)	SO	27.425%	(202,972)	
	SCHMDP	3	(2,958,203)	SE	26.339%	(779,165)	
	SCHMDP	3	(6,046)	SNP	26.136%	(1,580)	
Schedule M Adjustment Temporary	SCHMAT	3	(5,481,922)	BADDEBT	38.939%	(2,134,584)	
	SCHMAT	3	4,882,557	CA	Situs	-	
	SCHMAT	3	1,595,245	GPS	27.425%	437,503	
	SCHMAT	3	(362,035)	ID	Situs	-	
	SCHMAT	3	3,667,348	OR	Situs	3,667,348	
	SCHMAT	3	206,187,854	OTHER	0.000%	-	
	SCHMAT	3	(2,985,106)	SE	26.339%	(786,251)	
	SCHMAT	3	1,552,200	SG	26.884%	417,296	
	SCHMAT	3	(404,087)	SNP	26.136%	(105,612)	
	SCHMAT	3	10,497,378	SO	27.425%	2,878,955	
	SCHMAT	3	371,643	TROJD	26.787%	99,551	
	SCHMAT	3	(2,694,434)	UT	Situs	-	
	SCHMAT	3	9,787,241	WA	Situs	-	
	SCHMAT	3	(802,998)	WYP	Situs	-	
	SCHMDT	3	201,774	CA	Situs	-	
	SCHMDT	3	2,756,080	ID	Situs	-	
	SCHMDT	3	(152,081)	OR	Situs	(152,081)	
	SCHMDT	3	(623,557,695)	OTHER	0.000%	-	
	SCHMDT	3	(26,150,433)	SE	26.339%	(6,887,794)	
	SCHMDT	3	2,648,340	SG	26.884%	711,984	
	SCHMDT	3	(44,060)	SNPD	24.998%	(11,014)	
	SCHMDT	3	317,920,096	SO	27.425%	87,191,067	
	SCHMDT	3	10,517,246	UT	Situs	-	
	SCHMDT	3	116,162	WA	Situs	-	
	SCHMDT	3	5,665,239	WYP	Situs	-	
Current Federal Tax Credits	40910	3	(12,299)	SE	26.339%	(3,239)	
	40910	3	5,366	SO	27.425%	1,472	

**Description of Adjustment:**

This adjustment normalizes the Base period Schedule M to an estimated proforma level of expense for the CY December 2025 Test period.



**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**(cont.) Pro Forma Tax Balances**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Deferred Tax Expense Debit	41010	3	49,609	CA	Situs	-	
	41010	3	677,627	ID	Situs	-	
	41010	3	(37,391)	OR	Situs	(37,391)	
	41010	3	(153,311,638)	OTHER	0.000%	-	
	41010	3	(6,429,503)	SE	26.339%	(1,693,474)	
	41010	3	651,137	SG	26.884%	175,053	
	41010	3	(10,833)	SNPD	24.998%	(2,708)	
	41010	3	78,165,742	SO	27.425%	21,437,319	
	41010	3	2,585,833	UT	Situs	-	
	41010	3	28,560	WA	Situs	-	
	41010	3	1,392,889	WYP	Situs	-	
Deferred Tax Expense Credit	41110	3	1,347,818	BADDEBT	38.939%	524,822	
	41110	3	(1,200,455)	CA	Situs	-	
	41110	3	89,012	ID	Situs	-	
	41110	3	-	FERC	0.000%	-	
	41110	3	(392,216)	GPS	27.425%	(107,567)	
	41110	3	(901,675)	OR	Situs	(901,675)	
	41110	3	(50,694,580)	OTHER	0.000%	-	
	41110	3	733,935	SE	26.339%	193,312	
	41110	3	(382,691)	SG	26.884%	(102,883)	
	41110	3	99,351	SNP	26.136%	25,966	
	41110	3	(2,580,948)	SO	27.425%	(707,837)	
	41110	3	(91,374)	TROJD	26.787%	(24,476)	
	41110	3	662,469	UT	Situs	-	
	41110	3	(2,406,350)	WA	Situs	-	
	41110	3	197,430	WYP	Situs	-	
	41110	3	-	WYU	Situs	-	
ITC Amortization	41140	3	438,995	DGU	0.000%	-	

**Description of Adjustment:**

This adjustment normalizes the Base period Deferred Income Tax Expense to a pro forma level of expense for the CY December 2025 Test period.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**(cont.) Pro Forma Tax Balances**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
ADIT Balance 190	190	3	169,471	BADDEBT	38.939%	65,990	
	190	3	88,652	CA	Situs	-	
	190	3	(146,484)	ID	Situs	-	
	190	3	-	OR	Situs	-	
	190	3	10,195,801	OTHER	0.000%	-	
	190	3	40,387	SE	26.339%	10,638	
	190	3	(295,932)	SG	26.884%	(79,559)	
	190	3	(16,407,742)	SO	27.425%	(4,499,900)	
	190	3	(25,449)	TROJD	26.787%	(6,817)	
	190	3	(1,081,653)	UT	Situs	-	
	190	3	(2,559,319)	WA	Situs	-	
	190	3	(58,317)	WYP	Situs	-	
	190	3	1,759,092	SNPD	24.998%	439,745	
ADIT Balance 282	282	3	28,978	OTHER	0.000%	-	
	282	3	(28,100)	SE	26.339%	(7,401)	
	282	3	(1,449)	SO	27.425%	(397)	
	282	3	349,408	UT	Situs	-	
	282	3	116,150	WYP	Situs	-	
	282	3	56,858	ID	Situs	-	
ADIT Balance 283	283	3	722,970	CA	Situs	-	
	283	3	6,321	GPS	27.425%	1,734	
	283	3	1,726,525	ID	Situs	-	
	283	3	-	OR	Situs	-	
	283	3	(15,183,172)	OTHER	0.000%	-	
	283	3	-	SE	26.339%	-	
	283	3	385,946	SG	26.884%	103,758	
	283	3	8,310	SNP	26.136%	2,172	
	283	3	5,633,319	SO	27.425%	1,544,964	
	283	3	120,366	UT	Situs	-	
	283	3	(38,196)	WA	Situs	-	
	283	3	2,168,629	WYP	Situs	-	
	283	3	6,525	WYU	Situs	-	
ADIT Balance 255	255	3	162,988	UT	Situs	-	
	255	3	17,543	SG	26.884%	4,716	
	255	3	5,822	ID	Situs	-	

**Description of Adjustment:**

This adjustment normalizes the Base period Accumulated Deferred Income Tax Balances to an proforma level of a thirteen-month average rate base balance for the CY December 2025 Test period.

**PacifiCorp  
Oregon General Rate Case - December 2025  
Wyoming Wind Generation Tax**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes Other Than Income	408	3	1,907,065	SG	26.884%	512,698	7.6.1

**Description of Adjustment:**

This adjustment normalizes into the test year results the Wyoming Wind Generation Tax that becomes effective January 1, 2012. The Wyoming Wind Generation Tax is an excise tax levied upon the privilege of producing electricity from wind resources in the state of Wyoming. The tax is on the production of any electricity produced from wind resources for sale or trade on or after January 1, 2012, and is to be paid by the person producing the electricity. The tax is one dollar on each megawatt hour of electricity produced from wind resources at the point of interconnection with an electric transmission line.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Wyoming Wind Generation Tax**

Wind Plant	2025 NPC MWH Production (b)	Tax Begins	2025 \$/MWH Tax
Footo Creek	154,521	3/24/2024	154,521
Glenrock I	81,014	1/1/2012	81,014
Glenrock III	274,691	1/1/2012	274,691
Seven Mile Hill	361,745	1/1/2012	361,745
Seven Mile Hill II	77,267	1/1/2012	77,267
Rolling Hills	-	1/17/2012	-
High Plains	287,974	9/1/2012	287,974
McFadden Ridge	88,286	9/1/2012	88,286
Dunlap	403,257	10/1/2013	403,257
Cedar Springs Wind II	602,308	12/8/2023	602,308
Ekola Flats Wind	709,883	VARIOUS	709,883
TB Flats Wind	812,832	VARIOUS	812,832
Footo Creek II-IV (a)	-	11/21/2026	-
Rock Creek I (a)	-	12/31/2027	-
Rock Creek II (a)	-	9/30/2028	-
Rock River I (a)	-	12/1/2027	-
Total Wyoming Wind MWH	<u>3,853,779</u>		<u>3,853,778</u>
June 2023 Results of Operations PTC			1,946,713
Adjustment to normalize to CY December 2025			<u><b>1,907,065</b></u> Ref. 7.6

(a) Electricity produced from a wind turbine shall not be subject to the tax imposed under this chapter until the date three (3) years after the turbine first produced electricity for sale. After such date the production shall be subject to the tax, as provided by W.S. 39-22-103, regardless of whether production first commenced prior to or after January 1, 2012.

(b) WY Wind Generation tax is based on total MWh production, not PTC eligible generation. Glenrock I, Rolling Hills and Glenrock III were not fully repowered, which results in a difference between PTC eligible generation and WY Wind tax eligible generation.

**PacifiCorp  
Oregon General Rate Case - December 2025  
TCJA EDIT Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Reg. Liabilities	254	1	1,785	OR	Situs	1,785	7.7.1
Other Reg. Liabilities - Protected EDIT	254	3	29,708,556	OR	Situs	29,708,556	7.7.1
<b>Adjustment to Tax:</b>							
Accum. Def. Inc. Tax. Bal.	190	1	(439)	OR	Situs	(439)	7.7.1
Accum. Def. Inc. Tax. Bal.-Protected EDIT	190	3	(7,304,324)	OR	Situs	(7,304,324)	7.7.1
Accum Def Inc Tax Bal -Protect EDIT PMI	282	3	397,796	SE	26.339%	104,776	7.7.1
EDIT Amortization	41110	3	849,173	OR	Situs	849,173	7.7.1

**Description of Adjustment:**

Protected PP&E EDIT: This adjustment reflects the level of protected property EDIT amortization and adjusts the rate base for the test period.

Description	Account	June 2023 End of Period	December 2024 End of Period	Adjustment	Ref
EDIT Reg Liabilities	254OR	(1,785)	-	1,785	Page 7.7
Protected EDIT Reg Liabilities	254OR	(342,777,555)	(313,069,000)	29,708,556	Page 7.7
<b>Grand Total</b>		<b>(342,779,340)</b>	<b>(313,069,000)</b>	<b>29,710,341</b>	
DTA - EDIT Balances	190OR	439	-	(439)	Page 7.7
DTA - Protected EDIT Balances	190OR	84,277,346	76,973,023	(7,304,324)	Page 7.7
DTL - Protected EDIT Balances - PMI	282SE	(1,650,109)	(1,252,313)	397,796	Page 7.7
<b>Grand Total</b>		<b>84,277,785</b>	<b>76,973,023</b>	<b>(7,304,763)</b>	

Oregon				
EDIT Amortization	June 2023	December 2024	Adjustment	
Protected EDIT - RSGM	(13,796,329)	(12,889,812)	906,517	
Protected EDIT - PMI	7,400	(49,944)	(57,344)	
Total Protected EDIT Amortization	(13,788,929)	(12,939,756)	849,173	Page 7.7

NOTE: The Protected EDIT Amortization is adjusted to the proforma December 2024 level of amortization, as this balance relates to property.

**PacifiCorp  
Oregon General Rate Case - December 2025  
Oregon Corporate Activity Tax & Metro BIT**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
OCAT - Remove Base Period	40911	1	(2,878,000)	OR	Situs	(2,878,000)	7.8.1
OCAT - Test Period	408	3	6,155,000	OR	Situs	6,155,000	7.8.1
Metro Business Income Tax - Base Period	40911	1	(106,000)	OR	Situs	(106,000)	7.8.2
Metro Business Income Tax - Test Period	40911	3	219,094	OR	Situs	219,094	7.8.2

**Description of Adjustment:**

This adjustment is to adjust the Oregon Corporate Activity Tax and Metro Business Income Tax/Metro Supportive Housing Services tax amount for the test period. Although included in Account 40911 in the base period, the Oregon Corporate Activity Tax will be included in Account 408 for purposes of the general rate case.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Oregon Corporate Activity Tax & Metro BIT**

		<b>OR CAT</b>	
Jun-23	12 months	Oregon Corporate Activity Tax - Base Period - Account 409	2,878,000
		Adjustment to Account 40911	2,878,000
			<b>Ref. 7.8</b>
Dec-23	12 months	Oregon Corporate Activity Tax - 2025 Forecast - Account 408	6,155,000
		Adjustment to Account 408	6,155,000
			<b>Ref. 7.8</b>

Note: The OCAT included in the base period is charged to Account 40911. As per Docket UE-399, the OCAT will be included in rates in Account 408. The OCAT was deferred through December 31, 2022, therefore, only 6 months of the OCAT is included in the base period data.



**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Oregon Corporate Activity Tax & Metro BIT**

		<b>Metro Supportive Housing Services Tax</b>	
Jun-23	12 months	Metro Supportive Housing Services Tax - Base Period	106,000
Dec-25	12 months	Metro Supportive Housing Services Tax - 2025 Forecast	219,094
		Total	219,094
			219,094
Adjustment to Account 40911			113,094

**Ref. 7.8**

Note: The Metro Supporting Housing Services tax was deferred through December 31, 2022, therefore, only 6 months of the tax is included in the base period data.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**AFUDC - Equity**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b> AFUDC - Equity	419	1	(147,436,288)	SNP	26.136%	(38,533,764)	7.9.1

**Description of Adjustment:**

This adjustment brings in the appropriate level of AFUDC - Equity into results to align the tax Schedule M with regulatory income.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**AFUDC - Equity**

		Equity
		SAP Accts
		382000 & 382060
Jun-23 12 months	Account 419	(103,524,703)
Dec-24 12 months	AFUDC-Equity SCHMDT	(250,960,992)
Dec-24 12 months	AFUDC-Intangible Basis - Equity	-
	Total	<u>(250,960,992)</u>
Adjustment to Account 419		<u><u>(147,436,288)</u></u> Ref. 7.9

Tab \* - DSfV1SeW

**PacifiCorp**  
**Oregon General Rate Case – December 2025**  
**Rate Base Adjustment Index**

The Company used year-end rate base as of June 2023 as the starting point for establishing the adjustments made to the test period. Test period electric plant in service is reflected using December 2024 ending balances. Other rate base components are reflected using a December 2025 13 month average balance. The following rate base adjustments are included.

- 8.1 Cash Working Capital
- 8.2 Trapper Mine Rate Base
- 8.3 Jim Bridger Mine Rate Base
- 8.4 Pro Forma Plant Additions and Retirements
- 8.5 Customer Advances for Construction
- 8.6 Regulatory Assets & Liabilities Amortization
- 8.7 Plant Held for Future Use
- 8.8 Pension and Other Post-retirement Plan Balances Removal
- 8.9 Remove Rolling Hills
- 8.10 Deer Creek Mine Adjustment
- 8.11 Emissions Control Investment Adjustment
- 8.12 Transmission Project Adjustment
- 8.13 Cholla Unit 4 Retirement
- 8.14 Miscellaneous Rate Base
- 8.15 Carbon Plant Closure
- 8.16 Removal of Wildfire Mitigation Capital Rate Base
- 8.17 Confidential New Wind Generation Capital Additions
- 8.18 Wildfire Restoration Costs Deferral Amortization
- 8.19 Aeolus Substation Settlement
- 8.20 Klamath Regulatory Asset



**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Tab 8 Adjustment Summary**

	8.8 Pension and Other Post- retirement Plan Balances Removal	8.9 Remove Rolling Hills	8.10 Deer Creek Mine Adjustment	8.11 Emissions Control Investment Adjustment	8.12 Transmission Project Adjustment	8.13 Cholla Unit 4 Retirement	8.14 Miscellaneous Rate Base
1 Operating ReWenues:							
2 General Business ReWenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating ReWenues	-	-	-	-	-	-	-
6 Total Operating ReWenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	(372,219)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	(311,183)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer SerWice & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 AdministratiWe & General	-	(76,991)	797,657	(1,103,132)	-	732,144	-
19							
20 Total O&M Expenses	-	(388,174)	425,438	(1,103,132)	-	732,144	-
21							
22 Depreciation	-	-	-	(138,078)	-	-	-
23 Amortization	-	-	-	-	-	28,222	-
24 Taxes Other Than Income	-	-	-	-	-	-	-
25 Income Taxes - Federal	354,636	680,869	422,491	232,833	687	(141,225)	(19,710)
26 Income Taxes - State	80,315	154,198	95,682	52,730	156	(31,983)	(4,464)
27 Income Taxes - Def Net	-	(482,459)	(518,633)	25,435	-	(9,931)	-
28 InWestment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc ReWenue & Expense	-	-	-	-	-	-	-
30							
31 Total Operating Expenses:	434,952	(35,567)	424,979	(930,213)	843	577,227	(24,174)
32							
33 Operating ReW For Return:	(434,952)	35,567	(424,979)	930,213	(843)	(577,227)	24,174
34							
35 Rate Base:							
36 Electric Plant In SerWice	-	(52,478,373)	-	(979,001)	(182,000)	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-
38 Misc Deferred Debits	(61,547,849)	-	(17,450,145)	-	-	(603,848)	2,773,151
39 Elec Plant Acq Adj	-	-	-	-	-	-	-
40 Nuclear Fuel	(28,783,408)	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-	1,024,593
43 Material & Supplies	-	-	-	-	-	-	-
44 Working Capital	13,013	13,370	28,231	(24,460)	25	16,722	(723)
45 Weatherization Loans	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	(90,318,244)	(52,465,003)	(17,421,914)	(1,003,461)	(181,975)	(587,126)	3,797,020
49							
50 Rate Base Deductions:							
51 Accum ProW For Deprec	-	(419,923)	-	-	36,100	-	-
52 Accum ProW For Amort	-	-	-	-	-	-	-
53 Accum Def Income Tax	22,001,105	12,491,957	1,064,639	88,356	13,525	(11,147)	-
54 Unamortized ITC	-	-	-	-	-	-	-
55 Customer AdW For Const	-	-	-	-	-	-	-
56 Customer SerWice Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-
58							
59 Total Rate Base Deductions	22,001,105	12,072,034	1,064,639	88,356	49,625	(11,147)	-
60							
61 Total Rate Base:	(68,317,139)	(40,392,968)	(16,357,275)	(915,104)	(132,350)	(598,273)	3,797,020
62							
63 Return on Rate Base	0.072%	0.049%	0.012%	0.019%	0.000%	-0.010%	-0.004%
64							
65 Return on Equity	0.144%	0.098%	0.023%	0.038%	0.000%	-0.021%	-0.008%
66							
67 TAX CALCULATION:							
68 Operating ReWenue	-	388,174	(425,438)	1,241,211	-	(760,367)	-
69 Other Deductions	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-
71 Interest	(1,769,060)	(1,045,969)	(423,569)	(23,696)	(3,427)	(15,492)	98,323
72 Schedule "M" Additions	-	-	(1,708,971)	(138,078)	-	40,392	-
73 Schedule "M" Deductions	-	(1,962,286)	(3,818,384)	(34,629)	-	-	-
74 Income Before Tax	1,769,060	3,396,429	2,107,544	1,161,458	3,427	(704,482)	(98,323)
75							
76 State Income Taxes	80,315	154,198	95,682	52,730	156	(31,983)	(4,464)
77 Taxable Income	1,688,745	3,242,231	2,011,861	1,108,728	3,272	(672,499)	(93,859)
78							
79 Federal Income Taxes + Other	354,636	680,869	422,491	232,833	687	(141,225)	(19,710)
APPROXIMATE PRICE CHANGE	(6,664,783)	(4,342,629)	(1,155,133)	(1,374,794)	(12,912)	729,144	370,424

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Tab 8 Adjustment Summary**

	8.15	8.16	8.17	8.18	8.19	8.20
	Carbon Plant Closure	Removal of Wildfire Mitigation Capital Rate Base	New Wind Generation Capital Additions_CONF	Wildfire Restoration Costs Deferral Amortization	Aeolus Substation Settlement	Klamath Regulatory Asset
1 Operating ReWenues:						
2 General Business ReWenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating ReWenues	-	-	-	-	-	-
6 Total Operating ReWenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	(563,449)
12 Other Power Supply	-	-	1,210,193	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer SerWice & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 AdministratiWe & General	-	-	-	-	-	-
19						
20 Total O&M Expenses	-	-	1,210,193	-	-	(563,449)
21						
22 Depreciation	-	-	5,851,507	-	-	-
23 Amortization	(1,615,751)	-	-	18,880,642	-	343,117
24 Taxes Other Than Income	-	-	-	-	-	-
25 Income Taxes - Federal	297,874	310,366	(2,135,944)	34,770	6,313	83,237
26 Income Taxes - State	67,460	70,289	(483,732)	7,874	1,430	18,851
27 Income Taxes - Def Net	44,130	(281,746)	-	(4,675,742)	-	(41,144)
28 InWestment Tax Credit Adj.	-	-	-	-	-	-
29 Misc ReWenue & Expense	-	-	-	-	-	-
30						
31 Total Operating Expenses:	(1,206,287)	98,909	4,442,024	14,247,544	7,743	(159,389)
32						
33 Operating ReW For Return:	1,206,287	(98,909)	(4,442,024)	(14,247,544)	(7,743)	159,389
34						
35 Rate Base:						
36 Electric Plant In SerWice	-	(16,976,982)	139,047,122	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-
38 Misc Deferred Debits	(477,793)	-	-	(1,878,302)	-	(1,392,013)
39 Elec Plant Acq Adj	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-
44 Working Capital	10,930	11,388	(42,169)	1,276	232	(13,803)
45 Weatherization Loans	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	(466,863)	(16,965,594)	139,004,953	(1,877,026)	232	(1,405,816)
49						
50 Rate Base Deductions:						
51 Accum ProW For Deprec	-	334,168	(243,813)	-	(1,613,049)	-
52 Accum ProW For Amort	-	276,415	-	-	-	-
53 Accum Def Income Tax	(642,408)	819,360	-	461,811	396,594	342,249
54 Unamortized ITC	-	-	-	-	-	-
55 Customer AdW For Const	-	-	-	-	-	-
56 Customer SerWice Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	(807,875)	-	-	-	-	-
58						
59 Total Rate Base Deductions	(1,450,284)	1,429,943	(243,813)	461,811	(1,216,455)	342,249
60						
61 Total Rate Base:	(1,917,146)	(15,535,651)	138,761,140	(1,415,215)	(1,216,224)	(1,063,567)
62						
63 Return on Rate Base	0.026%	0.017%	-0.249%	-0.267%	0.001%	0.004%
64						
65 Return on Equity	0.051%	0.034%	-0.499%	-0.534%	0.002%	0.008%
66						
67 TAX CALCULATION:						
68 Operating ReWenue	1,615,751	-	(7,061,701)	(18,880,642)	-	220,332
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-
71 Interest	(49,644)	(402,293)	3,593,195	(36,647)	(31,494)	(27,541)
72 Schedule "M" Additions	(179,487)	(486,783)	-	19,017,440	-	-
73 Schedule "M" Deductions	-	(1,632,714)	-	-	-	(167,345)
74 Income Before Tax	1,485,908	1,548,223	(10,654,895)	173,445	31,494	415,218
75						
76 State Income Taxes	67,460	70,289	(483,732)	7,874	1,430	18,851
77 Taxable Income	1,418,448	1,477,934	(10,171,163)	165,570	30,064	396,367
78						
79 Federal Income Taxes + Other	297,874	310,366	(2,135,944)	34,770	6,313	83,237
APPROXIMATE PRICE CHANGE	(1,860,459)	(1,515,606)	20,850,841	19,416,572	(118,651)	(331,956)



**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Cash Working Capital**

PAGE 8.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Cash Working Capital	CWC	3	1,285,122	OR	Situs	1,285,122	Below

**Adjustment Detail:**

Cash Working Capital June 2023 - Unadjusted		85,383,086				34,740,058	2.28
Cash Working Capital December 2025 - Normalized		<u>83,534,345</u>				<u>36,025,180</u>	2.28
Adjustment:		(1,848,741)				<u>1,285,122</u>	

**Description of Adjustment:**

This adjustment is necessary to compute the cash working capital for the normalized results of operations in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days for Oregon are calculated using the Company's 2022 lead lag study. A separate column is not shown for adjustment 8.1 on page 8.0.2 as the cash working capital component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

**PacifiCorp**  
**Update Cash Working Capital**  
**Twelve Months Ending December 31, 2025**

Lead/Lag Study as of 12/22	<u>Total</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyoming</u>	<u>Wy-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wv-UPL</u>	<u>FERC</u>
Revenue Lag Days	41.52	42.52	48.17	41.27	41.98	41.98	44.89	34.38	41.98	35.62
Expense Lag Days	35.72	41.19	37.25	35.20	35.12	35.12	37.32	38.49	35.12	35.10
Net Lag Days	5.80	1.33	10.92	6.07	6.86	6.86	7.57	-4.11	6.86	0.53
O&M Expense	3,665,861,345	80,910,705	1,141,053,083	291,048,604	538,761,699	470,844,159	1,764,970,139	227,162,491	67,917,540	1
Taxes Other than Income	249,331,003	6,557,390	100,572,803	14,673,274	27,567,386	24,185,627	89,033,664	10,926,485	3,381,759	0
Federal Income Tax	(118,097,100)	(5,840,694)	(42,794,680)	(16,759,745)	(56,384,806)	(51,710,170)	(138,243,788)	(13,013,379)	(4,674,636)	2,878,039
State Income Tax	35,344,422	(566,253)	5,307,130	318,169	(5,201,391)	(5,080,070)	(6,652,441)	126,159	(121,321)	651,796
Total	3,832,439,670	81,061,149	1,204,138,336	289,280,301	504,742,887	438,239,546	1,709,107,574	225,201,755	66,503,342	3,529,837
Divided by Days in Year	365	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	10,499,835	222,085	3,299,009	792,549	1,382,857	1,200,656	4,682,487	616,991	182,201	9,671
Net Lag Days	5.80	1.33	10.92	6.07	6.86	6.86	7.57	(4.11)	6.86	0.53
Cash Working Capital	<b>83,534,345</b>	296,286	<b>36,025,180</b>	4,810,771	9,486,401	8,236,502	35,446,423	(2,535,833)	1,249,898	5,118

**Ref. 8.1**

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Trapper Mine Rate Base**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	1	9,164,849	SE	26.339%	2,413,941	Below
Other Tangible Property	399	3	<u>(2,764,436)</u>	SE	26.339%	<u>(728,128)</u>	Below
			<u>6,400,413</u>			<u>1,685,813</u>	Below
Final Reclamation Liability	2533	3	(319,412)	SE	26.339%	(84,130)	Below
<b>Adjustment to Tax:</b>							
Schedule M Adj - Reclamation Liab	SCHMAT	3	(1,919,125)	SE	26.339%	(505,481)	8.2.2
Deferred Income Tax Expense	41110	3	471,847	SE	26.339%	124,280	8.2.2
Accumulated Def Inc Tax Balance	190	3	124,915	SE	26.339%	32,901	8.2.2
<b>Adjustment Detail</b>							
<u>Other Tangible Property</u>							
June 2023 End of Period Balance			9,164,849				8.2.1
December 2024 End of Period Balance			<u>6,400,413</u>				8.2.1
Adjust to December 2024 End of Period Balance			<u>(2,764,436)</u>				Above
<u>Final Reclamation Liability</u>							
June 2023 12 Mth. Avg. Balance			(10,815,889)				8.2.2
December 2024 12 Mth. Avg. Balance			<u>(11,135,301)</u>				8.2.2
Adjust to December 2024 12 Mth. Avg. Balance			<u>(319,412)</u>				Above

**Description of Adjustment:**

The Company owns 29.14% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs, but it does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to the rate base. It reflects net plant to recognize the depreciation of the investment over time. This adjustment also walks forward the Reclamation Liability to December 2024 levels. The adjustment was stipulated to and approved in Oregon UE 111, and it has been included in all filings since.

PacifiCorp  
Oregon General Rate Case - December 2025  
Trapper Mine Rate Base

DESCRIPTION	Jun-23 Actual	Jan-24 Forecast	Feb-24 Forecast	Mar-24 Forecast	Apr-24 Forecast	May-24 Forecast	Jun-24 Forecast	Jul-24 Forecast	Aug-24 Forecast	Sep-24 Forecast	Oct-24 Forecast	Nov-24 Forecast	Dec-24 Forecast
<b>Property, Plant, and Equipment</b>													
Lands and Leases	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	129,061,672	127,680,133	128,111,478	128,053,310	128,096,066	129,279,586	129,397,232	129,398,212	129,093,067	129,230,409	127,810,541	127,649,631	127,649,631
Total Property, Plant, and Equipment	149,645,471	148,263,932	148,695,277	148,637,109	148,679,865	149,663,365	149,981,031	149,982,011	149,676,866	149,814,208	148,194,340	148,233,430	148,233,430
Accumulated Depreciation	(126,467,142)	(130,494,535)	(130,894,214)	(131,293,892)	(131,693,570)	(132,093,249)	(132,492,927)	(132,892,605)	(133,292,284)	(133,691,962)	(134,091,641)	(134,491,319)	(133,722,571)
<b>Total Property, Plant, and Equipment</b>	<b>23,178,329</b>	<b>17,769,397</b>	<b>17,801,064</b>	<b>17,343,217</b>	<b>16,986,295</b>	<b>17,570,116</b>	<b>17,488,104</b>	<b>17,089,405</b>	<b>16,384,582</b>	<b>16,122,246</b>	<b>14,102,699</b>	<b>13,742,111</b>	<b>14,510,859</b>
<b>Other</b>													
Inventories	7,174,482	6,331,271	6,507,651	6,390,531	7,167,305	7,021,275	7,282,099	9,608,104	9,174,003	7,339,622	8,241,420	7,303,759	6,505,472
Prepaid Expenses	247,839	103,906	103,906	103,906	103,906	103,906	103,906	103,906	103,906	103,906	103,906	103,906	103,906
Restricted Funds: Self-bonding for Black Lung	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793
Advanced Stripping Costs	192,653	186,327	186,327	186,327	186,327	186,327	186,327	186,327	186,327	186,327	186,327	186,327	186,327
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other</b>	<b>8,272,767</b>	<b>7,279,296</b>	<b>7,455,676</b>	<b>7,338,557</b>	<b>8,115,330</b>	<b>7,969,300</b>	<b>8,230,124</b>	<b>10,556,129</b>	<b>10,122,029</b>	<b>8,287,648</b>	<b>9,189,445</b>	<b>8,251,784</b>	<b>7,453,497</b>
Total Rate Base	31,451,096	25,048,693	25,256,740	24,681,774	25,101,625	25,739,436	25,718,229	27,645,534	26,506,611	24,409,893	23,292,144	21,993,895	21,964,356
<b>PacifiCorp Share</b>	<b>9,164,649</b>	<b>7,299,169</b>	<b>7,359,814</b>	<b>7,192,269</b>	<b>7,314,613</b>	<b>7,500,472</b>	<b>7,494,292</b>	<b>8,065,909</b>	<b>7,724,026</b>	<b>7,113,043</b>	<b>6,787,331</b>	<b>6,409,021</b>	<b>6,400,413</b>
<b>Ref. B.2</b>													<b>Ref. B.2</b>

PacificCorp  
Oregon General Rate Case - December 2025  
Trepper Mine Rate Base  
Final Reclamation Liability

Actual Description:	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
Final Reclamation Liability	(9,013,125)	(9,111,824)	(11,395,750)	(11,248,760)	(11,087,049)	(11,029,365)	(11,080,983)	(11,085,980)	(11,077,444)	(11,161,488)	(11,232,955)	(11,265,949)

Pro Forma Description:	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Final Reclamation Liability	(10,674,251)	(10,758,078)	(10,841,906)	(10,925,733)	(11,009,560)	(11,093,387)	(11,177,214)	(11,261,042)	(11,344,869)	(11,428,696)	(11,512,523)	(11,596,350)

12 Month Average :  
June 2023 12 Mth. Avg. Balance (10,815,889)  
December 2024 12 Mth. Avg. Balance (11,135,301)  
Adjustment to Rate Base (319,412) Ref 8.2

Adjustments for Tax:	
Schedule M Add - Pro Forma	330,402
Schedule M Add - Actual	2,249,527
Adjustment needed	<u>(1,919,125)</u> Ref 8.2
Def Inc Tax Exp - Pro Forma	(81,235)
Def Inc Tax Exp - Actual	(553,082)
Adjustment needed	<u>471,847</u> Ref 8.2

ADIT Adjustment for Tax:													
Tax Actual Account 287216 (FERC Account 190) M#605.715													
Description:	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Jun-23	
Trepper Mine Contract Obligation	2,173,151	2,187,087	2,211,354	2,783,249	2,747,109	2,707,349	2,684,486	2,697,177	2,698,405	2,679,886	2,700,550	2,718,121	
Regulation Forecast													
Description:	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Trepper Mine Contract Obligation	2,603,825	2,624,435	2,645,046	2,665,656	2,686,266	2,706,876	2,727,487	2,748,097	2,768,707	2,789,318	2,809,928	2,830,538	2,851,148
Year End Balance:													
June 2023 End of Period ADIT Balance												2,726,233	
December 2024 YE ADIT Balance												2,851,148	
Adjustment to Rate Base												<u>124,915</u>	
												Ref 8.2	

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Jim Bridger Mine Rate Base**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	1	39,159,397	SE	26.339%	10,314,240	Below
Other Tangible Property	399	3	<u>(3,092,334)</u>	SE	26.339%	<u>(814,493)</u>	Below
			<u>36,067,063</u>			<u>9,499,747</u>	
<b>Adjustment to Tax:</b>							
Accumulated Def Inc Tax Balance	190	3	29,968	SE	26.339%	7,893	8.3.2
<b>Adjustment Detail</b>							
June 2023 End of Period Balance			39,159,397				8.3.1
December 2024 End of Period Balance			<u>36,067,063</u>				8.3.1
Adjustment to December 2024 End of Period Balance			<u>(3,092,334)</u>				8.3.1

**Description of Adjustment:**

The Company 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 provides 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. The Bridger Mine adjustment was stipulated to and approved in Oregon UE 111, and has been included in all filings since.

PacifiCorp  
Oregon General Rate Case - December 2025  
Jim Bridger Mine Rate Base  
End of Period  
(000's)

Bridger Total Description	Actual		Actual		Actual		Actual		Actual		Actual		Actual	
	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Actual
1 Structure, Equipment, Mine Dev.	258,367	252,145	252,017	251,731	252,253	252,179	252,156	239,342	240,419	240,419	244,425	244,438	245,124	
2 Materials & Supplies	10,734	10,924	10,880	10,440	10,284	10,503	10,291	10,357	10,994	10,999	10,805	10,802	10,822	
4 Pit Inventory	14,063	10,335	6,232	4,869	2,937	1,434	500	1,642	1,722	2,320	5,539	8,288	8,026	
5 Deferred Long Wall Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	
7 Accumulated Depreciation	(215,293)	(209,924)	(210,742)	(211,392)	(212,290)	(213,162)	(213,997)	(201,599)	(202,304)	(203,018)	(203,811)	(204,513)	(205,233)	
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RATE BASE	67,872	63,480	58,388	55,648	53,185	50,954	48,950	49,741	50,830	50,720	56,958	59,016	58,739	
<b>PacifiCorp Share (66.67%)</b>	<b>45,248</b>	<b>42,320</b>	<b>38,925</b>	<b>37,098</b>	<b>35,457</b>	<b>33,969</b>	<b>32,633</b>	<b>33,161</b>	<b>33,886</b>	<b>33,814</b>	<b>37,972</b>	<b>39,344</b>	<b>39,159</b>	

Bridger Total Description	Pro Forma		Pro Forma		Pro Forma		Pro Forma		Pro Forma		Pro Forma		Pro Forma	
	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Pro Forma
1 Structure, Equipment, Mine Dev.	243,613	243,633	243,654	243,675	244,048	244,189	244,240	248,324	248,345	249,515	250,071	250,092	251,493	
2 Materials & Supplies	10,943	10,963	10,984	11,004	11,024	11,044	11,065	11,085	11,105	11,125	11,145	11,166	11,186	
4 Pit Inventory	818	350	-	-	2,531	2,928	1,069	174	796	1,273	2,272	2,054	1,196	
5 Deferred Long Wall Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	
7 Accumulated Depreciation	(198,535)	(199,433)	(200,314)	(201,196)	(202,085)	(202,993)	(203,883)	(204,855)	(205,826)	(206,810)	(207,797)	(208,776)	(209,774)	
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RATE BASE	56,840	55,513	54,323	53,483	55,518	55,169	52,491	54,727	54,420	55,103	55,692	54,536	54,101	
<b>PacifiCorp Share (66.67%)</b>	<b>37,893</b>	<b>37,008</b>	<b>36,215</b>	<b>35,655</b>	<b>37,012</b>	<b>36,779</b>	<b>34,994</b>	<b>36,485</b>	<b>36,280</b>	<b>36,735</b>	<b>37,128</b>	<b>36,357</b>	<b>36,067</b>	

June 2023 - End of Period Balance	39,159	Ref 8.3
December 2024 - End of Period Balance	36,067	Ref 8.3

PacifiCorp  
Oregon General Rate Case - December 2025  
Jim Bridger Mine Rate Base  
Year End Balance

	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>Materials &amp; Supplies:</b>													
Obsolete Reserve - Surface	(66,667)	(76,347)	(86,027)	(95,708)	(105,388)	(115,069)	(124,749)	(134,429)	(144,110)	(153,790)	(163,471)	(173,151)	(182,831)
Obsolete Reserve - Underground	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Obsolete Reserves</b>	<u>(66,667)</u>	<u>(76,347)</u>	<u>(86,027)</u>	<u>(95,708)</u>	<u>(105,388)</u>	<u>(115,069)</u>	<u>(124,749)</u>	<u>(134,429)</u>	<u>(144,110)</u>	<u>(153,790)</u>	<u>(163,471)</u>	<u>(173,151)</u>	<u>(182,831)</u>
<b>PacifiCorp's 2/3 share:</b>													
Obsolete Reserve - Surface	(44,444)	(50,898)	(57,352)	(63,805)	(70,259)	(76,712)	(83,166)	(89,620)	(96,073)	(102,527)	(108,980)	(115,434)	(121,888)
Obsolete Reserve - Underground	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total of PacifiCorp's share of Obsolete Reserves</b>	<u>(44,444)</u>	<u>(50,898)</u>	<u>(57,352)</u>	<u>(63,805)</u>	<u>(70,259)</u>	<u>(76,712)</u>	<u>(83,166)</u>	<u>(89,620)</u>	<u>(96,073)</u>	<u>(102,527)</u>	<u>(108,980)</u>	<u>(115,434)</u>	<u>(121,888)</u>

YE ADIT 190 Balance at December 31, 2023 29,968  
 YE ADIT 190 Balance at June 30, 2023 - Tax Model -Inventory Reserve - PMI - Account 287938  
29,968 Ref 8.3



**PacifiCorp  
Oregon General Rate Case - December 2025  
Pro Forma Plant Additions and Retirements**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Steam Plant	312	3	(5,014,108)	SG	26.884%	(1,348,001)	
Steam Plant	312	3	(4,408,410)	SG	26.884%	(1,185,164)	
Steam Plant	312	3	122,977,984	SG	26.884%	33,061,594	
Steam Plant	312	3	-	SG	26.884%	-	
Hydro Plant	332	3	(715,350)	SG	26.884%	(192,316)	
Hydro Plant	332	3	(606,245)	SG	26.884%	(162,984)	
Hydro Plant	332	3	100,554,480	SG-P	26.884%	27,033,224	
Hydro Plant	332	3	30,397,797	SG-U	26.884%	8,172,191	
Other Plant	343	3	-	SG	26.884%	-	
Other Plant	343	3	14,039,163	SG	26.884%	3,774,311	
Other Plant	343	3	370,052	OR	Situs	370,052	
Other Plant	343	3	114,660,731	SG-W	26.884%	30,825,571	
Other Plant	343	3	(483,185)	SG	26.884%	(129,900)	
Transmission Plant	355	3	(3,387,388)	SG	26.884%	(910,671)	
Transmission Plant	355	3	(6,273,117)	SG	26.884%	(1,686,475)	
Transmission Plant	355	3	3,179,874,700	SG	26.884%	854,882,509	
Distribution Plant	360	3	7,948,417	OR	Situs	1,026,801	
Distribution Plant	361	3	15,247,731	OR	Situs	1,969,749	
Distribution Plant	362	3	127,960,167	OR	Situs	16,530,291	
Distribution Plant	363	3	-	OR	Situs	-	
Distribution Plant	364	3	157,527,513	OR	Situs	20,349,892	
Distribution Plant	365	3	98,675,281	OR	Situs	12,747,178	
Distribution Plant	366	3	50,096,878	OR	Situs	6,471,670	
Distribution Plant	367	3	114,106,094	OR	Situs	14,740,579	
Distribution Plant	368	3	166,580,965	OR	Situs	21,519,445	
Distribution Plant	369	3	106,267,280	OR	Situs	13,727,936	
Distribution Plant	370	3	30,143,458	OR	Situs	3,894,025	
Distribution Plant	371	3	911,194	OR	Situs	117,711	
Distribution Plant	372	3	-	OR	Situs	-	
Distribution Plant	373	3	6,489,363	OR	Situs	838,316	
General Plant	397	3	995,508	CA	Situs	-	
General Plant	397	3	60,522,889	OR	Situs	60,522,889	
General Plant	397	3	4,551,009	WA	Situs	-	
General Plant	397	3	8,207,455	WYP	Situs	-	
General Plant	397	3	23,690,756	UT	Situs	-	
General Plant	397	3	2,825,846	ID	Situs	-	
General Plant	397	3	(437,152)	WYU	Situs	-	
General Plant	397	3	(164,438)	SG	26.884%	(44,208)	
General Plant	397	3	(486,722)	SG	26.884%	(130,851)	
General Plant	397	3	(9,765,676)	SG	26.884%	(2,625,420)	
General Plant	397	3	69,872,687	SO	27.425%	19,162,910	
General Plant	397	3	-	SG	26.884%	-	
General Plant	397	3	(1,212)	SG	26.884%	(326)	
General Plant	397	3	(1,924,775)	CN	30.706%	(591,012)	
General Plant	397	3	(200,734)	SE	26.339%	(52,871)	
Mining Plant	399	3	-	SE	26.339%	-	
			<u>4,581,626,886</u>			<u>1,142,678,647</u>	

**Description of Adjustment:**

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2024. This adjustment includes the year end balance for plant additions that will be placed into service by December 31, 2024. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.4.30 through 8.4.36. Retirements of plant in service are also walked forward through the test period. This adjustment includes the repowering retirements. This adjustment reflects the net impact of capital additions, and retirements.

The tax portion of this adjustment represents the tax impacts of the difference between 2024 book depreciation for the original capital additions submitted and included in 7.4 - PowerTax adjustment and the final level of annualized book depreciation included in Adjustment 6.1/6.2.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**(cont.) Pro Forma Plant Additions and Retirements**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Intangible Plant	303	3	(174)	CA	Situs	-	
Intangible Plant	303	3	(2,466,028)	CN	30.706%	(757,207)	
Intangible Plant	302	3	(37,019)	SG	26.884%	(9,952)	
Intangible Plant	302	3	-	SG	26.884%	-	
Intangible Plant	303	3	(518)	ID	Situs	-	
Intangible Plant	303	3	(7,244)	OR	Situs	(7,244)	
Intangible Plant	303	3	(4,396)	SE	26.339%	(1,158)	
Intangible Plant	302	3	3,164,691	SG	26.884%	850,800	
Intangible Plant	302	3	(83,981)	SG-P	26.884%	(22,577)	
Intangible Plant	302	3	(268,568)	SG-U	26.884%	(72,202)	
Intangible Plant	303	3	-	SG	26.884%	-	
Intangible Plant	303	3	211,805,799	SO	27.425%	58,088,727	
Intangible Plant	303	3	(5,426)	UT	Situs	-	
Intangible Plant	303	3	-	WA	Situs	-	
Intangible Plant	303	3	(47,298)	WYP	Situs	-	
Intangible Plant	303	3	-	WYU	Situs	-	
			<u>212,049,837</u>			<u>58,069,186</u>	
Total Adjustment			<u>4,793,676,722</u>			<u>1,200,747,833</u>	8.4.4
<b>Adjustments to Tax:</b>							
Schedule M Additions	SCHMAT	3	(73,182)	OR	Situs	(73,182)	
Schedule M Additions	SCHMAT	3	(1,759,167)	SG	26.884%	(472,937)	
Schedule M Deductions	SCHMDT	3	(234,676)	OR	Situs	(234,676)	
Schedule M Deductions	SCHMDT	3	(2,729,658)	SG	26.884%	(733,846)	
Deferred Tax Expense	41110	3	17,993	OR	Situs	17,993	
Deferred Tax Expense	41110	3	432,529	SG	26.884%	116,282	
Deferred Tax Expense	41010	3	(57,698)	OR	Situs	(57,698)	
Deferred Tax Expense	41010	3	(671,131)	SG	26.884%	(180,428)	
Accum. Def. Inc. Tax. Bal.	282	3	68,628	OR	Situs	68,628	
Accum. Def. Inc. Tax. Bal.	282	3	276,524	SG	26.884%	74,341	
Sch M-2024 Annualized Book Depr	SCHMAT	3	16,498	OR	Situs	16,498	
Sch M-2024 Annualized Book Depr	SCHMAT	3	1,320,246	SG	26.884%	354,937	
Def Tax Exp-2024 Annualized Book Depr	41110	3	(4,056)	OR	Situs	(4,056)	
Def Tax Exp-2024 Annualized Book Depr	41110	3	(324,604)	SG	26.884%	(87,267)	
Accum. Def. Inc. Tax. Bal.	282	3	4,056	OR	Situs	4,056	
Accum. Def. Inc. Tax. Bal.	282	3	324,604	SG	26.884%	87,267	

**Description of Adjustment:**

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2024. This adjustment includes the year end balance for plant additions that will be placed into service by December 31, 2024. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.4.30 through 8.4.36. Retirements of plant in service are also walked forward through the test period. This adjustment includes the repowering retirements. This adjustment reflects the net impact of capital additions, and retirements.

The tax portion of this adjustment represents the tax impacts of the difference between 2024 book depreciation for the original capital additions submitted and included in 7.4 - PowerTax adjustment and the final level of annualized book depreciation included in Adjustment 6.1/6.2.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**(cont.) Pro Forma Plant Additions and Retirements**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustments to Tax:</b>							
Sch. M Addition - Increm. Book Depr.	SCHMAT	3	42,849,398	SG	26.884%	11,519,699	
Sch. M Addition - Increm. Book Depr.	SCHMAT	3	1,983,910	OR	Situs	1,983,910	
Sch. M Addition - Increm. Book Depr.	SCHMAT	3	11,925,637	SO	27.425%	3,270,662	
Sch. M Addition - Increm. Book Depr.	SCHMAT	3	3,375,839	CA	Situs	-	
Sch. M Addition - Increm. Book Depr.	SCHMAT	3	(88,778)	CN	30.706%	(27,260)	
Sch. M Addition - Increm. Book Depr.	SCHMAT	3	4,527,450	UT	Situs	-	
Sch. M Addition - Increm. Book Depr.	SCHMAT	3	573,109	WA	Situs	-	
Sch. M Addition - Increm. Book Depr.	SCHMAT	3	501,230	WYP	Situs	-	
Sch. M Addition - Increm. Book Depr.	SCHMAT	3	(10,301)	WYU	Situs	-	
Sch. M Addition - Increm. Book Depr.	SCHMAT	3	346,596	ID	Situs	-	
Sch. M Addition - Increm. Book Depr.	SCHMAT	3	(2,690)	SE	26.339%	(709)	
			<u>65,981,400</u>			<u>16,746,303</u>	
DIT Exp - Increm. Book Depr.	41110	3	(10,535,210)	SG	26.884%	(2,832,302)	
DIT Exp - Increm. Book Depr.	41110	3	(487,776)	OR	Situs	(487,776)	
DIT Exp - Increm. Book Depr.	41110	3	(2,932,109)	SO	27.425%	(804,144)	
DIT Exp - Increm. Book Depr.	41110	3	(830,004)	CA	Situs	-	
DIT Exp - Increm. Book Depr.	41110	3	21,827	CN	30.706%	6,702	
DIT Exp - Increm. Book Depr.	41110	3	(1,113,146)	UT	Situs	-	
DIT Exp - Increm. Book Depr.	41110	3	(140,908)	WA	Situs	-	
DIT Exp - Increm. Book Depr.	41110	3	(123,235)	WYP	Situs	-	
DIT Exp - Increm. Book Depr.	41110	3	2,533	WYU	Situs	-	
DIT Exp - Increm. Book Depr.	41110	3	(85,216)	ID	Situs	-	
DIT Exp - Increm. Book Depr.	41110	3	661	SE	26.339%	174	
			<u>(16,222,583)</u>			<u>(4,117,346)</u>	
ADIT - Increm. Book Depr.	282	3	10,535,210	SG	26.884%	2,832,302	
ADIT - Increm. Book Depr.	282	3	487,776	OR	Situs	487,776	
ADIT - Increm. Book Depr.	282	3	2,932,109	SO	27.425%	804,144	
ADIT - Increm. Book Depr.	282	3	830,004	CA	Situs	-	
ADIT - Increm. Book Depr.	282	3	(21,827)	CN	30.706%	(6,702)	
ADIT - Increm. Book Depr.	282	3	1,113,146	UT	Situs	-	
ADIT - Increm. Book Depr.	282	3	140,908	WA	Situs	-	
ADIT - Increm. Book Depr.	282	3	123,235	WYP	Situs	-	
ADIT - Increm. Book Depr.	282	3	(2,533)	WYU	Situs	-	
ADIT - Increm. Book Depr.	282	3	85,216	ID	Situs	-	
ADIT - Increm. Book Depr.	282	3	(661)	SE	26.339%	(174)	
			<u>16,222,583</u>			<u>4,117,346</u>	

**Description of Adjustment:**

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2024. This adjustment includes the year end balance for plant additions that will be placed into service by December 31, 2024. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.4.30 through 8.4.36. Retirements of plant in service are also walked forward through the test period. This adjustment includes the repowering retirements. This adjustment reflects the net impact of capital additions, and retirements.

The tax portion of this adjustment represents the tax impacts of the difference between 2024 book depreciation for the original capital additions submitted and included in 7.4 - PowerTax adjustment and the final level of annualized book depreciation included in Adjustment 6.1/6.2.

**PacifiCorp  
Oregon General Rate Case - December 2025  
Pro Forma Plant Additions and Retirements**

Description	FERC Account	Factor	End of Period June 2023 EPIS Balance	Test Period EPIS Balance Year End 2024	Adjustment to Test Period
<b>Steam Production Plant:</b>					
Pre-merger Pacific	312	SG	1,008,703,226	1,003,689,118	(5,014,108)
Pre-merger Utah	312	SG	1,051,760,466	1,047,352,057	(4,408,410)
Pollution Control	312	SG	-	1,336,526	1,336,526
Post-merger	312	SG	4,956,941,807	5,048,221,722	91,279,915
Post-merger-Renewable	313	SG	-	30,361,542	30,361,542
Post-merger-Cholla	312	SG	1,266,851	1,266,851	-
Total Steam Plant			<u>7,018,672,351</u>	<u>7,132,227,816</u>	<u>113,555,466</u>
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	332	SG	183,725,898	183,010,548	(715,350)
Pre-merger Utah	332	SG	39,600,570	38,994,324	(606,245)
Post-merger	332	SG-P	678,335,858	778,890,338	100,554,480
Post-merger	332	SG-U	165,769,344	196,167,141	30,397,797
Total Hydro Plant			<u>1,067,431,670</u>	<u>1,197,062,350</u>	<u>129,630,681</u>
<b>Other Production Plant:</b>					
Pre-merger Utah	343	SG	235,129	235,129	-
Post-merger	343	SG	1,944,497,799	1,958,536,962	14,039,163
Post-merger Wind	343	SG-W	3,225,445,773	3,340,106,504	114,660,731
Post-merger	343	SG	88,883,413	88,400,228	(483,185)
Oregon Solar	343	OR	595,308	965,360	370,052
Total Other Production Plant			<u>5,259,657,422</u>	<u>5,388,244,183</u>	<u>128,586,761</u>
<b>Transmission Plant:</b>					
Pre-merger Pacific	355	SG	474,654,963	471,267,575	(3,387,388)
Pre-merger Utah	355	SG	611,506,343	605,233,226	(6,273,117)
Post-merger	355	SG	7,002,292,488	10,182,167,188	3,179,874,700
Total Transmission Plant			<u>8,088,453,794</u>	<u>11,258,667,989</u>	<u>3,170,214,195</u>
<b>Distribution Plant:</b>					
California	360-373	CA	387,052,668	576,351,800	189,299,132
Oregon	360-373	OR	2,591,555,458	2,705,489,051	113,933,593
Washington	360-373	WA	626,391,983	662,561,779	36,169,796
Eastern Wyoming	360-373	WYP	741,523,302	775,671,204	34,147,901
Utah	360-373	UT	3,731,611,811	4,206,065,758	474,453,946
Idaho	360-373	ID	434,569,369	469,339,885	34,770,517
Western Wyoming	360-373	WYU	153,080,209	152,259,664	(820,545)
Total Distribution Plant			<u>8,665,784,800</u>	<u>9,547,739,141</u>	<u>881,954,341</u>

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<b>Description</b>	<b>FERC Account</b>	<b>Factor</b>	<b>End of Period June 2023 EPIS Balance</b>	<b>Test Period EPIS Balance Year End 2024</b>	<b>Adjustment to Test Period</b>
<b>General Plant:</b>					
California	397	CA	23,405,890	24,401,398	995,508
Oregon	397	OR	225,581,526	286,104,415	60,522,889
Washington	397	WA	51,472,188	56,023,197	4,551,009
Eastern Wyoming	397	WYP	101,695,396	109,902,851	8,207,455
Utah	397	UT	284,345,700	308,036,456	23,690,756
Idaho	397	ID	58,263,050	61,088,897	2,825,846
Western Wyoming	397	WYU	20,825,570	20,388,418	(437,152)
Pre-merger Pacific	397	SG	691,832	527,395	(164,438)
Pre-merger Utah	397	SG	2,903,299	2,416,577	(486,722)
Post-merger	397	SG	333,494,863	323,729,187	(9,765,676)
General Office	397	SO	378,098,762	447,971,449	69,872,687
General Office	397	SG	-	-	-
General Office	397	SG	227,520	226,308	(1,212)
Customer Service	397	CN	15,746,220	13,821,444	(1,924,775)
Fuel Related	397	SE	3,349,862	3,149,128	(200,734)
Total General Plant			1,500,101,679	1,657,787,121	157,685,441
<b>Mining Plant:</b>					
Coal Mine	399	SE	1,822,901	1,822,901	-
Total Mining Plant			1,822,901	1,822,901	-
<b>Intangible Plant:</b>					
California	303	CA	472,341	472,167	(174)
Customer Service	303	CN	231,939,839	229,473,811	(2,466,028)
Pre-merger Utah	302	SG	477,596	440,577	(37,019)
Pre-merger Pacific	302	SG	-	-	-
Idaho	303	ID	4,356,591	4,356,073	(518)
Oregon	303	OR	4,613,651	4,606,407	(7,244)
Fuel Related	303	SE	9,106	4,710	(4,396)
Post-merger	302	SG	203,828,859	206,993,550	3,164,691
Hydro Relicensing	302	SG-P	103,455,075	103,371,094	(83,981)
Hydro Relicensing	302	SG-U	10,024,217	9,755,649	(268,568)
Post-merger	303	SG	-	-	-
General Office	303	SO	489,268,951	701,074,750	211,805,799
Utah	303	UT	7,525,664	7,520,237	(5,426)
Washington	303	WA	2,021,868	2,021,868	-
Eastern Wyoming	303	WYP	5,349,853	5,302,554	(47,298)
Western Wyoming	303	WYU	-	-	-
Total Intangible Plant			1,063,343,611	1,275,393,448	212,049,837
<b>Total EPIS Balance</b>			<b>32,665,268,227</b>	<b>37,458,944,949</b>	<b>4,793,676,722</b>
			<b>Ref. 8.4.6</b>	<b>Ref. 8.4.18</b>	<b>Ref 8.4.1</b>

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Description	Factor	Adjusted EPIS Balance Jun 2023		Adjusted EPIS Balance Jul 2023		Adjusted EPIS Balance Aug 2023		Capital Additions		Retirements	
		Adjusted EPIS Balance Jun 2023	Capital Additions	Adjusted EPIS Balance Jul 2023	Capital Additions	Adjusted EPIS Balance Aug 2023	Capital Additions	Retirements	Capital Additions	Retirements	
<b>Steam Production Plant:</b>											
Pre-merger Pacific	SG	1,008,703,226	-	1,008,424,665	-	1,008,146,103	-	(278,562)	-	(278,562)	-
Pre-merger Utah	SG	1,051,760,466	-	1,051,515,555	-	1,051,270,643	-	(244,912)	-	(244,912)	-
Post-merger	SG	4,926,894,994	3,232,910	4,926,810,940	4,647,259	4,928,141,236	39,412,442	(3,316,963)	39,412,442	(3,316,963)	-
Geothermal - Blundell	SG	30,046,813	-	30,046,813	-	30,046,813	-	-	-	-	-
Pollution Control Equipment	SG	-	168,873	168,873	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	1,266,851	-	1,266,851	-	-	-	-	-
Total Steam Plant		7,018,672,351	3,401,783	7,018,233,697	4,647,259	7,019,040,519	39,412,442	(3,840,437)	39,412,442	(3,840,437)	-
<b>Hydro Production Plant:</b>											
Pre-merger Pacific	SG	183,725,898	-	183,686,156	-	183,646,415	-	(39,742)	-	(39,742)	-
Pre-merger Utah	SG	39,600,570	-	39,566,890	-	39,533,209	-	(33,680)	-	(33,680)	-
Post-merger	SG-P	678,335,858	2,185,450	680,288,298	1,638,548	681,693,835	3,256,035	(233,011)	3,256,035	(233,011)	-
Post-merger	SG-U	165,769,344	(81,640)	165,637,680	133,265	165,720,922	70,268	(50,023)	70,268	(50,023)	-
Klamath	SG-P	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant		1,067,431,670	2,103,810	1,069,179,024	1,771,813	1,070,594,381	3,326,303	(356,456)	3,326,303	(356,456)	-
<b>Other Production Plant:</b>											
Pre-merger Utah	SG	235,129	-	235,129	-	235,129	-	-	-	-	-
Post-merger	SG	1,944,497,799	(89,473)	1,942,495,841	(136,702)	1,940,446,654	(136,702)	(1,912,485)	(136,702)	(1,912,485)	-
Post-merger Wind	SG-W	3,225,445,773	399,849	3,225,800,105	1,134,452	3,226,889,040	1,518,245	(45,518)	1,518,245	(45,518)	-
Black Cap Solar	OR	595,308	125,080	720,388	124,887	845,275	-	-	-	-	-
Post-merger	SG	88,883,413	-	88,817,290	-	88,751,167	-	(66,123)	-	(66,123)	-
Total Other Plant		5,259,657,422	435,457	5,258,068,763	1,122,638	5,257,167,266	1,381,543	(2,024,126)	1,381,543	(2,024,126)	-
<b>Transmission Plant:</b>											
Pre-merger Pacific	SG	474,654,963	-	474,466,774	-	474,278,586	-	(188,188)	-	(188,188)	-
Pre-merger Utah	SG	611,506,343	-	611,157,837	-	610,809,330	-	(348,507)	-	(348,507)	-
Post-merger	SG	7,002,292,488	18,548,023	7,019,747,997	24,468,106	7,043,123,588	11,856,156	(1,092,514)	11,856,156	(1,092,514)	-
Total Transmission Plant		8,088,453,794	18,548,023	8,105,372,608	24,468,106	8,128,211,505	11,856,156	(1,629,209)	11,856,156	(1,629,209)	-
<b>Distribution Plant:</b>											
California	CA	387,052,668	3,817,919	390,659,622	3,678,669	394,127,327	14,376,989	(210,964)	14,376,989	(210,964)	-
Oregon	OR	2,591,555,458	7,014,253	2,596,670,527	8,856,693	2,603,628,036	20,455,510	(1,899,184)	20,455,510	(1,899,184)	-
Washington	WA	626,391,983	3,082,335	629,251,275	3,425,370	632,453,601	654,572	(223,044)	654,572	(223,044)	-
Eastern Wyoming	WYP	741,523,302	1,456,142	742,688,158	2,804,915	745,201,787	1,636,201	(291,266)	1,636,201	(291,266)	-
Utah	UT	3,731,611,811	21,073,471	3,750,703,791	22,734,635	3,771,456,936	13,823,272	(1,981,491)	13,823,272	(1,981,491)	-
Idaho	ID	434,569,369	2,635,574	436,771,948	1,835,172	438,174,124	1,899,599	(432,996)	1,899,599	(432,996)	-
Western Wyoming	WYW	153,080,209	-	153,034,623	-	152,989,037	-	(45,586)	-	(45,586)	-
Total Distribution Plant		8,665,784,800	39,079,694	8,699,779,944	43,335,453	8,738,030,847	52,846,144	(5,084,550)	52,846,144	(5,084,550)	-

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Description	Factor	Adjusted EPIS Balance Jun 2023		Adjusted EPIS Balance Jul 2023		Adjusted EPIS Balance Aug 2023		Capital Additions	Retirements	Capital Additions	Retirements
		EPIS Balance	Capital Additions	EPIS Balance	Capital Additions	EPIS Balance	Capital Additions				
<b>General Plant:</b>											
California	CA	23,405,890	73,358	(58,368)	23,420,880	(58,368)	10,924	(58,368)	23,373,436	55,379	(58,368)
Oregon	OR	225,581,526	1,754,424	(612,056)	226,723,894	(612,056)	1,114,323	(612,056)	227,226,161	1,586,889	(612,056)
Washington	WA	51,472,188	355,369	(108,663)	51,718,875	(108,663)	35,398	(108,663)	51,646,591	66,732	(108,663)
Eastern Wyoming	WYP	101,695,396	149,328	(183,824)	101,660,900	(183,824)	311,194	(183,824)	101,788,270	191,269	(183,824)
Utah	UT	284,345,700	4,617,165	(431,850)	288,531,016	(431,850)	2,400,025	(431,850)	290,499,191	1,527,569	(431,850)
Idaho	ID	58,263,050	53,396	(81,668)	58,234,778	(81,668)	341,303	(81,668)	58,494,412	106,139	(81,668)
Western Wyoming	WYU	20,825,570	-	(24,286)	20,801,284	(24,286)	-	(24,286)	20,776,998	-	(24,286)
Pre-merger Pacific	SG	691,832	-	(9,135)	682,697	(9,135)	-	(9,135)	673,562	-	(9,135)
Pre-merger Utah	SG	2,903,299	-	(27,040)	2,876,259	(27,040)	-	(27,040)	2,849,219	-	(27,040)
Post-merger	SG	333,494,863	13,612	(626,721)	332,881,755	(626,721)	28,195	(626,721)	332,283,229	43,273	(626,721)
General Office	SO	378,098,762	2,138,856	(1,386,364)	378,851,254	(1,386,364)	1,418,837	(1,386,364)	378,883,727	6,632,056	(1,386,364)
General Office	SG	-	-	-	-	-	-	-	-	-	-
General Office	SG	227,520	-	(67)	227,452	(67)	-	(67)	227,385	-	(67)
Customer Service	CN	15,746,220	-	(106,932)	15,639,288	(106,932)	-	(106,932)	15,532,356	-	(106,932)
Fuel Related	SE	3,349,862	-	(11,152)	3,338,710	(11,152)	-	(11,152)	3,327,558	-	(11,152)
Total General Plant		1,500,101,679	9,155,509	(3,668,146)	1,505,589,042	(3,668,146)	5,660,199	(3,668,146)	1,507,581,095	10,209,306	(3,668,146)
<b>Mining Plant:</b>											
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	-	1,822,901	-	-
<b>Intangible Plant:</b>											
California	CA	472,341	-	(10)	472,331	(10)	-	(10)	472,322	-	(10)
Customer Service	CN	231,939,839	-	(137,002)	231,802,837	(137,002)	-	(137,002)	231,665,836	-	(137,002)
Pre-merger Utah	SG	477,596	-	(2,057)	475,540	(2,057)	-	(2,057)	473,483	-	(2,057)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-
Idaho	ID	4,356,591	-	(29)	4,356,562	(29)	-	(29)	4,356,533	-	(29)
Oregon	OR	4,613,651	-	(402)	4,613,249	(402)	-	(402)	4,612,846	-	(402)
Fuel Related	SE	9,106	-	(244)	8,862	(244)	-	(244)	8,617	-	(244)
Post-merger	SG	207,905,089	-	(50,641)	207,854,448	(50,641)	-	(50,641)	207,803,807	-	(50,641)
Klamath Hydro Relicensing	SG-P	-	-	-	-	-	-	-	-	-	-
Hydro Relicensing	SG-P	103,455,075	-	(4,666)	103,450,409	(4,666)	-	(4,666)	103,445,744	-	(4,666)
General Office	SO	10,024,217	-	(14,920)	10,009,296	(14,920)	-	(14,920)	9,994,376	-	(14,920)
Utah	UT	485,192,721	307,222	(641,843)	484,858,100	(641,843)	6,845,489	(641,843)	491,061,747	3,816,307	(641,843)
Washington	WA	7,525,664	-	(301)	7,525,362	(301)	-	(301)	7,525,061	-	(301)
Eastern Wyoming	WYP	2,021,868	-	-	2,021,868	-	-	-	2,021,868	-	-
Western Wyoming	WYU	5,349,853	-	(2,628)	5,347,225	(2,628)	-	(2,628)	5,344,598	-	(2,628)
Total Intangible Plant		1,063,343,611	307,222	(854,742)	1,062,796,091	(854,742)	6,845,489	(854,742)	1,068,786,838	3,816,307	(854,742)
<b>Total</b>		<b>32,665,268,227</b>	<b>73,031,498</b>	<b>(17,457,665)</b>	<b>32,720,842,060</b>	<b>(17,457,665)</b>	<b>87,850,957</b>	<b>(17,457,665)</b>	<b>32,791,235,351</b>	<b>122,848,200</b>	<b>(17,457,665)</b>

Ref 8.4.4

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Description	Factor	Adjusted EPIS Balance		Adjusted EPIS Balance		Adjusted EPIS Balance		Adjusted EPIS Balance		Capital Additions	Retirements	Capital Additions	Retirements
		Sep 2023	Oct 2023	Oct 2023	Nov 2023	Nov 2023	Nov 2023	Nov 2023	Nov 2023				
<b>Steam Production Plant:</b>													
Pre-merger Pacific	SG	1,007,867,542	1,007,588,980	(278,562)	1,007,310,418	(278,562)	1,007,310,418	-	-	-	-	-	(278,562)
Pre-merger Utah	SG	1,051,025,732	1,050,780,820	(244,912)	1,050,535,908	(244,912)	1,050,535,908	-	-	-	-	-	(244,912)
Post-merger	SG	4,964,236,714	4,964,441,397	(3,316,963)	4,971,191,969	(3,316,963)	4,971,191,969	18,343,936	18,343,936	18,343,936	-	-	(3,316,963)
Geothermal - Blundell	SG	30,046,813	30,046,813	-	30,046,813	-	30,046,813	-	-	51,400	-	-	-
Pollution Control Equipment	SG	168,873	168,873	-	168,873	-	168,873	119,106	119,106	514,019	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	1,266,851	-	1,266,851	-	1,266,851	-	-	-	-	-	-
Total Steam Plant		7,054,612,524	7,054,293,733	(3,840,437)	7,061,367,939	(3,840,437)	7,061,367,939	18,909,356	18,909,356	18,909,356	-	-	(3,840,437)
<b>Hydro Production Plant:</b>													
Pre-merger Pacific	SG	183,606,673	183,566,931	(39,742)	183,527,190	(39,742)	183,527,190	-	-	-	-	-	(39,742)
Pre-merger Utah	SG	39,499,529	39,465,849	(33,680)	39,432,168	(33,680)	39,432,168	-	-	-	-	-	(33,680)
Post-merger	SG-P	684,716,859	687,492,168	(233,011)	689,753,794	(233,011)	689,753,794	14,901,830	14,901,830	14,901,830	-	-	(233,011)
Post-merger	SG-U	165,741,167	165,749,745	(50,023)	166,154,572	(50,023)	166,154,572	4,935,491	4,935,491	4,935,491	-	-	(50,023)
Klamath	SG-P	-	-	-	-	-	-	1,412,738	1,412,738	-	-	-	-
Total Hydro Plant		1,073,564,228	1,076,274,694	(356,456)	1,080,280,462	(356,456)	1,080,280,462	19,837,321	19,837,321	19,837,321	-	-	(356,456)
<b>Other Production Plant:</b>													
Pre-merger Utah	SG	235,129	235,129	-	235,129	-	235,129	-	-	-	-	-	-
Post-merger	SG	1,938,397,467	1,973,524,530	(1,912,485)	1,972,832,356	(1,912,485)	1,972,832,356	6,218,017	6,218,017	6,218,017	-	-	(1,912,485)
Post-merger Wind	SG-W	3,228,361,767	3,229,947,903	(45,518)	3,311,078,264	(45,518)	3,311,078,264	5,081,995	5,081,995	5,081,995	-	-	(45,518)
Black Cap Solar	OR	845,275	845,275	-	845,275	-	845,275	20,958	20,958	20,958	-	-	-
Post-merger	SG	88,685,045	88,695,863	(66,123)	88,862,973	(66,123)	88,862,973	52,101	52,101	52,101	-	-	(66,123)
Total Other Plant		5,256,524,683	5,293,248,700	(2,024,126)	5,373,853,997	(2,024,126)	5,373,853,997	11,373,071	11,373,071	11,373,071	-	-	(2,024,126)
<b>Transmission Plant:</b>													
Pre-merger Pacific	SG	474,090,398	473,902,210	(188,188)	473,714,022	(188,188)	473,714,022	-	-	-	-	-	(188,188)
Pre-merger Utah	SG	610,460,824	610,112,317	(348,507)	609,763,811	(348,507)	609,763,811	-	-	-	-	-	(348,507)
Post-merger	SG	7,053,887,230	7,074,681,672	(1,092,514)	7,108,522,884	(1,092,514)	7,108,522,884	70,640,347	70,640,347	70,640,347	-	-	(1,092,514)
Total Transmission Plant		8,138,438,452	8,158,696,199	(1,629,209)	8,192,000,716	(1,629,209)	8,192,000,716	70,640,347	70,640,347	70,640,347	-	-	(1,629,209)
<b>Distribution Plant:</b>													
California	CA	408,293,351	421,784,934	(210,964)	430,108,104	(210,964)	430,108,104	5,915,002	5,915,002	5,915,002	-	-	(210,964)
Oregon	OR	2,622,184,362	2,627,444,321	(1,899,184)	2,631,824,142	(1,899,184)	2,631,824,142	13,174,142	13,174,142	13,174,142	-	-	(1,899,184)
Washington	WA	632,885,130	633,201,803	(223,044)	633,379,043	(223,044)	633,379,043	516,973	516,973	516,973	-	-	(223,044)
Eastern Wyoming	WYP	746,546,702	747,619,932	(291,266)	749,066,229	(291,266)	749,066,229	1,725,775	1,725,775	1,725,775	-	-	(291,266)
Utah	UT	3,783,298,717	3,806,238,422	(1,981,491)	3,834,883,019	(1,981,491)	3,834,883,019	72,377,659	72,377,659	72,377,659	-	-	(1,981,491)
Idaho	ID	439,640,727	440,736,417	(432,996)	441,774,428	(432,996)	441,774,428	1,425,090	1,425,090	1,425,090	-	-	(432,996)
Western Wyoming	WYU	152,943,451	152,897,866	(45,586)	152,852,280	(45,586)	152,852,280	-	-	-	-	-	(45,586)
Total Distribution Plant		8,785,792,440	8,823,923,695	(5,084,550)	8,873,887,262	(5,084,550)	8,873,887,262	95,134,641	95,134,641	95,134,641	-	-	(5,084,550)



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Description	Factor	Adjusted EPIS Balance Sep 2023	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2023	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2023	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	23,370,448	72,685	(58,368)	23,384,765	47,392	(58,368)	23,373,789	74,471	(58,368)
Oregon	OR	228,200,995	3,293,044	(612,056)	230,881,984	2,824,155	(612,056)	233,094,083	3,756,537	(612,056)
Washington	WA	51,603,640	625,946	(108,683)	52,120,903	600,653	(108,683)	52,612,874	627,732	(108,683)
Eastern Wyoming	WYP	101,795,715	259,018	(183,824)	101,870,909	4,196,635	(183,824)	105,883,720	524,627	(183,824)
Utah	UT	291,594,910	1,039,743	(431,850)	292,202,804	1,068,149	(431,850)	292,839,103	4,428,399	(431,850)
Idaho	ID	58,518,883	177,830	(81,668)	58,615,045	177,903	(81,668)	58,711,279	503,106	(81,668)
Western Wyoming	WYU	20,752,712	-	(24,286)	20,728,425	-	(24,286)	20,704,139	-	(24,286)
Pre-merger Pacific	SG	664,426	-	(9,135)	655,291	-	(9,135)	646,155	-	(9,135)
Pre-merger Utah	SG	2,822,179	-	(27,040)	2,795,139	-	(27,040)	2,768,099	-	(27,040)
Post-merger	SG	331,689,782	67,296	(626,721)	331,140,357	621,455	(626,721)	331,135,091	400,393	(626,721)
General Office	SO	384,129,419	7,328,692	(1,386,364)	390,071,746	4,103,746	(1,386,364)	392,789,128	8,049,929	(1,386,364)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	227,318	-	(67)	227,251	-	(67)	227,183	-	(67)
Customer Service	CN	15,425,424	-	(106,932)	15,318,492	-	(106,932)	15,211,560	-	(106,932)
Fuel Related	SE	3,316,406	-	(11,152)	3,305,254	-	(11,152)	3,294,102	-	(11,152)
Total General Plant		1,514,122,256	12,864,254	(3,668,146)	1,523,318,364	13,640,088	(3,668,146)	1,533,290,306	18,365,194	(3,668,146)
<b>Mining Plant:</b>										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
<b>Intangible Plant:</b>										
California	CA	472,312	-	(10)	472,302	-	(10)	472,293	-	(10)
Customer Service	CN	231,528,834	-	(137,002)	231,391,833	-	(137,002)	231,254,831	-	(137,002)
Pre-merger Utah	SG	471,427	-	(2,057)	469,370	-	(2,057)	467,313	-	(2,057)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,356,505	-	(29)	4,356,476	-	(29)	4,356,447	-	(29)
Oregon	OR	4,612,444	-	(402)	4,612,041	-	(402)	4,611,639	-	(402)
Fuel Related	SE	8,373	-	(244)	8,129	-	(244)	7,885	-	(244)
Post-merger	SG	207,753,166	-	(50,641)	207,702,525	-	(50,641)	207,651,884	-	(50,641)
Klamath Hydro Relicensing	SG-P	103,441,078	-	-	103,436,412	-	-	103,431,747	-	-
Hydro Relicensing	SG-P	9,979,455	-	(4,666)	9,964,535	-	(4,666)	9,949,615	-	(4,666)
Hydro Relicensing	SG-U	494,236,211	2,893,171	(14,920)	496,527,539	558,547	(14,920)	496,444,244	3,282,742	(14,920)
General Office	SO	7,524,759	-	(641,843)	7,524,458	-	(641,843)	7,524,157	-	(641,843)
Utah	UT	2,021,868	-	(301)	2,021,868	-	(301)	2,021,868	-	(301)
Washington	WA	5,341,970	-	(2,628)	5,339,342	-	(2,628)	5,336,714	-	(2,628)
Eastern Wyoming	WYP	-	-	-	-	-	-	-	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,071,748,403	2,893,171	(854,742)	1,073,826,831	558,547	(854,742)	1,073,530,636	3,282,742	(854,742)
<b>Total</b>		<b>32,896,625,886</b>	<b>132,236,896</b>	<b>(17,457,665)</b>	<b>33,011,405,116</b>	<b>196,086,768</b>	<b>(17,457,665)</b>	<b>33,190,034,219</b>	<b>237,542,672</b>	<b>(17,457,665)</b>

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Description	Factor	Adjusted EPIS Balance		Adjusted EPIS Balance		Capital Additions		Retirements		Adjusted EPIS Balance		Capital Additions		Retirements	
		Dec 2023	Jan 2024	Dec 2023	Jan 2024	Dec 2023	Jan 2024	Dec 2023	Jan 2024	Dec 2023	Jan 2024	Dec 2023	Jan 2024	Dec 2023	Jan 2024
<b>Steam Production Plant:</b>															
Pre-merger Pacific	SG	1,007,031,857	1,006,753,295	(278,562)	1,006,474,734	-	-	(278,562)	1,006,474,734	-	-	(278,562)	1,006,474,734	-	(278,562)
Pre-merger Utah	SG	1,050,290,997	1,050,046,085	(244,912)	1,049,801,173	-	-	(244,912)	1,049,801,173	-	-	(244,912)	1,049,801,173	-	(244,912)
Post-merger	SG	4,986,946,942	4,984,716,067	(3,316,963)	4,982,632,541	1,086,088	1,233,438	(3,316,963)	4,982,632,541	6,319,429	6,319,429	(3,316,963)	4,982,632,541	6,319,429	(3,316,963)
Geothermal - Blundell	SG	30,098,213	30,111,567	-	30,124,921	13,354	13,354	-	30,124,921	13,354	13,354	-	30,124,921	13,354	-
Pollution Control Equipment	SG	801,998	801,998	-	801,998	-	-	-	801,998	-	-	-	801,998	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	1,266,851	-	1,266,851	-	-	-	1,266,851	-	-	-	1,266,851	-	-
Total Steam Plant		7,076,436,858	7,073,695,864	(3,840,437)	7,071,102,219	1,099,442	1,246,792	(3,840,437)	7,071,102,219	6,332,783	6,332,783	(3,840,437)	7,071,102,219	6,332,783	(3,840,437)
<b>Hydro Production Plant:</b>															
Pre-merger Pacific	SG	183,487,448	183,447,706	(39,742)	183,407,965	-	-	(39,742)	183,407,965	-	-	(39,742)	183,407,965	-	(39,742)
Pre-merger Utah	SG	39,398,488	39,364,808	(33,680)	39,331,127	-	-	(33,680)	39,331,127	-	-	(33,680)	39,331,127	-	(33,680)
Post-merger	SG-P	704,422,613	704,125,604	(233,011)	703,828,595	(63,998)	(63,998)	(233,011)	703,828,595	37,422,230	37,422,230	(233,011)	703,828,595	37,422,230	(233,011)
Post-merger	SG-U	171,040,040	170,908,376	(50,023)	170,776,713	(81,640)	(81,640)	(50,023)	170,776,713	(3,060)	(3,060)	(50,023)	170,776,713	(3,060)	(50,023)
Klamath	SG-P	1,412,738	1,412,738	-	1,412,738	-	-	-	1,412,738	-	-	-	1,412,738	-	-
Total Hydro Plant		1,099,761,327	1,099,259,233	(356,456)	1,098,757,138	(145,638)	(145,638)	(356,456)	1,098,757,138	37,419,170	37,419,170	(356,456)	1,098,757,138	37,419,170	(356,456)
<b>Other Production Plant:</b>															
Pre-merger Utah	SG	235,129	235,129	-	235,129	-	-	-	235,129	-	-	-	235,129	-	-
Post-merger	SG	1,977,137,888	1,975,166,719	(1,912,485)	1,973,195,550	(58,683)	(58,683)	(1,912,485)	1,973,195,550	(58,683)	(58,683)	(1,912,485)	1,973,195,550	(58,683)	(1,912,485)
Post-merger Wind	SG-W	3,316,114,741	3,317,470,792	(45,518)	3,318,418,517	1,401,569	993,243	(45,518)	3,318,418,517	3,923,763	3,923,763	(45,518)	3,318,418,517	3,923,763	(45,518)
Black Cap Solar	OR	866,233	866,233	-	866,233	-	-	-	866,233	-	-	-	866,233	-	-
Post-merger	SG	88,848,951	88,787,357	(66,123)	88,725,762	4,528	4,528	(66,123)	88,725,762	4,528	4,528	(66,123)	88,725,762	4,528	(66,123)
Total Other Plant		5,383,202,942	5,382,526,230	(2,024,126)	5,381,441,192	1,347,413	939,087	(2,024,126)	5,381,441,192	3,869,607	3,869,607	(2,024,126)	5,381,441,192	3,869,607	(2,024,126)
<b>Transmission Plant:</b>															
Pre-merger Pacific	SG	473,525,833	473,337,645	(188,188)	473,149,457	-	-	(188,188)	473,149,457	-	-	(188,188)	473,149,457	-	(188,188)
Pre-merger Utah	SG	609,415,304	609,066,798	(348,507)	608,718,291	-	-	(348,507)	608,718,291	-	-	(348,507)	608,718,291	-	(348,507)
Post-merger	SG	7,178,070,717	7,187,976,501	(1,092,514)	7,248,179,911	10,998,299	61,295,924	(1,092,514)	7,248,179,911	14,623,456	14,623,456	(1,092,514)	7,248,179,911	14,623,456	(1,092,514)
Total Transmission Plant		8,261,011,854	8,270,380,944	(1,629,209)	8,330,047,659	10,998,299	61,295,924	(1,629,209)	8,330,047,659	14,623,456	14,623,456	(1,629,209)	8,330,047,659	14,623,456	(1,629,209)
<b>Distribution Plant:</b>															
California	CA	435,812,141	436,323,354	(210,964)	437,062,793	722,177	950,403	(210,964)	437,062,793	3,042,360	3,042,360	(210,964)	437,062,793	3,042,360	(210,964)
Oregon	OR	2,643,099,119	2,644,159,119	(1,899,184)	2,647,867,634	2,859,185	5,607,698	(1,899,184)	2,647,867,634	9,492,882	9,492,882	(1,899,184)	2,647,867,634	9,492,882	(1,899,184)
Washington	WA	633,672,972	634,299,077	(223,044)	634,976,779	849,148	902,746	(223,044)	634,976,779	2,400,329	2,400,329	(223,044)	634,976,779	2,400,329	(223,044)
Eastern Wyoming	WYP	750,500,718	751,470,645	(291,286)	752,595,783	1,261,213	1,416,424	(291,286)	752,595,783	1,732,529	1,732,529	(291,286)	752,595,783	1,732,529	(291,286)
Utah	UT	3,905,279,188	3,917,610,625	(1,981,491)	3,934,639,907	14,312,928	19,010,773	(1,981,491)	3,934,639,907	19,371,514	19,371,514	(1,981,491)	3,934,639,907	19,371,514	(1,981,491)
Idaho	ID	442,766,522	443,573,532	(432,996)	444,433,173	1,240,005	1,292,637	(432,996)	444,433,173	1,702,794	1,702,794	(432,996)	444,433,173	1,702,794	(432,996)
Western Wyoming	WYU	152,806,694	152,761,108	(45,586)	152,715,522	-	-	(45,586)	152,715,522	-	-	(45,586)	152,715,522	-	(45,586)
Total Distribution Plant		8,963,937,353	8,980,197,459	(5,084,550)	9,004,293,591	21,344,656	29,180,682	(5,084,550)	9,004,293,591	37,742,508	37,742,508	(5,084,550)	9,004,293,591	37,742,508	(5,084,550)

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Description	Factor	Adjusted EPIS Balance Dec 2023	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2024	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2024	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	23,389,892	8,929	(58,368)	23,340,453	7,494	(58,368)	23,289,579	11,197	(58,368)
Oregon	OR	236,238,564	198,818	(612,056)	235,825,327	169,071	(612,056)	235,382,343	236,302	(612,056)
Washington	WA	53,131,923	21,923	(108,683)	53,045,164	18,135	(108,683)	52,954,616	666,696	(108,683)
Eastern Wyoming	WYP	106,224,523	365,621	(183,824)	106,406,319	227,633	(183,824)	106,450,128	247,864	(183,824)
Utah	UT	296,835,653	1,561,023	(431,850)	297,964,827	608,500	(431,850)	298,141,477	733,555	(431,850)
Idaho	ID	59,132,717	272,646	(81,668)	59,323,695	135,632	(81,668)	59,377,659	154,033	(81,668)
Western Wyoming	WYU	20,679,853	-	(24,286)	20,655,567	-	(24,286)	20,631,281	-	(24,286)
Pre-merger Pacific	SG	637,020	-	(9,135)	627,884	-	(9,135)	618,749	-	(9,135)
Pre-merger Utah	SG	2,741,058	-	(27,040)	2,714,018	-	(27,040)	2,686,978	-	(27,040)
Post-merger	SG	330,908,763	22,814	(626,721)	330,304,856	22,814	(626,721)	329,700,949	22,814	(626,721)
General Office	SO	399,452,693	3,027,720	(1,386,364)	401,094,049	4,068,398	(1,386,364)	403,776,083	3,500,071	(1,386,364)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	227,116	-	(67)	227,049	-	(67)	226,981	-	(67)
Customer Service	CN	15,104,628	-	(106,932)	14,997,696	-	(106,932)	14,890,764	-	(106,932)
Fuel Related	SE	3,282,950	-	(11,152)	3,271,799	-	(11,152)	3,260,647	-	(11,152)
Total General Plant		1,547,987,355	5,479,495	(3,668,146)	1,549,798,704	5,257,676	(3,668,146)	1,551,388,234	5,572,530	(3,668,146)
<b>Mining Plant:</b>										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
<b>Intangible Plant:</b>										
California	CA	472,283	-	(10)	472,273	-	(10)	472,264	-	(10)
Customer Service	CN	231,117,829	-	(137,002)	230,980,828	-	(137,002)	230,843,826	-	(137,002)
Pre-merger Utah	SG	465,257	-	(2,057)	463,200	-	(2,057)	461,143	-	(2,057)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,356,418	-	(29)	4,356,389	-	(29)	4,356,361	-	(29)
Oregon	OR	4,611,237	-	(402)	4,610,834	-	(402)	4,610,432	-	(402)
Fuel Related	SE	7,640	-	(244)	7,396	-	(244)	7,152	-	(244)
Post-merger	SG	207,601,243	-	(50,641)	207,550,602	-	(50,641)	207,499,961	-	(50,641)
Klamath Hydro Relicensing	SG-P	103,427,081	-	(4,666)	103,422,416	-	(4,666)	103,417,750	-	(4,666)
Hydro Relicensing	SG-P	9,934,694	-	(14,920)	9,919,774	-	(14,920)	9,904,853	-	(14,920)
Hydro Relicensing	SO	498,085,143	83,543	(641,843)	498,526,843	511,666	(641,843)	498,396,666	4,115,427	(641,843)
General Office	UT	7,523,855	-	(301)	7,523,554	-	(301)	7,523,252	-	(301)
Utah	WA	2,021,868	-	(2,021,868)	2,021,868	-	(2,021,868)	2,021,868	-	(2,021,868)
Washington	WYP	5,334,087	-	(5,334,087)	5,331,459	-	(5,334,087)	5,326,831	-	(5,334,087)
Eastern Wyoming	WYU	-	-	-	-	-	-	-	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,075,958,636	83,543	(854,742)	1,075,187,436	511,666	(854,742)	1,074,844,360	4,115,427	(854,742)
<b>Total</b>		33,410,119,226	40,207,209	(17,457,665)	33,432,868,770	98,286,189	(17,457,665)	33,513,697,294	109,675,482	(17,457,665)

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Description	Factor	Adjusted EPIS Balance		Adjusted EPIS Balance		Capital Additions		Retirements		Adjusted EPIS Balance		Capital Additions		Retirements	
		Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024
<b>Steam Production Plant:</b>															
Pre-merger Pacific	SG	1,006,196,172	1,005,917,611	(278,562)	(278,562)	-	-	(278,562)	(278,562)	1,005,639,049	-	-	-	(278,562)	-
Pre-merger Utah	SG	1,049,556,262	1,049,311,350	(244,912)	(244,912)	-	-	(244,912)	(244,912)	1,049,066,438	-	-	-	(244,912)	-
Post-merger	SG	4,985,635,007	5,041,960,475	(3,316,963)	(3,316,963)	59,642,431	1,730,855	(3,316,963)	(3,316,963)	5,040,374,367	7,295,106	-	-	(3,316,963)	-
Geothermal - Blundell	SG	30,138,275	30,151,629	-	-	13,354	13,354	-	-	30,164,983	116,434	-	-	-	-
Pollution Control Equipment	SG	801,998	801,998	-	-	-	-	-	-	801,998	135,306	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	1,266,851	-	-	-	-	-	-	1,266,851	-	-	-	-	-
Total Steam Plant		7,073,594,566	7,129,409,915	(3,840,437)	(3,840,437)	59,655,786	1,744,209	(3,840,437)	(3,840,437)	7,127,313,687	7,546,847	-	-	(3,840,437)	-
<b>Hydro Production Plant:</b>															
Pre-merger Pacific	SG	183,368,223	183,328,481	(39,742)	(39,742)	-	-	(39,742)	(39,742)	183,288,739	-	-	-	(39,742)	-
Pre-merger Utah	SG	39,297,447	39,263,767	(33,680)	(33,680)	-	-	(33,680)	(33,680)	39,230,087	-	-	-	(33,680)	-
Post-merger	SG-P	741,017,814	740,720,805	(233,011)	(233,011)	(63,998)	(63,998)	(233,011)	(233,011)	740,423,796	41,384	-	-	(233,011)	-
Post-merger	SG-U	170,723,630	170,591,967	(50,023)	(50,023)	(81,640)	309,046	(50,023)	(50,023)	170,850,990	2,738,481	-	-	(50,023)	-
Klamath	SG-P	1,412,738	1,412,738	-	-	-	-	-	-	1,412,738	-	-	-	-	-
Total Hydro Plant		1,135,819,852	1,135,317,768	(356,456)	(356,456)	(145,638)	245,048	(356,456)	(356,456)	1,135,206,350	2,779,865	-	-	(356,456)	-
<b>Other Production Plant:</b>															
Pre-merger Utah	SG	235,129	235,129	-	-	-	-	-	-	235,129	-	-	-	-	-
Post-merger	SG	1,971,224,381	1,969,253,212	(58,683)	(58,683)	(58,683)	788,469	(58,683)	(58,683)	1,968,129,196	2,175,783	-	-	(58,683)	-
Post-merger Wind	SG-W	3,322,296,762	3,323,427,687	1,176,443	1,176,443	1,176,443	1,059,776	1,176,443	1,176,443	3,324,441,946	4,240,544	-	-	1,176,443	-
Black Cap Solar	OR	866,233	866,233	-	-	-	-	-	-	866,233	-	-	-	-	-
Post-merger	SG	88,664,167	88,602,572	(66,123)	(66,123)	4,528	69,976	(66,123)	(66,123)	88,606,426	41,462	-	-	(66,123)	-
Total Other Plant		5,383,286,673	5,382,384,835	(1,122,287)	(1,122,287)	1,122,287	1,918,220	(1,122,287)	(1,122,287)	5,382,278,930	6,457,789	-	-	(1,122,287)	-
<b>Transmission Plant:</b>															
Pre-merger Pacific	SG	472,961,269	472,773,081	(188,188)	(188,188)	-	-	(188,188)	(188,188)	472,584,892	-	-	-	(188,188)	-
Pre-merger Utah	SG	608,369,784	608,021,278	(348,507)	(348,507)	-	-	(348,507)	(348,507)	607,672,771	-	-	-	(348,507)	-
Post-merger	SG	7,261,710,853	7,280,473,015	(1,092,514)	(1,092,514)	19,854,677	143,775,930	(1,092,514)	(1,092,514)	7,423,156,431	32,113,321	-	-	(1,092,514)	-
Total Transmission Plant		8,343,041,906	8,361,267,374	(1,629,209)	(1,629,209)	19,854,677	143,775,930	(1,629,209)	(1,629,209)	8,503,414,094	32,113,321	-	-	(1,629,209)	-
<b>Distribution Plant:</b>															
California	CA	439,894,188	440,670,683	(210,964)	(210,964)	987,459	4,566,999	(210,964)	(210,964)	445,026,717	5,228,942	-	-	(210,964)	-
Oregon	OR	2,655,461,431	2,659,806,651	(1,899,184)	(1,899,184)	6,244,403	7,680,228	(1,899,184)	(1,899,184)	2,665,587,695	8,383,127	-	-	(1,899,184)	-
Washington	WA	637,156,065	638,823,141	(223,044)	(223,044)	1,890,120	2,713,278	(223,044)	(223,044)	641,313,375	1,590,522	-	-	(223,044)	-
Eastern Wyoming	WYP	754,037,026	755,500,145	(291,266)	(291,266)	1,754,406	1,780,986	(291,266)	(291,266)	756,989,845	2,154,597	-	-	(291,266)	-
Utah	UT	3,952,029,930	3,972,531,268	(1,981,491)	(1,981,491)	22,482,828	39,781,916	(1,981,491)	(1,981,491)	4,010,331,693	24,502,818	-	-	(1,981,491)	-
Idaho	ID	445,702,972	446,995,597	(432,996)	(432,996)	1,725,621	11,818,626	(432,996)	(432,996)	458,381,228	1,795,936	-	-	(432,996)	-
Western Wyoming	WYU	152,669,936	152,624,351	(45,586)	(45,586)	-	-	(45,586)	(45,586)	152,578,765	-	-	-	(45,586)	-
Total Distribution Plant		9,036,951,549	9,066,951,836	(35,057)	(35,057)	35,084,837	68,342,033	(35,057)	(35,057)	9,130,209,319	43,655,942	-	-	(35,057)	-

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Description	Factor	Adjusted EPIS Balance		Adjusted EPIS Balance		Adjusted EPIS Balance		Adjusted EPIS Balance		Retirements	Capital Additions	Retirements	Capital Additions	Retirements
		Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024					
<b>General Plant:</b>														
California	CA	23,242,408	23,190,696	(58,368)	(58,368)	15,845	15,845	(58,368)	23,148,172	(58,368)	22,028	(58,368)	22,028	(58,368)
Oregon	OR	235,006,588	234,607,351	(612,056)	(612,056)	399,324	399,324	(612,056)	234,394,619	(612,056)	566,012	(612,056)	566,012	(612,056)
Washington	WA	53,512,630	53,416,592	(108,663)	(108,663)	35,212	35,212	(108,663)	53,343,122	(108,663)	108,629	(108,663)	108,629	(108,663)
Eastern Wyoming	WYP	106,514,168	106,576,326	(183,824)	(183,824)	298,998	298,998	(183,824)	106,691,500	(183,824)	371,656	(183,824)	371,656	(183,824)
Utah	UT	298,443,182	298,741,255	(431,850)	(431,850)	1,090,099	1,090,099	(431,850)	299,399,504	(431,850)	1,569,935	(431,850)	1,569,935	(431,850)
Idaho	ID	59,450,023	59,521,203	(81,668)	(81,668)	204,282	204,282	(81,668)	59,643,817	(81,668)	274,061	(81,668)	274,061	(81,668)
Western Wyoming	WYU	20,606,994	20,582,708	(24,286)	(24,286)	-	-	(24,286)	20,558,422	(24,286)	-	(24,286)	-	(24,286)
Pre-merger Pacific	SG	609,614	600,478	(9,135)	(9,135)	-	-	(9,135)	591,343	(9,135)	-	(9,135)	-	(9,135)
Pre-merger Utah	SG	2,659,938	2,632,898	(27,040)	(27,040)	-	-	(27,040)	2,605,858	(27,040)	-	(27,040)	-	(27,040)
Post-merger	SG	329,097,043	328,493,136	(626,721)	(626,721)	22,814	22,814	(626,721)	327,869,229	(626,721)	22,814	(626,721)	22,814	(626,721)
General Office	SO	405,889,790	407,586,807	(1,386,364)	(1,386,364)	4,246,871	4,246,871	(1,386,364)	410,447,313	(1,386,364)	7,324,335	(1,386,364)	7,324,335	(1,386,364)
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	226,914	226,847	(67)	(67)	-	-	(67)	226,779	(67)	-	(67)	-	(67)
Customer Service	CN	14,783,832	14,676,900	(106,932)	(106,932)	-	-	(106,932)	14,569,968	(106,932)	-	(106,932)	-	(106,932)
Fuel Related	SE	3,249,495	3,238,343	(11,152)	(11,152)	-	-	(11,152)	3,227,191	(11,152)	-	(11,152)	-	(11,152)
Total General Plant		1,553,292,619	1,554,091,540	(3,668,146)	(3,668,146)	6,313,444	6,313,444	(3,668,146)	1,556,736,838	(3,668,146)	10,259,469	(3,668,146)	10,259,469	(3,668,146)
<b>Mining Plant:</b>														
Coal Mine	SE	1,822,901	1,822,901	-	-	-	-	-	1,822,901	-	-	-	-	-
Total Mining Plant		1,822,901	1,822,901	-	-	-	-	-	1,822,901	-	-	-	-	-
<b>Intangible Plant:</b>														
California	CA	472,254	472,244	(10)	(10)	-	-	(10)	472,235	(10)	-	(10)	-	(10)
Customer Service	CN	230,706,825	230,569,823	(137,002)	(137,002)	-	-	(137,002)	230,432,822	(137,002)	-	(137,002)	-	(137,002)
Pre-merger Utah	SG	459,087	457,030	(2,057)	(2,057)	-	-	(2,057)	454,974	(2,057)	-	(2,057)	-	(2,057)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	4,356,332	4,356,303	(29)	(29)	-	-	(29)	4,356,274	(29)	-	(29)	-	(29)
Oregon	OR	4,610,029	4,609,627	(402)	(402)	-	-	(402)	4,609,224	(402)	-	(402)	-	(402)
Fuel Related	SE	6,908	6,664	(244)	(244)	-	-	(244)	6,419	(244)	-	(244)	-	(244)
Post-merger	SG	207,449,320	207,398,679	(50,641)	(50,641)	-	-	(50,641)	207,348,038	(50,641)	-	(50,641)	-	(50,641)
Klamath Hydro Relicensing	SG-P	103,413,085	103,408,419	(4,666)	(4,666)	-	-	(4,666)	103,403,753	(4,666)	-	(4,666)	-	(4,666)
Hydro Relicensing	SG-P	9,889,933	9,875,013	(14,920)	(14,920)	-	-	(14,920)	9,860,092	(14,920)	-	(14,920)	-	(14,920)
Hydro Relicensing	SO	501,870,250	507,954,844	(641,843)	(641,843)	945,906	945,906	(641,843)	508,256,907	(641,843)	22,414,448	(641,843)	22,414,448	(641,843)
Utah	UT	7,522,951	7,522,649	(301)	(301)	-	-	(301)	7,522,348	(301)	-	(301)	-	(301)
Washington	WA	2,021,868	2,021,868	-	-	-	-	-	2,021,868	-	-	-	-	-
Eastern Wyoming	WYP	5,326,204	5,323,576	(2,628)	(2,628)	-	-	(2,628)	5,320,948	(2,628)	-	(2,628)	-	(2,628)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,078,105,045	1,083,976,739	(854,742)	(854,742)	945,906	945,906	(854,742)	1,084,067,902	(854,742)	22,414,448	(854,742)	22,414,448	(854,742)
<b>Total</b>		33,605,915,110	33,715,222,896	(17,457,665)	(17,457,665)	223,284,790	223,284,790	(17,457,665)	33,921,050,021	(17,457,665)	125,227,681	(17,457,665)	125,227,681	(17,457,665)

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Description	Factor	Adjusted EPIS Balance Jun 2024		Adjusted EPIS Balance Jul 2024		Adjusted EPIS Balance Aug 2024		Capital Additions		Retirements	
		Adjusted EPIS Balance Jun 2024	Capital Additions	Adjusted EPIS Balance Jul 2024	Capital Additions	Adjusted EPIS Balance Aug 2024	Capital Additions	Retirements	Capital Additions	Retirements	
<b>Steam Production Plant:</b>											
Pre-merger Pacific	SG	1,005,360,487	-	1,005,081,926	-	1,004,803,364	-	(278,562)	-	(278,562)	-
Pre-merger Utah	SG	1,048,821,1527	-	1,048,576,615	-	1,048,331,704	-	(244,912)	-	(244,912)	-
Post-merger	SG	5,044,352,510	1,558,544	5,042,594,090	2,565,716	5,041,842,842	956,209	(3,316,963)	13,354	(3,316,963)	13,354
Geothermal - Blundell	SG	30,281,417	13,354	30,294,772	13,354	30,308,126	13,354	-	-	-	-
Pollution Control Equipment	SG	937,305	330,484	1,267,789	-	1,267,789	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	1,266,851	-	1,266,851	-	-	-	-	-
Total Steam Plant		7,131,020,097	1,902,382	7,129,082,043	2,579,070	7,127,820,676	969,563	(3,840,437)	3,840,437	(3,840,437)	(3,840,437)
<b>Hydro Production Plant:</b>											
Pre-merger Pacific	SG	183,248,998	-	183,209,256	-	183,169,514	-	(39,742)	-	(39,742)	-
Pre-merger Utah	SG	39,196,406	-	39,162,726	-	39,129,046	-	(33,680)	-	(33,680)	-
Post-merger	SG-P	740,232,169	669,755	740,668,914	(63,998)	740,371,905	11,947,356	(233,011)	11,947,356	(233,011)	11,947,356
Post-merger	SG-U	173,539,447	2,321,502	175,810,926	(81,640)	175,679,262	(81,640)	(50,023)	(81,640)	(50,023)	(81,640)
Klamath	SG-P	1,412,738	-	1,412,738	-	1,412,738	-	-	-	-	-
Total Hydro Plant		1,137,629,759	2,991,257	1,140,264,560	(145,638)	1,139,762,465	11,865,716	(356,456)	11,865,716	(356,456)	(356,456)
<b>Other Production Plant:</b>											
Pre-merger Utah	SG	235,129	-	235,129	-	235,129	-	-	-	-	-
Post-merger	SG	1,968,392,493	(58,683)	1,966,421,324	(58,683)	1,964,450,155	(58,683)	(1,912,485)	(58,683)	(1,912,485)	(58,683)
Post-merger Wind	SG-W	3,328,636,972	743,243	3,329,334,698	733,243	3,330,022,423	3,664,094	(45,518)	3,664,094	(45,518)	3,664,094
Black Cap Solar	OR	866,233	-	866,233	-	866,233	-	-	-	-	-
Post-merger	SG	88,581,765	192,559	88,708,201	4,528	88,646,607	4,528	(66,123)	4,528	(66,123)	4,528
Total Other Plant		5,386,712,593	877,118	5,385,565,585	679,087	5,384,220,547	3,609,939	(2,024,126)	3,609,939	(2,024,126)	3,609,939
<b>Transmission Plant:</b>											
Pre-merger Pacific	SG	472,396,704	-	472,208,516	-	472,020,328	-	(188,188)	-	(188,188)	-
Pre-merger Utah	SG	607,324,265	-	606,975,758	-	606,627,252	-	(348,507)	-	(348,507)	-
Post-merger	SG	7,454,177,238	70,618,841	7,523,703,585	70,521,761	7,593,132,811	185,450,001	(1,092,514)	185,450,001	(1,092,514)	185,450,001
Total Transmission Plant		8,533,898,207	70,618,841	8,602,887,839	70,521,761	8,671,780,391	185,450,001	(1,629,209)	185,450,001	(1,629,209)	185,450,001
<b>Distribution Plant:</b>											
California	CA	450,044,695	4,116,377	453,950,107	737,317	454,476,459	593,747	(210,964)	593,747	(210,964)	593,747
Oregon	OR	2,672,071,638	11,869,543	2,682,041,997	6,528,776	2,686,671,589	4,900,034	(1,899,184)	4,900,034	(1,899,184)	4,900,034
Washington	WA	642,680,854	2,031,635	644,489,445	1,649,037	645,915,438	1,050,309	(223,044)	1,050,309	(223,044)	1,050,309
Eastern Wyoming	WYP	758,853,156	1,840,137	760,402,007	2,065,668	762,176,389	2,042,315	(291,266)	2,042,315	(291,266)	2,042,315
Utah	UT	4,032,853,021	22,299,113	4,053,170,643	25,807,414	4,076,996,567	41,543,386	(1,981,491)	41,543,386	(1,981,491)	41,543,386
Idaho	ID	459,744,168	1,646,412	460,957,584	1,861,787	462,386,376	4,064,653	(432,996)	4,064,653	(432,996)	4,064,653
Western Wyoming	WYU	152,533,179	-	152,487,593	-	152,442,007	-	(45,586)	-	(45,586)	-
Total Distribution Plant		9,168,780,711	43,803,216	9,207,495,377	38,649,999	9,241,064,826	54,194,443	(5,084,550)	54,194,443	(5,084,550)	54,194,443

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Description	Factor	Adjusted EPIS Balance		Adjusted EPIS Balance		Adjusted EPIS Balance		Adjusted EPIS Balance		Adjusted EPIS Balance	
		Jun 2024	Capital Additions	Retirements	Jul 2024	Capital Additions	Retirements	Aug 2024	Capital Additions	Retirements	Capital Additions
<b>General Plant:</b>											
California	CA	23,111,832	40,686	(58,368)	23,094,150	19,043	(58,368)	23,054,826	35,207	(58,368)	(58,368)
Oregon	OR	234,348,576	906,904	(612,056)	234,643,424	393,237	(612,056)	234,424,605	843,293	(612,056)	(612,056)
Washington	WA	53,343,068	95,228	(108,663)	53,329,613	34,565	(108,663)	53,255,496	85,203	(108,663)	(108,663)
Eastern Wyoming	WYP	106,879,332	281,715	(183,824)	106,977,222	368,073	(183,824)	107,161,471	299,228	(183,824)	(183,824)
Utah	UT	300,537,590	966,870	(431,850)	301,072,611	1,563,651	(431,850)	302,204,411	1,089,261	(431,850)	(431,850)
Idaho	ID	59,836,209	187,202	(81,668)	59,941,743	272,868	(81,668)	60,132,963	205,597	(81,668)	(81,668)
Western Wyoming	WYU	20,534,136	-	(24,286)	20,509,850	-	(24,286)	20,485,563	-	(24,286)	(24,286)
Pre-merger Pacific	SG	582,207	-	(9,135)	573,072	-	(9,135)	563,936	-	(9,135)	(9,135)
Pre-merger Utah	SG	2,578,818	-	(27,040)	2,551,777	-	(27,040)	2,524,737	-	(27,040)	(27,040)
Post-merger	SG	327,285,322	32,222	(626,721)	326,690,823	22,814	(626,721)	326,086,916	22,814	(626,721)	(626,721)
General Office	SO	416,385,285	4,073,953	(1,386,364)	419,072,874	3,342,439	(1,386,364)	421,028,949	3,581,066	(1,386,364)	(1,386,364)
General Office	SG	-	-	-	-	-	-	-	-	-	-
General Office	SG	226,712	-	(67)	226,645	-	(67)	226,577	-	(67)	(67)
Customer Service	CN	14,463,036	-	(106,932)	14,356,104	-	(106,932)	14,249,172	-	(106,932)	(106,932)
Fuel Related	SE	3,216,039	-	(11,152)	3,204,887	-	(11,152)	3,193,736	-	(11,152)	(11,152)
<b>Total General Plant</b>		1,563,328,161	6,584,780	(3,668,146)	1,566,244,796	6,016,709	(3,668,146)	1,568,593,359	6,161,669	(3,668,146)	(3,668,146)
<b>Mining Plant:</b>											
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	-
<b>Total Mining Plant</b>		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	-
<b>Intangible Plant:</b>											
California	CA	472,225	-	(10)	472,215	-	(10)	472,206	-	(10)	(10)
Customer Service	CN	230,295,820	-	(137,002)	230,158,819	-	(137,002)	230,021,817	-	(137,002)	(137,002)
Pre-merger Utah	SG	452,917	-	(2,057)	450,860	-	(2,057)	448,804	-	(2,057)	(2,057)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-
Idaho	ID	4,356,246	-	(29)	4,356,217	-	(29)	4,356,188	-	(29)	(29)
Oregon	OR	4,608,822	-	(402)	4,608,419	-	(402)	4,608,017	-	(402)	(402)
Fuel Related	SE	6,175	-	(244)	5,931	-	(244)	5,687	-	(244)	(244)
Post-merger	SG	207,297,396	-	(50,641)	207,246,755	-	(50,641)	207,196,114	-	(50,641)	(50,641)
Klamath Hydro Relicensing	SG-P	103,399,088	-	-	103,394,422	-	-	103,389,757	-	-	-
Hydro Relicensing	SG-P	9,845,172	-	(4,666)	9,830,251	-	(4,666)	9,815,331	-	(4,666)	(4,666)
Hydro Relicensing	SO	530,031,512	205,343	(641,843)	529,595,012	2,677,837	(641,843)	531,631,006	161,390,829	(641,843)	(641,843)
Utah	UT	7,522,046	-	(301)	7,521,745	-	(301)	7,521,443	-	(301)	(301)
Washington	WA	2,021,868	-	-	2,021,868	-	-	2,021,868	-	-	-
Eastern Wyoming	WYP	5,318,321	-	(2,628)	5,315,693	-	(2,628)	5,313,065	-	(2,628)	(2,628)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-
<b>Total Intangible Plant</b>		1,105,627,608	205,343	(854,742)	1,104,978,208	2,677,837	(854,742)	1,106,801,302	161,390,829	(854,742)	(854,742)
<b>Total</b>		34,028,820,036	126,982,937	(17,457,665)	34,138,345,308	120,978,824	(17,457,665)	34,241,866,466	423,642,159	(17,457,665)	(17,457,665)

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Description	Factor	Adjusted EPIS Balance		Adjusted EPIS Balance		Capital		Adjusted EPIS Balance		Capital		Retirements	
		Sep 2024	Oct 2024	Oct 2024	Nov 2024	Additions	Retirements	Retirements	Additions	Additions	Retirements		
<b>Steam Production Plant:</b>													
Pre-merger Pacific	SG	1,004,524,803	1,004,246,241	(278,562)	1,003,967,679	-	(278,562)	-	1,003,967,679	-	(278,562)	-	(278,562)
Pre-merger Utah	SG	1,048,086,792	1,047,841,880	(244,912)	1,047,596,969	-	(244,912)	-	1,047,596,969	-	(244,912)	-	(244,912)
Post-merger	SG	5,039,482,088	5,037,683,216	(3,316,963)	5,037,072,768	1,518,092	(3,316,963)	2,706,515	5,037,072,768	14,465,917	(3,316,963)	13,354	(3,316,963)
Geothermal - Blundell	SG	30,321,480	30,334,834	-	30,348,188	13,354	-	13,354	30,348,188	13,354	-	-	-
Pollution Control Equipment	SG	1,267,789	1,267,789	-	1,267,789	-	-	-	1,267,789	68,738	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	1,266,851	-	1,266,851	-	-	-	1,266,851	-	-	-	-
Total Steam Plant		7,124,949,802	7,122,640,811	(3,840,437)	7,121,520,244	1,531,446	(3,840,437)	2,719,869	7,121,520,244	14,548,009	(3,840,437)	13,354	(3,840,437)
<b>Hydro Production Plant:</b>													
Pre-merger Pacific	SG	183,129,773	183,090,031	(39,742)	183,050,289	-	(39,742)	-	183,050,289	-	(39,742)	-	(39,742)
Pre-merger Utah	SG	39,095,365	39,061,685	(33,680)	39,028,005	-	(33,680)	-	39,028,005	-	(33,680)	-	(33,680)
Post-merger	SG-P	752,086,250	767,421,006	(233,011)	770,505,030	15,567,767	(233,011)	3,317,035	770,505,030	7,205,580	(233,011)	7,205,580	(233,011)
Post-merger	SG-U	175,547,599	175,415,936	(50,023)	188,981,917	(81,640)	(50,023)	13,616,005	188,981,917	7,235,247	(50,023)	7,235,247	(50,023)
Klamath	SG-P	1,412,738	1,412,738	-	1,412,738	-	-	-	1,412,738	-	-	-	-
Total Hydro Plant		1,151,271,725	1,166,401,396	(356,456)	1,182,977,980	15,486,127	(356,456)	16,933,040	1,182,977,980	14,440,827	(356,456)	14,440,827	(356,456)
<b>Other Production Plant:</b>													
Pre-merger Utah	SG	235,129	235,129	-	235,129	-	-	-	235,129	-	-	-	-
Post-merger	SG	1,962,478,986	1,960,507,818	(1,912,485)	1,958,595,333	(58,683)	(1,912,485)	(58,683)	1,958,595,333	1,912,799	(1,912,485)	1,912,799	(1,912,485)
Post-merger Wind	SG-W	3,333,640,999	3,334,390,262	(45,518)	3,335,139,525	794,780	(45,518)	794,780	3,335,139,525	5,012,496	(45,518)	5,012,496	(45,518)
Black Cap Solar	OR	866,233	866,233	-	866,233	-	-	-	866,233	99,127	-	99,127	-
Post-merger	SG	88,585,012	88,523,417	(66,123)	88,457,294	4,528	(66,123)	4,528	88,457,294	4,528	(66,123)	4,528	(66,123)
Total Other Plant		5,385,806,360	5,384,522,860	(2,024,126)	5,385,239,359	740,625	(2,024,126)	740,625	5,385,239,359	7,028,950	(2,024,126)	7,028,950	(2,024,126)
<b>Transmission Plant:</b>													
Pre-merger Pacific	SG	471,832,140	471,643,951	(188,188)	471,455,763	-	(188,188)	-	471,455,763	-	(188,188)	-	(188,188)
Pre-merger Utah	SG	606,278,745	605,930,239	(348,507)	605,581,732	-	(348,507)	-	605,581,732	-	(348,507)	-	(348,507)
Post-merger	SG	7,777,490,298	7,830,933,838	(1,092,514)	7,830,933,838	54,536,055	(1,092,514)	2,318,688,582	7,830,933,838	34,729,797	(1,092,514)	34,729,797	(1,092,514)
Total Transmission Plant		8,855,601,183	8,903,508,028	(1,629,209)	8,903,508,028	54,536,055	(1,629,209)	2,318,688,582	8,903,508,028	34,729,797	(1,629,209)	34,729,797	(1,629,209)
<b>Distribution Plant:</b>													
California	CA	454,859,241	456,399,543	(210,964)	457,665,978	1,751,266	(210,964)	1,477,399	457,665,978	118,896,786	(210,964)	118,896,786	(210,964)
Oregon	OR	2,689,672,439	2,691,530,449	(1,899,184)	2,702,510,425	3,757,193	(1,899,184)	12,879,160	2,702,510,425	4,877,810	(1,899,184)	4,877,810	(1,899,184)
Washington	WA	646,742,704	647,397,772	(223,044)	650,663,810	878,112	(223,044)	3,489,081	650,663,810	12,121,013	(223,044)	12,121,013	(223,044)
Eastern Wyoming	WYP	763,927,418	765,306,515	(291,266)	766,573,453	1,670,383	(291,266)	1,558,225	766,573,453	9,389,036	(291,266)	9,389,036	(291,266)
Utah	UT	4,116,558,461	4,133,262,733	(1,981,491)	4,156,761,934	18,685,762	(1,981,491)	25,480,892	4,156,761,934	51,285,315	(1,981,491)	51,285,315	(1,981,491)
Idaho	ID	466,018,034	467,211,697	(432,996)	468,297,534	1,626,659	(432,996)	1,518,833	468,297,534	1,475,347	(432,996)	1,475,347	(432,996)
Western Wyoming	WYU	152,396,421	152,350,836	(45,586)	152,305,250	-	(45,586)	-	152,305,250	-	(45,586)	-	(45,586)
Total Distribution Plant		9,290,174,718	9,313,459,544	(5,084,550)	9,354,776,384	28,369,376	(5,084,550)	46,403,390	9,354,776,384	198,045,307	(5,084,550)	198,045,307	(5,084,550)



PacifiCorp  
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Description	Factor	Adjusted EPIS Balance		Adjusted EPIS Balance		Capital		Adjusted EPIS Balance		Capital		Retirements	
		Sep 2024	Oct 2024	Oct 2024	Nov 2024	Additions	Retirements	Oct 2024	Nov 2024	Additions	Retirements		
<b>General Plant:</b>													
California	CA	23,031,665	23,020,466	(58,368)	(58,368)	47,168	28,224	23,020,466	22,990,322	1,469,444	(58,368)	1,469,444	(58,368)
Oregon	OR	234,655,843	235,147,315	(612,056)	(612,056)	1,103,527	629,987	235,147,315	235,166,247	51,551,224	(612,056)	51,551,224	(612,056)
Washington	WA	53,232,017	53,232,385	(108,663)	(108,663)	109,051	59,800	53,232,385	53,183,503	2,948,377	(108,663)	2,948,377	(108,663)
Eastern Wyoming	WYP	107,276,875	107,459,596	(183,824)	(183,824)	366,546	1,279,234	107,459,596	108,555,005	1,531,669	(183,824)	1,531,669	(183,824)
Utah	UT	302,861,822	303,991,811	(431,850)	(431,850)	1,561,838	2,155,682	303,991,811	305,715,643	2,752,663	(431,850)	2,752,663	(431,850)
Idaho	ID	60,256,891	60,448,144	(81,668)	(81,668)	272,921	358,595	60,448,144	60,725,071	445,494	(81,668)	445,494	(81,668)
Western Wyoming	WYU	20,461,277	20,436,991	(24,286)	(24,286)	-	-	20,436,991	20,412,705	-	(24,286)	-	(24,286)
Pre-merger Pacific	SG	554,801	545,666	(9,135)	(9,135)	-	-	545,666	536,530	-	(9,135)	-	(9,135)
Pre-merger Utah	SG	2,497,697	2,470,657	(27,040)	(27,040)	-	-	2,470,657	2,443,617	-	(27,040)	-	(27,040)
Post-merger	SG	325,483,009	324,879,102	(626,721)	(626,721)	22,814	75,888	324,879,102	324,328,269	27,639	(626,721)	27,639	(626,721)
General Office	SO	423,223,651	425,940,458	(1,386,364)	(1,386,364)	4,103,171	3,175,568	425,940,458	427,729,662	21,628,151	(1,386,364)	21,628,151	(1,386,364)
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	226,510	226,443	(67)	(67)	-	-	226,443	226,375	-	(67)	-	(67)
Customer Service	CN	14,142,240	14,035,308	(106,932)	(106,932)	-	-	14,035,308	13,928,376	-	(106,932)	-	(106,932)
Fuel Related	SE	3,182,584	3,171,432	(11,152)	(11,152)	-	-	3,171,432	3,160,280	-	(11,152)	-	(11,152)
Total General Plant		1,571,086,883	1,575,005,772	(3,668,146)	(3,668,146)	7,587,035	7,762,978	1,575,005,772	1,579,100,605	82,354,662	(3,668,146)	82,354,662	(3,668,146)
<b>Mining Plant:</b>													
Coal Mine	SE	1,822,901	1,822,901	-	-	-	-	1,822,901	1,822,901	-	-	-	-
Total Mining Plant		1,822,901	1,822,901	-	-	-	-	1,822,901	1,822,901	-	-	-	-
<b>Intangible Plant:</b>													
California	CA	472,196	472,186	(10)	(10)	-	-	472,186	472,177	-	(10)	-	(10)
Customer Service	CN	229,884,816	229,747,814	(137,002)	(137,002)	-	-	229,747,814	229,610,812	-	(137,002)	-	(137,002)
Pre-merger Utah	SG	446,747	444,691	(2,057)	(2,057)	-	-	444,691	442,634	-	(2,057)	-	(2,057)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	4,356,159	4,356,130	(29)	(29)	-	-	4,356,130	4,356,102	-	(29)	-	(29)
Oregon	OR	4,607,614	4,607,212	(402)	(402)	-	-	4,607,212	4,606,809	-	(402)	-	(402)
Fuel Related	SE	5,442	5,198	(244)	(244)	-	-	5,198	4,954	-	(244)	-	(244)
Post-merger	SG	207,145,473	207,094,832	(50,641)	(50,641)	-	-	207,094,832	207,044,191	-	(50,641)	-	(50,641)
Klamath Hydro Relicensing	SG-P	103,385,091	103,380,425	(4,666)	(4,666)	-	-	103,380,425	103,375,760	-	(4,666)	-	(4,666)
Hydro Relicensing	SG-U	9,800,410	9,785,490	(14,920)	(14,920)	-	-	9,785,490	9,770,570	-	(14,920)	-	(14,920)
Hydro Relicensing	SO	692,379,992	691,943,492	(641,843)	(641,843)	205,343	1,576,837	691,943,492	692,878,486	8,838,107	(641,843)	8,838,107	(641,843)
General Office	UT	7,521,142	7,520,840	(301)	(301)	-	-	7,520,840	7,520,539	-	(301)	-	(301)
Utah	WA	2,021,868	2,021,868	-	-	-	-	2,021,868	2,021,868	-	-	-	-
Washington	WYP	5,310,438	5,307,810	(2,628)	(2,628)	-	-	5,307,810	5,305,182	-	(2,628)	-	(2,628)
Eastern Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-
Western Wyoming	WYU	1,267,337,389	1,266,687,989	(854,742)	(854,742)	205,343	1,576,837	1,266,687,989	1,267,410,084	8,838,107	(854,742)	8,838,107	(854,742)
Total Intangible Plant		34,648,050,960	34,739,049,301	(17,457,665)	(17,457,665)	108,456,006	2,394,825,321	34,739,049,301	37,116,416,957	359,985,657	(17,457,665)	359,985,657	(17,457,665)

PacifiCorp  
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Description	Factor	Adjusted EPIS Balance		End of Period December 2024 Test Period Balance
		Dec 2024		
<b>Steam Production Plant:</b>				
Pre-merger Pacific	SG	1,003,689,118		1,003,689,118
Pre-merger Utah	SG	1,047,352,057		1,047,352,057
Post-merger	SG	5,048,221,722		5,048,221,722
Geothermal - Blundell	SG	30,361,542		30,361,542
Pollution Control Equipment	SG	1,336,526		1,336,526
Pollution Control Equipment	SG	-		-
Pollution Control Equipment	SG	-		-
Post-merger - Cholla	SG	1,266,851		1,266,851
Total Steam Plant		7,132,227,816		7,132,227,816
<b>Hydro Production Plant:</b>				
Pre-merger Pacific	SG	183,010,548		183,010,548
Pre-merger Utah	SG	38,994,324		38,994,324
Post-merger	SG-P	777,477,600		777,477,600
Post-merger	SG-U	196,167,141		196,167,141
Klamath	SG-P	1,412,738		1,412,738
Total Hydro Plant		1,197,062,350		1,197,062,350
<b>Other Production Plant:</b>				
Pre-merger Utah	SG	235,129		235,129
Post-merger	SG	1,958,536,962		1,958,536,962
Post-merger Wind	SG-W	3,340,106,504		3,340,106,504
Black Cap Solar	OR	965,360		965,360
Post-merger	SG	88,400,228		88,400,228
Total Other Plant		5,388,244,183		5,388,244,183
<b>Transmission Plant:</b>				
Pre-merger Pacific	SG	471,267,575		471,267,575
Pre-merger Utah	SG	605,233,226		605,233,226
Post-merger	SG	10,182,167,188		10,182,167,188
Total Transmission Plant		11,258,667,989		11,258,667,989
<b>Distribution Plant:</b>				
California	CA	576,351,800		576,351,800
Oregon	OR	2,705,489,051		2,705,489,051
Washington	WA	662,561,779		662,561,779
Eastern Wyoming	WYP	775,671,204		775,671,204
Utah	UT	4,206,065,758		4,206,065,758
Idaho	ID	469,339,885		469,339,885
Western Wyoming	WYU	152,259,664		152,259,664
Total Distribution Plant		9,547,739,141		9,547,739,141

PacifiCorp  
Oregon General Rate Case - December 2025  
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Description	Factor	Adjusted EPIS Balance Dec 2024	End of Period December 2024 Test Period Balance
<b>General Plant:</b>			
California	CA	24,401,398	24,401,398
Oregon	OR	286,104,415	286,104,415
Washington	WA	56,023,197	56,023,197
Eastern Wyoming	WYP	109,902,851	109,902,851
Utah	UT	308,036,456	308,036,456
Idaho	ID	61,088,897	61,088,897
Western Wyoming	WYU	20,388,418	20,388,418
Pre-merger Pacific	SG	527,395	527,395
Pre-merger Utah	SG	2,416,577	2,416,577
Post-merger	SG	323,729,187	323,729,187
General Office	SO	447,971,449	447,971,449
General Office	SG	-	-
General Office	SG	226,308	226,308
Customer Service	CN	13,821,444	13,821,444
Fuel Related	CN	3,149,128	3,149,128
Fuel Related	SE	-	-
Total General Plant		1,657,787,121	1,657,787,121
<b>Mining Plant:</b>			
Coal Mine	SE	1,822,901	1,822,901
Total Mining Plant		1,822,901	1,822,901
<b>Intangible Plant:</b>			
California	CA	472,167	472,167
Customer Service	CN	229,473,811	229,473,811
Pre-merger Utah	SG	440,577	440,577
Pre-merger Pacific	SG	-	-
Idaho	ID	4,356,073	4,356,073
Oregon	OR	4,606,407	4,606,407
Fuel Related	SE	4,710	4,710
Post-merger	SG	206,993,550	206,993,550
Klamath Hydro Relicensing	SG-P	-	-
Hydro Relicensing	SG-P	103,371,094	103,371,094
Hydro Relicensing	SG-U	9,755,649	9,755,649
General Office	SO	701,074,750	701,074,750
Utah	UT	7,520,237	7,520,237
Washington	WA	2,021,868	2,021,868
Eastern Wyoming	WYP	5,302,554	5,302,554
Western Wyoming	WYU	-	-
Total Intangible Plant		1,275,393,448	1,275,393,448
<b>Total</b>		<b>37,458,944,949</b>	<b>37,458,944,949</b>
			<b>Ref 8.4.4</b>

**PacifiCorp  
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 Steam Plant Additions**

Project Description	FERC Account	Factor	Inservice Date	July23 to Dec24	
				Plant Adds	Ref.
Jim Bridger - CCR Jim Bridger FGD Pond 3	312	SG	Sep-23	41,278,919	8.4.30
Jim Bridger - U1 Conversion to Natural Gas Imp. Phase	312	SG	Apr-24	17,307,777	8.4.30
Jim Bridger - U2 Conversion to Natural Gas Imp Phase	312	SG	Apr-24	17,267,132	8.4.30
Naughton - U2 Hydrogen Damage Tube Replacement CY23	312	SG	Aug-23	3,561,453	
Hunter - 303 Boiler WW Panels and Coating	312	SG	Apr-24	2,893,495	
Hunter - 303 LP Turbine Overhaul	312	SG	Apr-24	2,731,124	
Hunter - 303 Boiler Rear Lower Slope Replacement	312	SG	Apr-24	2,632,457	
Huntington - U2 Boiler Reheat Header Replacement	312	SG	Mar-24	2,489,496	
Dave Johnston - U0 - MILL BLANKET - 2024	312	SG	Various	2,486,112	
Hunter - 303 Baghouse Bags - CY24	312	SG	Apr-24	2,361,574	
Dave Johnston - U0 - PUMPS AND VALVES - 2024	312	SG	Various	2,260,102	
Hunter - 303 Scrubber Component Overhaul	312	SG	Apr-24	1,948,353	
Hunter - 303 3-7 Feedwater Heater Replacement	312	SG	Dec-24	1,883,446	
Hunter - 303 Stack Inlet Duct Overhaul	312	SG	Apr-24	1,853,078	
Huntington - U2 Burner Corner Coal Nozzle & Tip repla	312	SG	Dec-23	1,632,279	
Hunter - 303 3-6 Feedwater Heater Replacement	312	SG	Apr-24	1,523,504	
Hunter - 300 Recovery Basin Lining	312	SG	Sep-23	1,509,435	
Hunter - 303 Burner Nozzle Overhaul	312	SG	Apr-24	1,405,294	
Dave Johnston - U0 PurchLargeCentrifCompressor	312	SG	Mar-24	1,319,082	
Colstrip - COLU4 Overhaul Capital CY24	312	SG	Dec-24	1,250,307	
Dave Johnston - U0 316(b) Compliance - Barrier Net Installation	312	SG	Dec-23	1,194,838	
Dave Johnston - U0 - PUMPS AND VALVES - 2023	312	SG	Various	1,166,899	
Jim Bridger - U0 Southend Building Heating 22/23/24	312	SG	Dec-24	1,121,567	
Wyodak - U1 - Pulverizer Overhaul "A" CY24	312	SG	Apr-24	1,040,496	
Projects Less Than \$1million	312	SG	Various	78,506,612	
Steam Plant Five Year Average Removals	312	SG	Various	(11,941,505)	
				<u>182,683,326</u>	

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Pro Forma Plant Additions and Retirements**  
**Hydro Plant Additions**

Project Description	FERC Account	Factor	Inservice Date	July23 to Dec24	
				Plant Adds	Ref.
IKL-Fall Creek Hatchery	332	SG-P	Mar-24	36,460,246	8.4.30
Hydro West Misc Projects <\$100k	332	SG-P	Various	14,132,302	
ILR 4.5 Yale Downstream Fish Passage	332	SG-P	Oct-24	10,428,493	8.4.31
Cutler Relicensing	332	SG-U	Nov-24	8,446,875	
Swift 1 Spillway Gate Bulkhead	332	SG-P	Sep-24	6,153,991	
Toketee 2 Turbine Refurbishment	332	SG-P	Dec-23	5,741,655	
ILR 11.2.2.12 Beaver Bay PH 1 Renovation	332	SG-P	Dec-24	5,556,226	
Cutler Surge Tank Anchor Upgrades	332	SG-U	Dec-24	3,568,904	
Soda Spinning Reserve	332	SG-U	Dec-24	2,676,151	
Hydro Blanket / Emergent Capital	332	SG-P	Various	2,671,570	
Merwin Gantry Crane Coating	332	SG-P	Dec-23	2,623,640	
Ashton Trash Rake	332	SG-U	Jul-24	2,403,142	
Hydro East Misc Projects <\$100k	332	SG-U	Various	1,937,700	
Paris Hydro Project Decommissioning	332	SG-U	Nov-24	1,894,402	
Oneida Switchgear	332	SG-U	Jun-24	1,842,656	
ILR 11.2.2.13 Cougar Park Renovation	332	SG-P	Dec-23	1,652,720	
Hydro Facilities & Office Equipment	332	SG-P	Various	1,516,499	
Grace Unit #5 Pivot Valve	332	SG-U	Nov-24	1,502,950	
Hydro Gen/Other Equipment Failure Emergent	332	SG-U	Various	1,448,676	
Iron Gate (Fall Creek Hatchery) Bridge	332	SG-P	Dec-24	1,412,738	
Grace Unit #4 Pivot Valve	332	SG-U	Nov-24	1,396,299	
ILR 11.2.2.12 Beaver Bay Park Redesign p	332	SG-P	Sep-23	1,363,794	
IRO P3 Auxiliary Minimum Flow Supply System	332	SG-P	Oct-24	1,355,811	
IWF Tailrace Realignment	332	SG-P	Dec-23	1,343,613	
ILR 11.2.14 ADA Fishing Access	332	SG-P	Sep-24	1,073,069	
Projects Less Than \$1million	332	SG-P	Various	12,903,071	
Projects Less Than \$1million	332	SG-U	Various	5,649,980	
Hydro Plant Five Year Average Removals	332	SG-P	Various	(1,640,766)	
Hydro Plant Five Year Average Removals	332	SG-U	Various	(1,469,517)	
				<u>136,046,888</u>	

**PacifiCorp  
Oregon General Rate Case - December 2025  
Pro Forma Plant Additions and Retirements  
Other Plant Additions**

<b>Project Description</b>	<b>FERC Account</b>	<b>Factor</b>	<b>Inservice Date</b>	<b>July23 to Dec24 Plant Adds</b>	<b>Ref.</b>
Foote Creek 2-4 Repowering	343	SG-W	Nov-23	84,731,798	8.4.31
Lake Side - U21 Major Inspection Overhaul - CY23	343	SG	Oct-23	17,331,361	8.4.31
Lake Side - U22 Major Inspection Overhaul - CY23	343	SG	Oct-23	17,331,361	8.4.32
Dunlap 1 Wind Operating	343	SG-W	Various	9,362,966	
Wind Component Replacement Blanket	343	SG-W	Various	7,997,638	
Pryor Mountain Wind Operating	343	SG-W	Various	3,827,080	
Hermiston - HERMU1 Overhaul Capital CY23 HGP	343	SG	Dec-23	3,569,822	
W-1799 EAGLE MITIGATION	343	SG-W	Dec-24	1,743,279	
Wind SCADA Hardware/Software	343	SG-W	Various	1,560,000	
Hermiston - HERM Addl Capital Upgrades/Repl CY24	343	SG	Dec-24	1,464,323	
Cedar Springs Wind Operating	343	SG-W	Various	1,114,462	
Wind Electrical Components	343	SG-W	Various	1,000,000	
Projects Less Than \$1million	343	SG	Various	11,227,660	
Projects Less Than \$1million - Wind	343	SG-W	Various	4,434,932	
Projects Less Than \$1million	343	SSGCT	Various	707,022	
Projects Less Than \$1million	343	OR	Various	370,052	
Other Plant Five Year Average Removals	343	SG	Various	(2,460,627)	
Other Plant - Wind Five Year Average Removals	343	SG	Various	(292,108)	
				<u>165,021,021</u>	

**PacifiCorp  
Oregon General Rate Case - December 2025  
Pro Forma Plant Additions and Retirements  
Transmission Plant Additions**

Project Description	FERC Account	Factor	Inservice Date	July23 to Dec24	Ref.
				Plant Adds	
Gateway South Aeolus Mona 500kV Line	355	SG	Dec-24	2,076,638,863	8.4.32
D1: Windstar - Shirley Basin 230kV Line	355	SG	Various	288,005,105	8.4.32
Anticline 345 kV Phase Shifter	355	SG	Nov-24	133,522,880	8.4.32
Oquirrh Terminal 345kV Line	355	SG	Nov-24	75,845,547	8.4.33
TMP Customer New Revenue East	355	SG	Various	71,823,863	
Project Specialized	355	SG	Various	63,544,108	8.4.33
Wildfire Mitigation - Trans	355	SG	Various	52,166,405	
TMP EV2024 Network Upgrades for Gen Interconnection	355	SG	Various	40,069,949	
Path C Transmission Improvements	355	SG	May-24	31,337,191	8.4.33
Customer 8 - UT - Trans (1)	355	SG	Various	25,300,000	8.4.33
Gateway South 230kV supporting projects	355	SG	Dec-24	20,213,000	8.4.34
Enhanced Substation Security	355	SG	Aug-24	18,000,000	8.4.34
Klamath Falls - Snow Goose 230kV Line No. 2 TPL	355	SG	Aug-23	15,580,243	8.4.34
Transmission - PP	355	SG	Various	12,100,908	
Fort Hall/BIA Goshen Kinport 2310(1185)	355	SG	Dec-23	11,789,976	8.4.34
Replacements Investment Programs - T - UT	355	SG	Various	10,033,135	
Walla Walla 69 kV Loop Reconfig Recondct	355	SG	Various	9,444,100	
Oregon Rplc OH Trans - Poles	355	SG	Various	9,350,920	
Oquirrh - Grinding Loop Reconductor	355	SG	May-24	9,314,629	
Customer 27 - UT - Trans	355	SG	Jun-24	8,605,007	
Houston Lake-Ponderosa Add Second 115kV Line	355	SG	May-24	7,943,819	
Replace Overhead Transmission Poles - UT	355	SG	Various	7,785,959	
Magna Cap and Tooele - Pine Cyn Rebuild 138kV	355	SG	Various	7,472,693	
Jackalope-Bixby Transmission Upgrade	355	SG	Oct-24	7,034,353	
Bear River 138kV Conversion	355	SG	Various	6,996,140	
Customer 22 - UT - Trans	355	SG	Sep-24	6,934,686	
OTP196 Nephi 2nd POD	355	SG	Sep-24	6,905,150	
Tucker 69 kV Tie Line	355	SG	Various	6,405,107	
Klamath Falls -Hornet 69 kv line 9, Reconductor 5.3 miles T	355	SG	Nov-23	6,029,448	
Replace Substation Switchgear, Breakers, Reclosers - T - UT	355	SG	Various	5,771,565	
Line 30 & 65 Convert to 115 kV; New 230-69kV Sub T	355	SG	Various	5,758,615	
Fort Hall/BIA Jim Bridger Kinport G-2067 - shared IPC	355	SG	Jun-24	5,372,570	
Replace - Storm & Casualty - Trans UT	355	SG	Various	5,261,024	
Midpoint 500 kV Series Capacitor Bank Replacement (IDP)	355	SG	Jan-24	4,911,459	
Replace Overhead Transmission Lines - Other - UT	355	SG	Various	4,816,528	
Lone Pine- Whetstone 230kV Line	355	SG	Various	4,439,814	
Midvalley: Rpl Failed #1 Transformer	355	SG	Various	4,177,244	
Grantsville Increase Capacity - Trans	355	SG	Dec-23	4,002,715	
Replace Sigurd #6 345-230kV 450 MVA XFMR	355	SG	Dec-23	4,000,000	
Apple Valley Install New Dist Sub - Trans	355	SG	Nov-23	3,866,009	
Cross Hollows Install 2nd Xfmr - Trans	355	SG	Mar-24	3,780,901	
Jim Bridger - Goshen 345kV Ln Str Replc	355	SG	Jul-24	3,600,000	
Huntington - U0 Universal Spare GSU Huntington Plant	355	SG	Dec-23	3,588,484	
St Johns (BPA) to Knott 115kV Line Conversion Project	355	SG	Various	3,342,248	
Oregon Rpl OH Trans Other	355	SG	Various	3,337,675	
Wildfire - Trans PP	355	SG	Various	3,333,472	
WP West Acquisitions-ACC Burial on 100S	355	SG	Mar-24	3,283,134	
Replacements Investment Programs - T - WY	355	SG	Various	3,191,759	
Montpelier Area Voltage Support	355	SG	Various	2,963,176	
Calif Rplc Trans Storm & Casualty	355	SG	Various	2,941,365	
SF6 - Circuit Breaker Replacements - T - UT	355	SG	Various	2,716,927	
Dillard Tap: 37-1 to Winston:37-5 69KV Trans Tie	355	SG	Oct-24	2,616,829	
Moab-Pinto 138 kV: Install Auto Rollover	355	SG	Apr-24	2,567,444	
Amps - Control Building Addition	355	SG	Apr-24	2,562,093	

**PacifiCorp  
Oregon General Rate Case - December 2025  
Pro Forma Plant Additions and Retirements  
Transmission Plant Additions**

<b>Project Description</b>	<b>FERC Account</b>	<b>Factor</b>	<b>Inservice Date</b>	<b>July23 to Dec24 Plant Adds</b>	<b>Ref.</b>
Transmission System Hardening and Resiliency	355	SG	Various	2,419,211	
Oregon - Trans Highway Relocations	355	SG	Various	2,373,564	
Replacements Investment Programs - T - ID	355	SG	Various	2,321,554	
St. George-Purgatory Flat Line Upgrade	355	SG	Dec-23	2,313,670	
Midpoint T501 TFMR Damage (IDP)	355	SG	Jul-24	2,303,034	
OTP188 UAMPS Lehi 138kV Loop (Carter to Saratoga)	355	SG	May-24	2,117,456	
Pilot Butte Replace 3 Failed CTs	355	SG	Nov-23	2,096,469	
Upgrades Investment Programs - T - UT	355	SG	Various	2,076,865	
BLM & Other ROW Renewals - T - ID	355	SG	Various	2,071,625	
Populus - Terminal 345kV Line	355	SG	Jul-05	2,063,400	
Trans Customer System Upgrade- East >\$1.0M	355	SG	Various	2,045,184	
TMP Customer New Revenue West	355	SG	Various	1,973,360	
Replace Overhead Transmission Lines - Other - ID	355	SG	Various	1,760,881	
Oregon Rplc Trans Storm & Casualty	355	SG	Various	1,735,713	
Hunter - 301 Spare Main GSU Replacement	355	SG	Apr-23	1,689,538	
Transmission Reliability Improvements - UT	355	SG	Various	1,685,371	
Mandated Investment Programs - T - UT	355	SG	Various	1,682,527	
Transmission - PP - New Rev	355	SG	Various	1,436,833	
PP Transmission >\$1.0M	355	SG	Various	1,387,438	
Butlerville Complete 138 kV Ring Bus and HMI	355	SG	Jun-24	1,377,176	
Replace Overhead Transmission Lines - Other - WY	355	SG	Various	1,372,451	
Replace Overhead Transmission Poles - ID	355	SG	Various	1,349,566	
Downtown 8kV System Upgrade - Trans	355	SG	Various	1,345,500	
Aeolus-Bridger/Anticline 500 kV Line (GW) Total	355	SG	Nov-20	1,322,431	
Cherry Lane - Warm Springs 69kV Reconductor - T	355	SG	Sep-23	1,258,200	
Replace - Storm & Casualty - Trans ID	355	SG	Various	1,210,456	
Prospect Point Transformer High-Side Fuse Replacement	355	SG	Apr-24	1,183,079	
Replace Substation Bushings, Glass & Other - T - UT	355	SG	Various	1,134,365	
Replace Substation Transformers - T - UT	355	SG	Various	1,072,066	
Meridian RAS Expansion	355	SG	May-24	1,048,534	
Replace Overhead Transmission Poles - WY	355	SG	Various	1,012,175	
Projects Less Than \$1million	355	SG	Various	15,588,608	
Transmission Plant Five Year Average Removals	355	SG	Various	(10,684,574)	
				<u>3,199,539,960</u>	



**PacifiCorp  
Oregon General Rate Case - December 2025  
Pro Forma Plant Additions and Retirements  
Distribution Plant Additions**

Project Description	FERC Account	Factor	Inservice Date	July23 to Dec24	Ref.
				Plant Adds	
Wildfire Mitigation Plan - CA D	360-373	CA	Various	168,204,243	
Wildfire Mitigation - Dist - UT	360-373	UT	Various	87,718,571	
Utah-New Connect - Residential	360-373	UT	Various	32,680,269	
Oregon-New Connect - Residential	360-373	OR	Various	26,844,118	
New Connect Investment Programs - D - UT	360-373	UT	Various	21,396,933	
Replacements Investment Programs - D - UT	360-373	UT	Various	20,497,018	
Utah-New Connect - Commercial	360-373	UT	Various	17,104,438	
Wildfire - Dist CA	360-373	CA	Various	16,872,580	
Distribution - OR	360-373	OR	Various	16,079,731	
Oregon Replace OH Dist Lines - Poles	360-373	OR	Various	15,621,929	
Conser Road- Construct New 115kV to 20.8 kV substation D	360-373	OR	Sep-23	15,068,384	8.4.35
Wildfire - Dist WA	360-373	WA	Various	11,800,884	
Customer 3 - UT - Dist	360-373	UT	Dec-23	11,509,199	
Replace Overhead Distribution Poles - UT	360-373	UT	Various	11,002,856	
U/G Cable Test & Replace	360-373	UT	Various	10,448,045	
Oregon Replace Storm and Casualty	360-373	OR	Various	10,390,189	
AMI - Utah Meters 2019 -2020	360-373	UT	Various	10,298,356	
New Revenue - Feeder Reinforcement - UT	360-373	UT	Various	10,263,754	
Customer 8 - UT - Dist (2)	360-373	UT	Various	10,039,809	
Replace Underground Vaults & Equipment - UT	360-373	UT	Various	9,891,575	
Malin - Bonanza New 69 kV line	360-373	OR	Various	9,464,091	
Customer 19 - UT - Dist	360-373	UT	Sep-24	9,266,901	
Customer 19 - UT - Dist (2)	360-373	UT	Sep-24	9,266,901	
Syracuse 138-13.2 kV Transformer	360-373	UT	Dec-23	9,052,492	
Skypark Second 138-12 kV Transformer	360-373	UT	Oct-23	8,928,031	
Spanish Fork Sub Install Transformer	360-373	UT	Dec-24	8,896,773	
Nibley 138/12 kV Transformer Addition	360-373	UT	Dec-24	8,731,679	
Customer 11 - UT - Dist	360-373	UT	Various	8,450,788	
New Connect Meters - New and Replacements - UT	360-373	UT	Various	8,250,834	
Copper Hills Install 2nd Xfmr	360-373	UT	Nov-23	8,196,077	
West Valley Install Second Xfmr	360-373	UT	Mar-24	7,990,062	
Elkhorn Install T#2, 30 MVA	360-373	WYP	Dec-24	7,940,935	
Jumbers Point Substation - Dist	360-373	UT	May-24	7,389,096	
Customer 23 - UT - Dist (2)	360-373	UT	Nov-23	7,371,411	
Warren Transformer Addition	360-373	UT	Dec-24	7,063,499	
Silver Creek Install Distribution Transformer	360-373	UT	Nov-24	6,802,858	
Walnut Grove Transformer Addition	360-373	UT	Dec-24	6,488,277	
Oregon-New Connect - Commercial	360-373	OR	Various	6,393,148	
Mandated Investment Programs - D - UT	360-373	UT	Various	6,307,777	
Nibley-Construct New 25 kV Circuit	360-373	UT	Nov-24	6,222,520	
Customer 14 - UT - Dist	360-373	UT	Sep-24	5,886,000	
Replace Overhead Distribution Lines - Crossarms & Cutouts - Dist - UT	360-373	UT	Various	5,807,334	
Grantsville Increase Capacity - Dist	360-373	UT	Various	5,762,536	
Mandated Highway Relocations - D - UT	360-373	UT	Various	5,637,358	
BDO: Install 2nd 138-12.5 kV, 30 MVA Xfmr	360-373	UT	Dec-23	5,634,216	
Targeted reliability Improvement, Dist - UT	360-373	UT	Various	5,625,498	
Distribution - OR - New Rev	360-373	OR	Various	5,589,782	
Upgrades Investment Programs - D - UT	360-373	UT	Various	5,480,914	
Washington-New Connect - Residential	360-373	WA	Various	5,475,157	
Oregon Cross-Arms & Cutouts RD	360-373	OR	Various	5,147,278	
Underground Cable Test & Replace V2	360-373	OR	Various	5,136,446	
Replacements Investment Programs - D - WY	360-373	WYP	Various	4,906,874	
Distribution System Hardening and Resiliency - OR	360-373	OR	Various	4,877,480	
Replace - Storm & Casualty - Dist UT	360-373	UT	Various	4,798,206	
Distribution - CA	360-373	CA	Various	4,667,089	
Replace Overhead Distribution Lines - Other - UT	360-373	UT	Various	4,543,960	
Replace Underground Cable - UT	360-373	UT	Various	4,543,157	
Replacements Investment Programs - D - ID	360-373	ID	Various	4,408,508	
Rigby 161-12kV Transformer Addition	360-373	ID	May-24	4,333,545	
Oregon Replace Overhead Dist Lines/Other	360-373	OR	Various	4,107,494	

**PacifiCorp  
Oregon General Rate Case - December 2025  
Pro Forma Plant Additions and Retirements  
Distribution Plant Additions**

Project Description	FERC Account	Factor	Inservice Date	July23 to Dec24	Ref.
				Plant Adds	
Oregon - Mandated Highway Relocations	360-373	OR	Various	3,969,767	
Customer 6 - UT - Dist	360-373	UT	Apr-24	3,902,857	
Metering CT/VT Replacement OR	360-373	OR	Various	3,829,381	
Customer 10 - UT - Dist	360-373	UT	Jun-24	3,822,423	
Customer 1 - UT - Dist	360-373	UT	Jul-24	3,772,787	
Idaho-New Connect - Residential	360-373	ID	Various	3,667,772	
FLISR - Russellville Distrib Automation Project	360-373	OR	Jul-24	3,549,133	
Avian Protection - Dist WY	360-373	WYP	Various	3,530,243	
Replace Overhead Distribution Poles - ID	360-373	ID	Various	3,516,526	
TPU/DPU Relay Replacement Program - UT	360-373	UT	Various	3,432,709	
New Connect Investment Programs - D - WY	360-373	WYP	Various	3,417,159	
Downtown 8kV System Upgrade - Dist	360-373	UT	Various	3,363,440	
City of Medford Rd Widening/Lone Pine & Foothill Sub	360-373	OR	Dec-23	3,304,316	
Customer 25 - UT - Dist	360-373	UT	Dec-24	3,231,989	
Medford 115-12.5kV Capacity Increase	360-373	OR	Mar-24	3,209,177	
Washington- Mandated Highway Relocations	360-373	WA	Various	3,208,055	
New Connect Investment Programs - D - ID	360-373	ID	Various	3,203,194	
118th S 6400 W Substation Property Acquisition	360-373	UT	Dec-23	3,200,000	
Ruby 69-12kV Transformer Replacement	360-373	ID	May-24	3,198,757	
Distribution - WA	360-373	WA	Various	3,185,675	
OSU Reliability Replace Oil Switches and Junction Boxes	360-373	OR	Various	3,012,265	
Unspecified OR Distribution Reinforcement	360-373	OR	Various	2,974,671	
Pony Express Enable Mobile Installation	360-373	UT	Dec-23	2,970,857	
Customer 27 - UT - Dist	360-373	UT	Jun-24	2,924,356	
Washington-New Connect - Commercial	360-373	WA	Various	2,831,623	
Wildfire Mitigation Plan - WA D	360-373	WA	Various	2,794,831	
Moab City Replace Transformer #2 with 22.4 MVA	360-373	UT	Dec-23	2,768,689	
Distribution - CA - New Rev	360-373	CA	Various	2,766,817	
Avian Protection - Dist UT	360-373	UT	Various	2,755,548	
Garden City Transformer Upgrade	360-373	ID	May-24	2,634,724	
Canyon View - Purchase Substation Property	360-373	UT	Dec-24	2,617,394	
Customer 12 - UT - Dist (1)	360-373	UT	Various	2,524,495	
Replace Overhead Distribution Poles - WY	360-373	WYP	Various	2,521,841	
Wyoming-New Connect - Residential	360-373	WYP	Various	2,491,218	
Flint New 115kV to 12.5kV Substation Project- D	360-373	WA	Various	2,470,940	
Oregon-Mandated-Code Compliance-D	360-373	OR	Various	2,469,641	
Taylor Increase Capacity 30 MVA 46kV	360-373	UT	Feb-24	2,436,034	
Arches New Temp Substation (Disappearing Angel)	360-373	UT	Dec-23	2,420,131	
Dodd Road Transformer Replacement	360-373	WA	Nov-24	2,344,015	
Oregon Upgrade Spare Equipment Additions	360-373	OR	Various	2,322,439	
Customer 23 - UT - Dist (1)	360-373	UT	Apr-24	2,223,798	
Avian Protection - Dist ID	360-373	ID	Various	2,223,606	
Replace Underground Cable - WY	360-373	WYP	Various	2,168,755	
Customer 8 - UT - Dist (1)	360-373	UT	May-24	2,154,918	
Enoch Upgrade Transformer	360-373	UT	Dec-23	2,099,182	
Orange Upgrade to 30 MVA	360-373	UT	Various	2,098,437	
Customer 26 - ID - Dist	360-373	ID	Sep-24	2,057,998	
Washington Cross-Arms & Cutouts RD	360-373	WA	Various	2,015,793	
Wash Upgrade Feeder Improvements	360-373	WA	Various	1,962,967	
Customer 9 - UT - Dist	360-373	UT	Various	1,853,073	
Customer 4 - UT - Dist	360-373	UT	Aug-24	1,846,679	
Pole Failure Mitigation - Porcelain Cutout Replacement - Dist - UT	360-373	UT	Various	1,817,948	
Substation Gravel Additions/Replacements D OR	360-373	OR	Various	1,788,741	
Dorris Sub- Capacity solution-Transformer (9.4 MVA)	360-373	OR	Dec-23	1,682,424	
Avian Oregon - Spot & undefined Avian D	360-373	OR	Various	1,679,437	
System Reinforcement Investment Programs - D - UT	360-373	UT	Various	1,640,213	
Wyoming-New Connect - Commercial	360-373	WYP	Various	1,602,640	
Mandated Investment Programs - D - ID	360-373	ID	Various	1,598,825	
Parkside Add Mobile Connection	360-373	UT	Various	1,559,688	
California Cross-Arms & Cutouts RD	360-373	CA	Various	1,534,740	

**PacifiCorp  
Oregon General Rate Case - December 2025  
Pro Forma Plant Additions and Retirements  
Distribution Plant Additions**

Project Description	FERC Account	Factor	Inservice Date	July23 to Dec24	Ref.
				Plant Adds	
Replace Overhead Distribution Lines - Crossarms & Cutouts - Dist - WY	360-373	WYP	Various	1,488,122	
Klamath Falls -Hornet 69 kv line 9, Reconductor 5.3 miles D	360-373	OR	Nov-23	1,480,862	
Wash Replace Storm and Casualty	360-373	WA	Various	1,396,859	
Replace Overhead Distribution Lines - Other - WY	360-373	WYP	Various	1,387,076	
Targeted reliability Improvement, Dist - WY	360-373	WYP	Various	1,365,897	
Targeted reliability Improvement, Dist - ID	360-373	ID	Various	1,363,272	
California-New Connect - Commercial	360-373	CA	Various	1,351,932	
Washington Replace Underground Cable	360-373	WA	Various	1,351,813	
Mandated OH/UG Conversions - UT	360-373	UT	Various	1,332,678	
Replace - Storm & Casualty - Dist WY	360-373	WYP	Various	1,316,886	
Transmission HMI Replacement Program	360-373	UT	Various	1,312,861	
Oregon Cross-Arms & Cutouts RI	360-373	OR	Various	1,294,939	
Distribution Oregon- Project >\$1.0M	360-373	OR	Various	1,263,454	
Idaho-New Connect - Commercial	360-373	ID	Various	1,253,201	
Apple Valley Install New Dist Sub - Dist	360-373	UT	Nov-23	1,243,247	
New Revenue - Feeder Reinforcement - WY	360-373	WYP	Various	1,241,992	
System Reinforcement Investment Programs - D - WY	360-373	WYP	Various	1,209,508	
Replace Substation Meters and Relays - D - UT	360-373	UT	Various	1,027,033	
Oregon Upgrade Feeder Improvements	360-373	OR	Various	1,023,087	
Misc Small Projects	360-373	UT	Various	1,009,604	
Replace Underground Vaults & Equipment - WY	360-373	WYP	Various	1,008,858	
TPU/DPU Relay Replacement Program - WY	360-373	WYP	Various	1,008,792	
Distribution - WA - New Rev	360-373	WA	Various	1,005,784	
Linerupter Switch Replacement Program	360-373	ID	Various	1,004,851	
Replace Overhead Distribution Lines - Other - ID	360-373	ID	Various	1,004,835	
Projects Less Than \$1million	360-373	UT	Various	20,022,929	
Projects Less Than \$1million	360-373	ID	Various	9,249,876	
Projects Less Than \$1million	360-373	WYP	Various	6,365,170	
Projects Less Than \$1million	360-373	OR	Various	2,042,322	
Projects Less Than \$1million	360-373	WA	Various	1,870,956	
Projects Less Than \$1million	360-373	CA	Various	198,552	
Distribution Plant Five Year Average Removals	360-373	ID	Various	(2,155,051)	
Distribution Plant Five Year Average Removals	360-373	CA	Various	(2,499,462)	
Distribution Plant Five Year Average Removals	360-373	WA	Various	(3,530,771)	
Distribution Plant Five Year Average Removals	360-373	WYP	Various	(5,580,914)	
Distribution Plant Five Year Average Removals	360-373	OR	Various	(17,497,224)	
Distribution Plant Five Year Average Removals	360-373	UT	Various	(20,511,196)	
				<u>973,476,245</u>	

**PacifiCorp  
Oregon General Rate Case - December 2025  
Pro Forma Plant Additions and Retirements  
General Plant Additions**

Project Description	FERC Account	Factor	Inservice Date	July23 to Dec24	Ref.
				Plant Adds	
Juniper Ridge Bend Svc Ctr	397	OR	Dec-24	40,343,412	8.4.35
Replace Vehicles - UT	397	UT	Various	16,457,466	
Oregon Replace Deteriorated Vehicles	397	OR	Various	15,563,827	
PacifiCorp Accelerated RTU Repl (PARR)	397	SO	Various	10,800,000	8.4.35
Open Floor Plan - OR Structures	397	SO	Various	7,043,598	
Eng Telecom : OTLM - T1	397	SO	Dec-24	5,908,076	
OT Lease Modernization - T1 Circuits	397	SO	Various	5,908,076	
Replace Other General Plant - OR	397	OR	Various	5,358,698	
Washington Repl Deteriorated Vehicles	397	WA	Various	4,834,797	
Rock Springs Service Center Purchase	397	WYP	Various	3,937,727	
Replacements Investment Programs - Situs G - UT	397	UT	Various	3,900,758	
Oregon Replace Other General Plant	397	OR	Various	3,541,086	
Oregon Replace Tools	397	OR	Various	3,342,358	
Data Center Consolidation	397	SO	Various	2,700,000	
Replace Vehicles - ID	397	ID	Various	2,609,490	
Eng Telecom PP R9	397	SO	Various	2,535,202	
Corporate Router/Switch TOM 20/21	397	SO	Aug-23	2,488,043	
Replace Other General Plant - UT	397	UT	Various	2,480,033	
AR Training Modules Project-Field Operations	397	SO	Various	2,430,879	
Storage capacity and obsolescence management	397	SO	Various	2,384,262	
Replace Vehicles - WY	397	WYP	Various	2,346,952	
Calapooya to Mckenzie Fiber Install	397	SO	Nov-23	2,303,076	
PAC PC Lifecycle Budget	397	SO	Various	2,214,340	
Linux capacity and obsolescence management	397	SO	Various	2,192,508	
Eng Telecom RMP R9	397	SO	Various	2,118,720	
Replace Vehicles - Electric Purchase	397	UT	Various	2,073,452	
NTO Campus, Salt Lake Service Center Relocation	397	UT	Various	1,834,709	
Replace Other General Plant - WY	397	WYP	Various	1,821,674	
2900 TOM Repl (EAST)	397	SO	Various	1,747,983	
Cutler to Rabbit Mtn MW Replacement	397	SO	Jun-24	1,659,920	
Substation Endpoint Lifecycle	397	SO	Various	1,620,000	
Replace Tools - UT	397	UT	Various	1,591,662	
Corporate Communication Modernization	397	SO	May-24	1,530,307	
Corporate Communications Modernization / E-911 Compliance	397	SO	Dec-24	1,530,307	
Common Virtualization / Windows Server capacity and TOM	397	SO	Various	1,458,000	
Calif Replace Deteriorated Vehicles	397	CA	Various	1,409,983	
Eng Telecom PP R8	397	SO	Various	1,309,612	
Eng Telecom RMP U5	397	SO	Various	1,285,200	
Eng Telecom RMP R8	397	SO	Various	1,272,964	
Eng Telecom RMP U7	397	SO	Various	1,186,920	
AR Training Modules Project-Communications Tech	397	SO	Various	1,170,798	
Alvey 230 to McKenzie Fiber Install	397	SO	Dec-23	1,162,243	
Structures - OR	397	OR	Various	1,155,542	
Vehicles - OR	397	OR	Various	1,098,876	
FCS Hardware Upgrade	397	SO	Oct-23	1,063,810	
Projects Less Than \$1million	397	SO	Various	27,535,621	
Projects Less Than \$1million	397	WYP	Various	3,409,936	
Projects Less Than \$1million	397	UT	Various	3,125,969	
Projects Less Than \$1million	397	ID	Various	1,686,389	
Projects Less Than \$1million	397	WA	Various	1,672,498	
Projects Less Than \$1million	397	SG	Various	1,515,294	
Projects Less Than \$1million	397	OR	Various	1,136,091	
Projects Less Than \$1million	397	CA	Various	636,146	
General Plant Five Year Average Removals	397	SO	Various	(1,733,228)	
				<u>223,712,063</u>	

**PacifiCorp  
Oregon General Rate Case - December 2025  
Pro Forma Plant Additions and Retirements  
Intangible Plant Additions**

<b>Project Description</b>	<b>FERC Account</b>	<b>Factor</b>	<b>Inservice Date</b>	<b>July23 to Dec24 Plant Adds</b>	<b>Ref.</b>
Oracle Systems-Customer	303	SO	Various	154,749,340	8.4.36
PAC FIPS 201 Pinnacle Repl	303	SO	Various	18,100,000	8.4.36
APIM-Asset Performance and Investment Mg	303	SO	Various	7,198,357	
Field Ai-Field Asset Intelligence- GWD	303	SO	Apr-24	6,328,789	
BHE Customer Mobile Apps	303	SO	Sep-24	3,796,775	
Dell TLA Expansion	303	SO	Sep-23	3,126,969	
Wave 1 Sustainment	303	SO	Mar-24	2,506,911	
OpenMethods for Oracle	303	SO	Sep-24	1,990,005	
EBI Data & Analytics Cognizant Labor/Use cases	303	SO	Various	1,841,408	
PAC SolarWinds	303	SO	Dec-24	1,545,251	
Ambient Software	303	SO	Jun-24	1,466,472	
Endur Upgrade/Repl	303	SO	Oct-23	1,437,199	
F5 License	303	SO	Aug-24	1,272,000	
AN049 Varasset	303	SO	Mar-24	1,227,615	
EPM Affiliate Planning- UII	303	SO	Apr-23	1,179,945	
iTOA Enhancements	303	SO	Nov-24	1,146,244	
BHE ESRI Enterprise Agreement	303	SO	Aug-23	1,118,840	
Legacy Oasis Replacement	303	SO	Feb-24	1,069,009	
Projects Less Than \$1million	303	SO	Various	16,334,068	
				<u>227,435,196</u>	

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Pro Forma Plant Additions and Retirements**  
**Plant Retirements**  
**5 Year Average Retirement Amount**

Function	Factor	FY2019 (CY2018) Retirements	FY2020 (CY2019) Retirements	FY2021 (CY2020) Retirements	FY2022 (CY2021) Retirements	FY2023 (CY2022) Retirements	Large Items to Exclude	5 Year Avg	Monthly Amount
STMP	DGU	(3,805,358)	(27,141,648)	(2,191,253)	(2,596,560)	(4,405,413)	25,445,534	(2,938,940)	(244,912)
STMP	DGP	(4,346,678)	(4,077,521)	(2,667,943)	(3,146,449)	(2,475,103)	-	(3,342,739)	(278,562)
STMP	SSGCH	-	-	-	-	-	-	-	-
STMP	SG	(41,678,721)	(72,453,873)	(30,626,315)	(29,922,896)	(59,114,223)	34,778,221	(39,803,561)	(3,316,963)
STMP	NUTIL	-	-	-	(29,653,867)	(534,481)	-	(6,037,670)	(503,139)
		<u>(49,830,757)</u>	<u>(103,673,042)</u>	<u>(35,485,512)</u>	<u>(65,319,772)</u>	<u>(66,529,220)</u>	<u>60,223,755</u>	<u>(52,122,910)</u>	<u>(4,343,576)</u>
HYDP	SG-U	(669,210)	(688,887)	(596,216)	(361,746)	(685,344)	-	(600,280)	(50,023)
HYDP	SG-P	(3,174,454)	(2,760,652)	(4,743,569)	(1,821,775)	(73,605,770)	72,125,585	(2,796,127)	(233,011)
HYDP	DGU	(523,331)	(406,073)	(819,933)	(100,113)	(171,368)	-	(404,164)	(33,680)
HYDP	DGP	(874,490)	(460,328)	(703,798)	(89,052)	(29,202,213)	28,945,380	(476,900)	(39,742)
HYDP	NUTIL	-	-	-	-	-	-	-	-
		<u>(5,241,484)</u>	<u>(4,315,941)</u>	<u>(6,863,517)</u>	<u>(2,372,686)</u>	<u>(103,664,695)</u>	<u>101,070,965</u>	<u>(4,277,471)</u>	<u>(356,456)</u>
OTHP	DGU	-	-	-	-	-	-	-	-
OTHP	SG	(16,761,294)	(963,453)	(50,697,982)	(24,921,087)	(21,405,307)	-	(22,949,825)	(1,912,485)
OTHP	SG-W	(82,725)	(844,072,708)	(412,145,767)	(38,861,784)	(152,495)	1,292,584,429	(546,210)	(45,518)
OTHP	SSGCT	(2,256,844)	73,283	-	(38,029)	(1,745,767)	-	(793,471)	(66,123)
OTHP	NUTIL	-	-	-	(3,531,744)	-	-	(706,349)	(58,862)
		<u>(19,100,863)</u>	<u>(844,962,878)</u>	<u>(462,843,749)</u>	<u>(67,352,644)</u>	<u>(23,303,570)</u>	<u>1,292,584,429</u>	<u>(24,995,855)</u>	<u>(2,082,988)</u>
TRNP	DGP	(1,293,599)	(2,194,511)	(2,231,965)	(1,451,081)	(4,120,136)	-	(2,258,258)	(188,188)
TRNP	DGU	(7,288,536)	(2,125,822)	(2,425,425)	(4,049,253)	(5,021,355)	-	(4,182,078)	(348,507)
TRNP	JBG	-	-	-	-	-	-	-	-
TRNP	SG	(7,082,678)	(9,584,949)	(9,274,706)	(19,689,386)	(21,221,243)	1,302,096	(13,110,173)	(1,092,514)
TRNP	NUTIL	-	-	-	-	-	-	-	-
		<u>(15,664,813)</u>	<u>(13,905,283)</u>	<u>(13,932,096)</u>	<u>(25,189,720)</u>	<u>(30,362,734)</u>	<u>1,302,096</u>	<u>(19,550,510)</u>	<u>(1,629,209)</u>
DSTP	CA	(4,729,076)	(1,367,157)	(1,186,564)	(1,113,791)	(4,381,160)	119,884	(2,531,573)	(210,964)
DSTP	ID	(2,203,340)	(1,930,395)	(1,813,227)	(4,057,391)	(15,975,382)	-	(5,195,947)	(432,996)
DSTP	MT	-	-	-	-	-	-	-	-
DSTP	OR	(42,097,594)	(33,806,510)	(12,101,471)	(12,071,494)	(14,340,164)	466,200	(22,790,206)	(1,899,184)
DSTP	UT	(16,986,844)	(16,190,768)	(18,052,141)	(27,561,114)	(40,098,584)	-	(23,777,890)	(1,981,491)
DSTP	WA	(2,504,228)	(3,224,732)	(2,535,929)	(1,848,462)	(3,269,263)	-	(2,676,523)	(223,044)
DSTP	WYP	(3,122,221)	(3,763,963)	(3,192,347)	(3,261,905)	(4,136,731)	-	(3,495,433)	(291,286)
DSTP	WYU	(296,106)	(325,291)	(430,096)	(590,090)	(1,093,567)	-	(547,030)	(45,586)
DSTP	NUTIL	-	-	-	-	-	-	-	-
		<u>(71,939,410)</u>	<u>(60,608,816)</u>	<u>(39,311,775)</u>	<u>(50,504,246)</u>	<u>(83,294,850)</u>	<u>586,084</u>	<u>(61,014,603)</u>	<u>(5,084,550)</u>
GNLP	SE	(130,808)	(36,551)	(467,235)	(29,091)	(5,428)	-	(133,822)	(11,152)
GNLP	SSGCT	-	-	-	(4,039)	-	-	(808)	(67)
GNLP	SG	(5,290,627)	(4,624,892)	(10,925,287)	(12,711,663)	(4,050,765)	-	(7,520,647)	(626,721)
GNLP	DGP	(10,091)	(55,490)	(168,438)	(301,777)	(12,331)	-	(109,625)	(9,135)
GNLP	DGU	(70,539)	(115,871)	(1,244,766)	(37,080)	(154,153)	-	(324,482)	(27,040)
GNLP	SO	(12,881,251)	(25,844,820)	(13,374,457)	(17,864,045)	(13,217,260)	-	(16,636,367)	(1,386,364)
GNLP	CN	(3,163,468)	(384,219)	(797,489)	(957,283)	(1,113,459)	-	(1,283,184)	(106,934)
GNLP	CA	(715,495)	(717,531)	(981,422)	(931,410)	(156,213)	-	(700,414)	(58,368)
GNLP	ID	(1,368,673)	(1,285,289)	(429,609)	(612,386)	(1,204,151)	-	(980,021)	(81,668)
GNLP	SSGCH	-	-	-	-	-	-	-	-
GNLP	OR	(5,945,198)	(4,543,677)	(1,961,890)	(21,521,367)	(2,751,204)	-	(7,344,667)	(612,056)
GNLP	UT	(7,770,797)	(4,139,974)	(8,951,496)	(2,688,767)	(2,359,946)	-	(5,182,196)	(431,850)
GNLP	WA	(1,132,533)	(2,705,376)	(604,195)	(1,358,617)	(720,233)	-	(1,304,191)	(108,683)
GNLP	WYU	(493,517)	(343,869)	(235,183)	(223,670)	(160,934)	-	(291,435)	(24,286)
GNLP	WYP	(3,446,458)	(2,626,180)	(1,527,523)	(1,512,481)	(1,916,806)	-	(2,205,890)	(183,824)
GNLP	NUTIL	-	-	-	-	-	-	-	-
		<u>(42,419,454)</u>	<u>(47,423,739)</u>	<u>(41,668,990)</u>	<u>(60,749,636)</u>	<u>(27,826,920)</u>	<u>-</u>	<u>(44,017,748)</u>	<u>(3,668,146)</u>
MNGP	SE	-	-	-	-	-	-	-	-
MNGP	NUTIL	-	-	-	-	-	-	-	-
INTP	JBG	-	-	-	-	-	-	-	-
INTP	SG-P	-	(279,935)	-	-	(74,111,750)	74,111,750	(55,987)	(4,666)
INTP	SG-U	-	-	(895,226)	-	-	-	(179,045)	(14,920)
INTP	SG	(1,546,900)	(62,921)	(1,268,060)	(103,096)	(115,548)	58,061	(607,693)	(50,641)
INTP	SO	(5,104,327)	(8,329,898)	(6,745,772)	(9,053,968)	(9,276,593)	-	(7,702,112)	(641,843)
INTP	CN	(10,680)	(8,081)	-	(8,201,332)	-	-	(1,644,019)	(137,002)
INTP	SE	(14,653)	-	-	-	-	-	(2,931)	(244)
INTP	DGU	-	-	-	(123,397)	-	-	(24,679)	(2,057)
INTP	CA	-	-	-	-	(580)	-	(116)	(10)
INTP	ID	-	-	-	-	(1,727)	-	(345)	(29)
INTP	OR	(21,797)	-	-	-	(2,351)	-	(4,830)	(402)
INTP	UT	-	-	(5,507)	(12,582)	32,081,215	(32,081,215)	(3,618)	(301)
INTP	WA	-	-	-	-	-	-	-	-
INTP	WYU	-	-	-	-	-	-	-	-
INTP	WYP	-	-	-	-	(157,662)	-	(31,532)	(2,628)
		<u>(6,698,358)</u>	<u>(8,680,835)</u>	<u>(8,914,565)</u>	<u>(17,494,375)</u>	<u>(51,584,995)</u>	<u>42,088,596</u>	<u>(10,256,906)</u>	<u>(854,742)</u>
		<u>(210,895,138)</u>	<u>(1,083,570,534)</u>	<u>(609,020,203)</u>	<u>(288,983,079)</u>	<u>(386,566,984)</u>	<u>1,497,855,925</u>	<u>(216,236,003)</u>	<u>(18,019,667)</u>
								Without NUTIL	<u>(17,457,665)</u>

**STEAM PLANT ADDITIONS:**

**Jim Bridger - CCR Jim Bridger FGD Pond 3 (In-Service Date-September 2023), (Reference page 8.4.19)**

Development and construction of a mixed-use impoundment for the management of coal combustion residuals (CCR) specifically flue gas desulfurization (FGD) and wastewater effluent. Due to a recent court decision (U.S. Court of Appeals for the District of Columbia) the existing FGD Pond 2 must be closed because it is an unlined impoundment. Under the current CCR rules for the alternative closure, a new FGD Pond must be placed in-service by October 2023 because FGD Pond 2 will no longer be allowed to accept CCR waste. A new CCR compliant mixed use FGD and effluent impoundment will provide Jim Bridger with a CCR-compliant disposal and effluent site for continued, uninterrupted operation.

**Jim Bridger - U1 Conversion to Natural Gas (In-Service Date-April 2024), (Reference page 8.4.19)**

The Company's 2021 Integrated Resource Planning process identified a preferred portfolio that includes the conversion of Jim Bridger Unit 1 as a 100% natural gas-fired resource. Emissions requirements imposed by the EPA would require additional emission control equipment for the unit to continue to run as a coal-fired unit beyond December 31, 2023. Conversion to a gas-fired unit provides a more economically viable option while also helping to maintain grid stability and reliability. Estimated capacity for Unit 1 as a gas-fired unit will remain consistent with its coal-fired capacity as well.

**Jim Bridger - U2 Conversion to Natural Gas (In-Service Date-April 2024), (Reference page 8.4.19)**

The Company's 2021 Integrated Resource Planning process identified a preferred portfolio that includes the conversion of Jim Bridger Unit 2 as a 100% natural gas-fired resource. Emissions requirements imposed by the EPA would require additional emission control equipment for the unit to continue to run as a coal-fired unit beyond December 31, 2023. Conversion to a gas-fired unit provides a more economically viable option while also helping to maintain grid stability and reliability. Estimated capacity for Unit 2 as a gas-fired unit will remain consistent with its coal-fired capacity as well.

**HYDRO PLANT ADDITIONS:**

**IKL-Fall Creek Hatchery (In-Service Date-March 2024), (Reference page 8.4.20)**

The Iron Gate Hatchery is owned by PacifiCorp and operated by the California Department of Fish and Wildlife. The Iron Gate Dam provides supply water to the Iron Gate Hatchery through the powerhouse intake structure. With the planned removal of the Lower Klamath Project dams (J.C. Boyle, Copco No. 1, Copco No. 2, and Iron Gate) as early as January 2024, there will no longer be water supply for Iron Gate Hatchery from Iron Gate reservoir, and fish collection facilities at the base of Iron Gate Dam will be removed. Under Interim Measure 20 (IM20) of the KHSA, signed on February 18, 2010, and amended on April 6, 2016, and November 30, 2016, PacifiCorp is obligated to provide continued hatchery production for 8-years after the removal of Iron Gate Dam.

In order to meet the obligation stated in IM20 of the KHSA, PacifiCorp will construct a new fish hatchery facility at the location of the Fall Creek hydroelectric development. This project will include implementation of a facility design that has been developed by the Klamath River Renewal Corporation in consultation with the California Department of Fish and Wildlife and the National Marine Fisheries Service, acquisition of permits, rehabilitation of existing hatchery raceways at the site, and construction of the new Fall Creek Hatchery.

**PacifiCorp**  
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**ILR 4.5 Yale Downstream Fish Passage (In-Service Date-October 2024), (Reference page 8.4.20)**

In accordance with the Federal Energy Regulatory Commission (FERC) Licenses for the Lewis River Hydroelectric Projects, the National Marine Fisheries Service and the U.S. Fish and Wildlife Service (together, the Services) completed their process for determining the appropriateness of fish passage measures into Yale Reservoir. By their October 27, 2021, Determination Letter to the Licensees for the Lewis River Project, PacifiCorp, and Cowlitz County Public Utility District No. 1, and to the parties of the Lewis River Settlement Agreement, the Services determined that fish passage into Yale Reservoir remains appropriate. The Services determined that reintroduction of salmonids to Yale Reservoir and its tributaries will more reliably meet productivity and abundance Viable Salmonid Population (VSP) parameters than an in-lieu alternative of habitat restoration. Additionally, the Services note a Yale Reservoir fish passage facility provides spatial structure and diversity gains in VSP parameters over an in-lieu restoration.

The Yale Downstream Construction Project is located upstream of Yale Dam on the Lewis River in southern Washington and is part of the Yale Hydroelectric Project (Federal Energy Regulatory Commission [FERC] Project No. 2071). This project will construct a floating fish collector on Yale Reservoir to collect downstream migrating federally listed salmonids and transport them downstream of the Merwin Hydroelectric Project. The floating fish collector will be constructed to meet National Oceanic and Atmospheric Administration Fisheries (NOAA Fisheries) fish passage criteria and provide for monitoring and evaluation of collected fish. This project, in coordination with other Lewis River fish passage projects, will reestablish salmon and steelhead access to historical habitat in accordance with the Lewis River Settlement Agreement and FERC licenses for the Merwin, Yale and Swift No. 1 hydroelectric projects.

**OTHER PLANT ADDITIONS:**

**Foote Creek 2-4 Repowering (In-Service Date-November 2023), (Reference page 8.4.21)**

This project will provide reliable and cost-effective renewable energy to customers by purchasing safe harbor equipment to qualify repowered wind projects interconnected to PacifiCorp's system and acquire and repower the 43.35 MW Foote Creek II-IV facilities, qualifying the project for production tax credits and generating zero fuel cost energy for customers at favorable cost.

Repowering will entail the decommissioning of the existing 64 wind turbines at the project site with nameplate ratings between 600 kW and 750 kW and the installation of up to 15 new, modern turbines. The extraordinary wind resource at the Foote Creek Rim site location is estimated to result in a repowered facility with a capacity factor approaching 50 percent. Earlier purchase of the master wind energy lease rights for the site results in favorable land rights payments as compared to current market rates and contributes to the favorable economics of the project. PacifiCorp acquired the project from Terra-Gen in June 2022. All project contracts are executed and in place. Construction activity began in June 2022 and the project is on track to achieve the anticipated in-service date.

**Lake Side - U21 Major Inspection Overhaul - CY23 (In-Service Date-October 2023), (Reference page 8.4.21)**

Performance of the Unit 21 Major Inspection (MI) overhaul pursuant to the Managed Long Term Gas Turbine Parts and Service Contract (LTP) between PacifiCorp and Siemens Energy, Inc. In accordance with the LTP, Major Inspection (MI) is to be conducted when the combustion turbine reaches 33,200 hours relative to the last combustion inspection outage which was performed in 2018. Combustion internal extension program parts are to be supplied and delivered by Siemens for installation during this Major Inspection scheduled outage on Combustion Turbine 21 per the LTP. This project, according to the LTP, requires Siemens to prove the equipment will operate another 33,200 hours after completion of the Major Inspection.



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**Lake Side - U22 Major Inspection Overhaul - CY23 (In-Service Date-October 2023), (Reference page 8.4.21)**

Performance of the Unit 22 Major Inspection (MI) overhaul pursuant to the Managed Long Term Gas Turbine Parts and Service Contract (LTP) between PacifiCorp and Siemens Energy, Inc. In accordance with the LTP, Major Inspection (MI) is to be conducted when the combustion turbine reaches 33,200 hours relative to the last combustion inspection outage which was performed in 2018. Combustion internal extension program parts are to be supplied and delivered by Siemens for installation during this Major Inspection scheduled outage on Combustion Turbine 22 per the LTP. This project, according to the LTP, requires Siemens to prove the equipment will operate another 33,200 hours after completion of the Major Inspection.

**TRANSMISSION PLANT ADDITIONS:**

**Gateway South Aeolus Mona 500kV Line (In-Service Date-December 2024), (Reference page 8.4.22)**

This project builds a new 416-mile 500 kV transmission line from the Aeolus substation, near Medicine Bow, Wyoming, to the Clover substation near Mona, Utah. The project in conjunction with the Windstar to Shirley Basin 230 kilovolt transmission line will facilitate integration of 2,030 MW of Wyoming low-cost renewable energy resources with delivery to PacifiCorp customers and potential market loads, improve reliability of the transmission system by providing redundant capacity between Gateway West and Gateway Central, and relieve transmission congestion on the existing Wyoming transmission system. The Gateway South line allows transfers of up to 1,700 MW from eastern Wyoming to central Utah.

**Gateway West Segment D1:Windstar-Shirley Basin 230kV Line (In-Service Date-Variou), (Reference page 8.4.22)**

This project rebuilds 58 miles of an existing 230 kilovolt transmission line from the Windstar substation near Glenrock east of Casper, Wyoming, to the existing Amasa substation to a new, Heward substation, adjacent to Tri-State's Difficulty substation to the Shirley Basin substation near Medicine Bow, in central Wyoming. The project also includes construction of a new 230 kilovolt line of approximately 57 miles from the Windstar substation, east of Casper, Wyoming to Shirley Basin substation, northeast of Medicine Bow, Wyoming in central Wyoming. Additions will also be made to existing substations at Shirley Basin, Dave Johnson and Windstar substations and minor modifications at the Amasa substation. The Gateway West Sub-segment D1 Windstar to Shirley Basin 230 Kilovolt transmission line is being considered to address transmission reliability and interconnection constraints in the eastern Wyoming transmission system. The addition of this project, in conjunction with Gateway South (Segment F) will allow interconnection of an additional 2,030 megawatts of renewable generation resources in eastern Wyoming. It will increase transfer capability by approximately 750 MW from the Windstar/Dave Johnston area south to Shirley Basin/Aeolus in turn will support approximately 1,700 megawatts of transfer capability from eastern Wyoming (Aeolus) to the central Utah energy hub (Mona/Clover).

**Anticline 345 kV Phase Shifter (In-Service Date-November 2024), (Reference page 8.4.22)**

This project installs four 345 kV phase shifting transformers (533.3/597.3 MVA) at Anticline substation, near Point of Rocks Wyoming. The Anticline phase shifters will enhance transmission utilization of the both the Gateway West and Gateway South Projects that is necessary to maximize the production of eastern Wyoming renewable generation resources.

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**Oquirrh Terminal 345kV Line (In-Service Date-November 2024), (Reference page 8.4.22)**

This project constructs a new double circuit approximately fourteen miles transmission line between Oquirrh substation, in West Jordan Utah, north to the Terminal substation, located south of the Salt Lake City international airport. This section of new transmission will link together the already completed Mona to Oquirrh and Populus to Terminal transmission line to complete the Gateway Central portion of the Energy Gateway Transmission Expansion. This project mitigates transmission constraint between the Mona area and Wasatch front, increases path transfer capacity by 511 MW and meets long term capacity needs for Salt Lake County. The project allows for more solar generation to move north while serving the load in the Wasatch front.

**Project Specialized (In-Service Date-Variou), (Reference page 8.4.22)**

Project Specialized is a customer driven major load addition of 242 MW near Hermiston, Oregon. System impact studies performed by Transmission Planning have determined that there are no suitable Company-owned facilities at or near the project site that could serve this load. The following service plans were developed to allow for these loads to be served in the most expedient manner possible:

Project Specialized (Customer requested ISD – June 2024):

- A specific customer has indicated that their nearby 115 kV facilities have adequate capacity for this load if converted to 230 kV, and their near-term plans call for construction of a 230 kV switchyard near this site.
- Company will execute a line and load interconnection request with a specific customer's system for necessary upgrades and redundant service from the planned specific customer's switchyard.
- Company will construct two (2) transmission lines, 1.5 miles each, from the specific customer's switchyard to a new substation near Project Specialized.
- Company will construct a new 230-34.5 kV substation near the Project Specialized substation to serve this load.
- Preliminary cost estimate: \$146.5m, including a specific customer's work to construct a new 230 kV switchyard and convert a portion of their 115 kV system to 230 kV.

**Path C Transmission Improvements (In-Service Date-May 2024), (Reference page 8.4.22)**

This project will add a new 345/138 kV source in northern Utah and southeast Idaho by looping the existing Populus – Terminal 345 kV line in and out of the Bridgerland substation as well as Ben Lomond substation. The project also includes upgrades at Bridgerland substation including a 345/138 kV 700 MVA autotransformer; a new 345 kV bus; three 345 kV breakers; and four 138 kV breakers. This new 345/138 kV source will improve the reliability of the 138 kV system, which runs parallel to Path C, will maintain and possibly increase the path rating of the current WECC Path C and add operational flexibility under outage conditions at Ben Lomond substation.

**Customer 8 - UT - Trans (1) (In-Service Date-Variou), (Reference page 8.4.22)**

This project will upgrade the substation to allow for the installation of a new 345-138kV 700 MW transformer at Oquirrh Substation and to increase the revenue metering rating at the Customer's existing point of delivery to accommodate Customer's increase in load request to 200 MW. These improvements correct two overload conditions on the surrounding system. If improvements weren't made it would cause the following:

- Loss of the Oquirrh #5 345-138 kV transformer is projected to result in the South Jordan Tap - 90th South 138 kV line loading to 124% of its 425 MVA summer emergency rating in summer 2023.
- Steady state power flow analysis indicates that the Customer's load addition is projected to result in the South Jordan Tap - 90th South 138kV line loading to 120% of its 244 MVA summer continuous rating in 2023.

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**Gateway South 230kV Supporting Projects (In-Service Date-December 2024), (Reference page 8.4.22)**

This project installs one 41.6 MVar shunt capacitor bank at Riverton substation and two 30 MVar shunt capacitor banks at Mustang substation, both located in Wyoming. With the addition of the Gateway South project, addition of these shunt capacitors supports the additional power that flows through the Riverton – Wyopo 230 kV line and Mustang – Bridger 230 kV line under outage conditions and alleviates low voltage issues while maintaining the reliability and flows through that area.

**Enhanced Substation Security (In-Service Date-August 2024), (Reference page 8.4.22)**

This project is to develop a plan for more robust security measures at 25 key substations located in Rocky Mountain Power service territory and to purchase and install the materials and equipment necessary to execute the increased security plan at the four highest priority locations. This project is in response to increased incidents of hostile attacks on substations and utility equipment in North America. Specific criteria are being developed to assess the highest priority substations and equipment that will be most vulnerable to high velocity projectile and vehicle attack.

Threats to the power delivery system are expected to be significantly improved by adding protection in areas listed below. Each substation as assessed will utilize installation of some, or possibly all, of the possible scopes of protection identified below.

- Vehicle impact resistant entry gating to withstand a 50-mph impact.
- Taller security gate, minimum of 14 feet with full Level 10 ballistics rating.
- Taller security fence, minimum of 14 feet tall, Level 10 ballistics.
  - Concrete masonry wall construction, with full grout.
  - Precast concrete wall.
- Taller security fence, minimum of 14 feet tall, no ballistics
  - Concrete masonry wall construction, no grout fill.
  - Precast concrete wall
- Transformer protection wrap with Level 10 ballistics rating. (Custom designed for each transformer)
- Replacement of glass/oil bushings with polymer at each transformer to eliminate potential flash fire from projectile impact.

**Klamath Falls - Snow Goose 230kV Line No. 2 TPL (In-Service Date-August 2023), (Reference page 8.4.22)**

This project built a second 230 kV transmission line from Snow Goose to Klamath Falls substation located in Klamath County, Oregon. The project was needed to maintain compliance with the North American Electric Reliability Corporation (NERC) Reliability Standard TPL-001-4 and Western Electricity Coordinating Council (WECC) Criterion TPL-001-WECC-CRT-3.1 for double contingencies on the 230 kV system serving Yreka, Klamath Falls and La Pine area. The TPL-001-4 category P6 (N-1-1) contingency for the loss of the Klamath Falls-Snow Goose 230 kV line and either the Lone Pine-Copco 230 kV line or Bonneville Power Administration's (BPA) Pilot Butte-La Pine 230 kV line can cause a voltage collapse affecting a large region of the southern Oregon and northern California system. The new transmission line also mitigates risks on the existing system by reinforcing the area's 230 kV system with a new source from Snow Goose substation.

**Fort Hall/BIA Goshen Kinport 2310(1185), (In-Service Date-December 2023), (Reference page 8.4.22)**

The purpose of this project is to pay for costs associated with the renewal of the Goshen-Kinport 345kV transmission line permit across the Fort Hall Reservation. PacifiCorp owns transmission facilities where right of way is required across tribal lands. The payment of permit costs and fees are essential for continued operation of company assets located on tribal and/or allotted lands.

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**DISTRIBUTION PLANT ADDITIONS:**

**Conser Road- Construct New 115kV to 20.8 kV substation D (In-Service Date-September 2023), (Reference page 8.4.24)**

This project constructs a new 115 kV to 20.8 kV distribution substation to initially include one 30 MVA 115-20.8 kV transformer with one switchgear and a two-stage capacitor near the Millersburg area in Oregon. The new substation will provide up to 120 MVA of capacity for industrial development in the Millersburg area.

**GENERAL and INTANGIBLE PLANT ADDITIONS:**

**Juniper Ridge Bend Svc Ctr (In-Service Date-December 2024), (Reference page 8.4.27)**

Juniper Ridge Bend Service Center project consists of the construction of a new service center at company owned, undeveloped Juniper Ridge 19-acre property in Bend, Oregon. This new site consolidates the three Bend-area operating centers (the leased Bend Service Center and Bend Metering Office, and the owned Bend Substation Ops) into one location and resolve end-of-lease risks for the Bend Service Center and Bend Metering Office.

The new service center will be built on 15 acres of the 19-acre parcel we own. The new central Oregon training yard will be built on two of the 19 acres under a separate project. The remaining two acres will be held for future use. Having the service center located next to the training yard will provide the ability to incorporate the training rooms (workshops/classroom, instructor space) into the new service center and use is as a centralized craft training center for Pacific Power.

The new service center building will incorporate the open floor plan design in the office area, installing new sit/stand desks and furniture and other design elements.

The project started in 2019 and is expected to be completed in 2024. The service center will include an office, truck bays, warehouse, meter/wireroom, mechanic shop, yard storage and parking and conference/learning space. For the site design, we will include Bend area operations personnel and other stakeholders.

**PacifiCorp Accelerated RTU Repl (PARR) (In-Service Date-Variou), (Reference page 8.4.27)**

A large number of SCADA (Supervisory Control and Data Acquisition) remote terminal units (RTUs) in PacifiCorp's fleet have become obsolete and are increasingly at risk of causing operational system impacts due to equipment failure. RTUs play a central role in the control and collection of data from critical substation equipment, including transformers, breakers, etc. Replacement of obsolete SCADA equipment will not only increase reliability while reducing O&M costs but will improve the company's ability to collect vital operational information from modern substation devices.

This effort provides a framework for a large-scale replacement of PacifiCorp's legacy SCADA devices (RTUs), located at numerous sites throughout PacifiCorp's service area. These RTUs collect vital operational data to grid operators for power flow management and provide crucial remote-control capability of critical grid devices, such as transformers, breakers, etc.

By implementing a large-scale replacement program targeting obsolete RTUs, the business is expected to benefit from a modern SCADA infrastructure while reducing the increasing risk of critical SCADA equipment failure. The solution involves replacing legacy RTUs with PacifiCorp's current standard (based on the NovaTech Orion architecture), while upgrading communication networks that support them, where necessary.

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**Oracle Systems-Customer (In-Service Date-Variou), (Reference page 8.4.28)**

Data and common enterprise systems are key components to transforming PacifiCorp to meet customer expectations. Many of our core processes were implemented over two decades ago and were not designed to accommodate the simplicity, automation, and digital interfaces necessary to respond to evolving customer expectations. Our data, traditionally collected for historical records, lacks the required structure and consistency to provide more meaningful insight into our business. By harnessing the value of data, we can better position our business to quickly benchmark performance, provide real-time reporting and analytics, and generate machine learning insights to deliver new value and exceptional customer service. Currently, BHE affiliate companies use a variety of IT enterprise systems and applications for similar purposes. This not only results in duplicate system solutions existing within the BHE affiliate companies, it also makes the consolidation of information across affiliates difficult, hinders the sharing of information and ensures that back-office skills are not portable between affiliates. While PacifiCorp anticipates significant operational efficiencies as a result of the sharing of human resources, supplies and materials, and information among affiliates, the amount of IT cost reductions alone provide sufficient benefits to justify the project costs.

**PAC FIPS 201 Pinnacle Repl (In-Service Date-Variou), (Reference page 8.4.28)**

PacifiCorp's legacy PACS, Pinnacle, is outdated and not capable of complying with the BHE Information Security Policy requirements. It relies on proprietary components and is only capable of complying with various regulatory standards, including NERC CIPS, due to heavy after-market customization that has locked PacifiCorp into sole-source procurement agreements with the only supporting vendor in PacifiCorp's geographic territory. Berkshire Hathaway Energy Information Security Policy: 210, Physical Security Controls Policy. 210.1.2 Physical Access Control Systems requires:  
Newly acquired or upgraded Physical Access Control Systems must meet or exceed the system specifications of the National Institute of Standards and Technology Federal Information Processing Standard (FIPS) 201-2 Personal Identity Verification (PIV) of Federal Employees and Contractors

**PacifiCorp**  
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**Customer Advances for Construction**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Customer Advances	252	1	(268,999)	CA	Situs	-	8.5.1
Customer Advances	252	1	25,200,443	OR	Situs	25,200,443	8.5.1
Customer Advances	252	1	(495,357)	WA	Situs	-	8.5.1
Customer Advances	252	1	(1,512,441)	ID	Situs	-	8.5.1
Customer Advances	252	1	(29,662,878)	UT	Situs	-	8.5.1
Customer Advances	252	1	(1,159,470)	WYP	Situs	-	8.5.1
Customer Advances	252	1	<u>7,898,702</u>	SG	26.884%	<u>2,123,500</u>	8.5.1
			<u>-</u>			<u>27,323,942</u>	

**Description of Adjustment:**

Customer advances for construction are booked into FERC account 252 and do not reflect the proper allocation factor. This adjustment corrects the allocation of customer advances for construction.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Customer Advances for Construction**

**END OF PERIOD BASIS:**

<b>Account</b>	<b>Booked Allocation</b>	<b>Correct Allocation</b>	<b>Adjustment</b>	<b>Ref.</b>
252CA	-	(268,999)	<b>(268,999)</b>	<b>Page 8.5</b>
252OR	(30,377,839)	(5,177,396)	<b>25,200,443</b>	<b>Page 8.5</b>
252WA	(56,154)	(551,511)	<b>(495,357)</b>	<b>Page 8.5</b>
252IDU	(428,223)	(1,940,664)	<b>(1,512,441)</b>	<b>Page 8.5</b>
252UT	(335,035)	(29,997,914)	<b>(29,662,878)</b>	<b>Page 8.5</b>
252WYP	-	(1,159,470)	<b>(1,159,470)</b>	<b>Page 8.5</b>
252SG	(65,682,312)	(57,783,610)	<b>7,898,702</b>	<b>Page 8.5</b>
<b>Total</b>	<b>(96,879,563)</b>	<b>(96,879,563)</b>	<b>-</b>	

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Regulatory Assets & Liabilities Amortization**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenues:</b>							
FERC OATT Deferral Refund	456	3	(4,075,388)	OR	Situs	(4,075,388)	8.6.4
<b>Adjustment to Expense:</b>							
Oregon Distribution System Plan	592	3	855,753	OR	Situs	855,753	8.6.6
<b>Adjustment to Rate Base:</b>							
Elec. Plant Acq. Acc. Amort.	115	3	(75,351)	SG	26.884%	(20,258)	8.6.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMAT	3	855,753	OR	Situs	855,753	8.6.6
Deferred Income Tax Expense	41110	3	(210,401)	OR	Situs	(210,401)	8.6.6

**Description of Adjustment:**

This adjustment removes from results the amortization of deferred expenses from the Post-2017 FERC OATT Revenue Deferral balance approved in the Company's prior general rate case, Docket UE 374 as the balance is fully amortized as of December 2023.

This adjustment also adds in the proposed amortizations of deferrals including Oregon Distribution System Plan deferral. The Company is proposing a three year amortization for this balance, beginning the effective date of this general rate case, January 1, 2025.

Finally, this adjustment also walks forward Electric Plant Acquisition in the base period (12 months ended June 2023) to pro forma period levels (12 months ending December 2025).



**PacifiCorp**  
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**Regulatory Assets & Liabilities Amortization**  
**Electric Plant Acquisition Adjustment**

**Adjust Base Period to Pro Forma Period**

	<u>Amortization</u>	<u>Rate Base</u>	
		<u>Gross Acq.</u>	<u>Acc Amort</u>
Pro Forma Amount (below)	75,351	144,704,699	(142,051,177)
Base Period Amount (below)	75,351	144,704,699	(141,975,825)
<b>Pro Forma Adjustment</b>	<b>-</b>	<b>-</b>	<b>(75,351)</b>

Ref. 8.6

Year	<u>Gross Acquisition</u>	<u>Beq Balance Accumulated Amortization</u>	<u>Amortization</u>	<u>End Balance Accumulated Amortization</u>	<u>13 Month Avg Bal</u>	
					<u>Gross Acq</u>	<u>Acc Amort</u>
Opening Balance	144,704,699			(141,938,150)		
2022 July	144,704,699	(141,938,150)	(6,279)	(141,944,429)		
August	144,704,699	(141,944,429)	(6,279)	(141,950,708)		
September	144,704,699	(141,950,708)	(6,279)	(141,956,988)		
October	144,704,699	(141,956,988)	(6,279)	(141,963,267)		
November	144,704,699	(141,963,267)	(6,279)	(141,969,546)		
December	144,704,699	(141,969,546)	(6,279)	(141,975,825)		
2023 January	144,704,699	(141,975,825)	(6,279)	(141,982,105)		
February	144,704,699	(141,982,105)	(6,279)	(141,988,384)		
March	144,704,699	(141,988,384)	(6,279)	(141,994,663)		
April	144,704,699	(141,994,663)	(6,279)	(142,000,943)		
May	144,704,699	(142,000,943)	(6,279)	(142,007,222)		
June	144,704,699	(142,007,222)	(6,279)	(142,013,501)	144,704,699	(141,975,825)
		<b>Base Period Amort =</b>	<b>(75,351)</b>			
2023 July	144,704,699	(142,013,501)	(6,279)	(142,019,780)		
August	144,704,699	(142,019,780)	(6,279)	(142,026,060)		
September	144,704,699	(142,026,060)	(6,279)	(142,032,339)		
October	144,704,699	(142,032,339)	(6,279)	(142,038,618)		
November	144,704,699	(142,038,618)	(6,279)	(142,044,897)		
December	144,704,699	(142,044,897)	(6,279)	(142,051,177)		
2024 January	144,704,699	(142,051,177)	(6,279)	(142,057,456)		
February	144,704,699	(142,057,456)	(6,279)	(142,063,735)		
March	144,704,699	(142,063,735)	(6,279)	(142,070,015)		
April	144,704,699	(142,070,015)	(6,279)	(142,076,294)		
May	144,704,699	(142,076,294)	(6,279)	(142,082,573)		
June	144,704,699	(142,082,573)	(6,279)	(142,088,852)	144,704,699	(142,051,177)
		<b>Pro Forma Amort =</b>	<b>(75,351)</b>			

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Regulatory Assets & Liabilities Amortization  
Electric Plant Acquisition Adjustment  
GL Account 140800 - Actuals for 12 Months Ended June 2023

Year	Month	Addition / Amortization	Accumulated Amount
2022	6	-	156,468,483
2022	7	-	156,468,483
2022	8	-	156,468,483
2022	9	-	156,468,483
2022	10	-	156,468,483
2022	11	-	156,468,483
2022	12	-	156,468,483
2023	1	-	156,468,483
2023	2	-	156,468,483
2023	3	-	156,468,483
2023	4	-	156,468,483
2023	5	-	156,468,483
2023	6	-	<b>156,468,483</b>

System-allocated amount 144,704,699 Ref Tab B-15 & 8.6.1  
Utah-situs amount 11,763,784 Ref Tab B-15  
**156,468,483**

**GL Account Balance**  
**Account Number 140800**  
**Calendar year 2022**

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				156,468,482.73
1				156,468,482.73
2				156,468,482.73
3				156,468,482.73
4				156,468,482.73
5				156,468,482.73
6				156,468,482.73
7				156,468,482.73
8				156,468,482.73
9				156,468,482.73
10				156,468,482.73
11				156,468,482.73
12				156,468,482.73

**Calendar year 2023**

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				156,468,482.73
1				156,468,482.73
2				156,468,482.73
3				156,468,482.73
4				156,468,482.73
5				156,468,482.73
6				156,468,482.73
7				156,468,482.73
8				156,468,482.73
9				156,468,482.73
10				156,468,482.73
11				156,468,482.73
12				156,468,482.73

PacifiCorp  
Oregon General Rate Case - December 2025  
Regulatory Assets & Liabilities Amortization  
Accumulated Amortization  
GL Account 145800 - Actuals for 12 Months Ended June 2023

Year	Month	Amort.	Accumulated Amount
2022	6	(31,416)	(144,137,327)
2022	7	(31,416)	(144,168,742)
2022	8	(31,416)	(144,200,158)
2022	9	(31,416)	(144,231,573)
2022	10	(31,416)	(144,262,989)
2022	11	(31,416)	(144,294,404)
2022	12	(31,416)	(144,325,820)
2023	1	(31,416)	(144,357,236)
2023	2	(31,416)	(144,388,651)
2023	3	(31,416)	(144,420,067)
2023	4	(31,416)	(144,451,482)
2023	5	(31,416)	(144,482,898)
2023	6	(31,416)	<b>(144,514,313)</b>

System-allocated amount (142,013,501) Ref. Tab B-15 & 8.6.1  
Utah-situs amount (2,500,812) Ref. Tab B-15  
**(144,514,313)**

GL Account Balance  
Account Number 145800  
Calendar year 2022

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				142,419,616.06-
1		423,599.57	423,599.57-	142,843,215.63-
2		423,599.58	423,599.58-	143,266,815.21-
3		423,599.57	423,599.57-	143,690,414.78-
4		384,080.63	384,080.63-	144,074,495.41-
5		31,415.56	31,415.56-	144,105,910.97-
6		31,415.57	31,415.57-	144,137,326.54-
7		31,415.57	31,415.57-	144,168,742.11-
8		31,415.56	31,415.56-	144,200,157.67-
9		31,415.57	31,415.57-	144,231,573.24-
10		31,415.57	31,415.57-	144,262,988.81-
11		31,415.57	31,415.57-	144,294,404.38-
12		31,415.57	31,415.57-	144,325,819.95-

Calendar year 2023

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				144,325,819.95-
1		31,415.56	31,415.56-	144,357,235.51-
2		31,415.58	31,415.58-	144,388,651.09-
3		31,415.56	31,415.56-	144,420,066.65-
4		31,415.58	31,415.58-	144,451,482.23-
5		31,415.56	31,415.56-	144,482,897.79-
6		31,415.57	31,415.57-	144,514,313.36-
7		31,415.57	31,415.57-	144,545,728.93-
8		31,415.56	31,415.56-	144,577,144.49-
9				144,577,144.49-
10				144,577,144.49-
11				144,577,144.49-
12				144,577,144.49-

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Regulatory Assets & Liabilities Amortization**  
**FERC OATT Revenues Deferral (Post 2017)**

	<u>Amortization</u>
Base Period Amount (below)	4,075,388
Pro Forma Amount (below)	-
Adjustment:	<u>(4,075,388)</u>
	<b>Ref. 8.6</b>

	<u>Opening Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Interest<sup>1,2</sup></u>	<u>Ending Bal.</u>
2022 June	(5,994,203)	-	-		(5,994,203)
July	(5,994,203)	-	339,616	(12,765)	(5,667,352)
August	(5,667,352)	-	339,616	(12,049)	(5,339,785)
September	(5,339,785)	-	339,616	(11,331)	(5,011,500)
October	(5,011,500)	-	339,616	(10,611)	(4,682,496)
November	(4,682,496)	-	339,616	(9,890)	(4,352,771)
December	(4,352,771)	-	339,616	(9,168)	(4,022,323)
2023 January	(4,022,323)	-	339,616	(8,443)	(3,691,150)
February	(3,691,150)	-	339,616	(7,718)	(3,359,252)
March	(3,359,252)	-	339,616	(6,990)	(3,026,627)
April	(3,026,627)	-	339,616	(6,261)	(2,693,272)
May	(2,693,272)	-	339,616	(5,531)	(2,359,187)
June	(2,359,187)	-	339,616	(4,798)	(2,024,370)
			<b>Base Period Amort = 4,075,388</b>		
2023 July	(2,024,370)	-	339,616	(4,065)	(1,688,819)
August	(1,688,819)	-	339,616	(3,329)	(1,352,532)
September	(1,352,532)	-	339,616	(2,592)	(1,015,509)
October	(1,015,509)	-	339,616	(1,853)	(677,747)
November	(677,747)	-	339,616	(1,113)	(339,244)
December	(339,244)	-	339,616	(372)	0
2024 January	-	-	-	-	-
February	-	-	-	-	-
March	-	-	-	-	-
April	-	-	-	-	-
May	-	-	-	-	-
June	-	-	-	-	-
July	-	-	-	-	-
August	-	-	-	-	-
September	-	-	-	-	-
October	-	-	-	-	-
November	-	-	-	-	-
December	-	-	-	-	-
2025 January	-	-	-	-	-
February	-	-	-	-	-
March	-	-	-	-	-
April	-	-	-	-	-
May	-	-	-	-	-
June	-	-	-	-	-
July	-	-	-	-	-
August	-	-	-	-	-
September	-	-	-	-	-
October	-	-	-	-	-
November	-	-	-	-	-
December	-	-	-	-	-
			<b>Pro Forma Amort = -</b>		

Note:

1. Interest rate in deferral period per approved WACC from UE-263.
2. Interest accrual at Modified Blended Treasury Rate as of date of the Commission's approval of the amortization (i.e. Dec 2020)

	2020	
MBTR	2.630%	Ref UM-1147

PacifiCorp  
Oregon General Rate Case - December 2025  
Regulatory Assets & Liabilities Amortization  
FERC OATT Revenues Deferral (Post 2017)  
GL Account 288232 - Actuals for 12 Months Ended June 2023

Year	Month	Accrual	Adjustments	Amortization	Interest	Accumulated Amount
2022	6	-	-	-	-	(5,994,203)
2022	7	-	-	339,616	(12,765)	(5,667,352)
2022	8	-	-	339,616	(12,049)	(5,339,785)
2022	9	-	-	339,616	(11,331)	(5,011,500)
2022	10	-	-	339,616	(10,611)	(4,682,496)
2022	11	-	-	339,616	(9,890)	(4,352,771)
2022	12	-	-	339,616	(9,168)	(4,022,323)
2023	1	-	-	339,616	(8,443)	(3,691,150)
2023	2	-	-	339,616	(7,718)	(3,359,252)
2023	3	-	-	339,616	(6,990)	(3,026,627)
2023	4	-	-	339,616	(6,261)	(2,693,272)
2023	5	-	-	339,616	(5,531)	(2,359,187)
2023	6	-	-	339,616	(4,798)	<b>(2,024,370)</b>

Ref 8.6.4

GL Account Balance  
Account Number 288232  
Calendar year 2022

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				7,940,350.30-
1	339,615.69	17,030.44	322,585.25	7,617,765.05-
2	339,615.69	16,323.44	323,292.25	7,294,472.80-
3	339,615.69	15,614.89	324,000.80	6,970,472.00-
4	339,615.69	14,904.79	324,710.90	6,645,761.10-
5	339,615.69	14,193.13	325,422.56	6,320,338.54-
6	339,615.69	13,479.91	326,135.78	5,994,202.76-
7	339,615.69	12,765.13	326,850.56	5,667,352.20-
8	339,615.69	12,048.78	327,566.91	5,339,785.29-
9	339,615.69	11,330.87	328,284.82	5,011,500.47-
10	339,615.69	10,611.38	329,004.31	4,682,496.16-
11	339,615.69	9,890.31	329,725.38	4,352,770.78-
12	339,615.69	9,167.66	330,448.03	4,022,322.75-

Calendar year 2023

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				4,022,322.75-
1	339,615.69	8,443.43	331,172.26	3,691,150.49-
2	339,615.69	7,717.61	331,898.08	3,359,252.41-
3	339,615.69	6,990.20	332,625.49	3,026,626.92-
4	339,615.69	6,261.20	333,354.49	2,693,272.43-
5	339,615.69	5,530.59	334,085.10	2,359,187.33-
6	339,615.69	4,798.39	334,817.30	2,024,370.03-
7	339,615.69	4,064.58	335,551.11	1,688,818.92-
8	339,615.69	3,329.17	336,286.52	1,352,532.40-
9	339,615.69	2,592.14	337,023.55	1,015,508.85-
10	339,615.69	1,853.49	337,762.20	677,746.65-
11	339,615.69	1,113.23	338,502.46	339,244.19-
12	339,615.69	371.50	339,244.19	

**PacifiCorp  
Oregon General Rate Case - December 2025  
Regulatory Assets & Liabilities Amortization  
Oregon Distribution System Plan**

	<b>Amortization</b>
Base Period Amount (below)	-
Pro Forma Amount (below)	(855,753)
Adjustment:	<u>(855,753)</u>
	<b>Ref. 8.6</b>

	Opening Bal.	Accrual	Amortization	Interest <sup>1,2</sup>	Ending Bal.		
2022 June	-	-	-	-	-		
July	-	215,103	-	640	215,743		
August	215,743	186,304	-	1,837	403,885		
September	403,885	55,781	-	2,568	462,234		
October	462,234	90,783	-	3,019	556,036		
November	556,036	26,700	-	3,386	586,123		
December	586,123	403,735	-	4,687	994,544		
2023 January	994,544	-	-	5,892	1,000,436		
February	1,000,436	152,469	-	6,378	1,159,283		
March	1,159,283	107,115	-	7,185	1,273,583		
April	1,273,583	100,739	-	7,843	1,382,165		
May	1,382,165	61,186	-	8,369	1,451,721		
June	1,451,721	34,939	-	8,704	1,495,363		
	<b>Base Period Amort =</b>		-				
July	1,495,363	73,824	-	9,077	1,578,265		
August	1,578,265	107,081	-	9,667	1,695,013		
September	1,695,013	58,557	-	10,215	1,763,785		
October	1,763,785	74,398	-	10,669	1,848,852		
November	1,848,852	110,625	-	11,281	1,970,758		
December	1,970,758	225,224	-	12,342	2,208,324		
2024 January	2,208,324	-	-	13,082	2,221,406		
February	2,221,406	-	-	13,159	2,234,565		
March	2,234,565	-	-	13,237	2,247,802		
April	2,247,802	-	-	13,316	2,261,118		
May	2,261,118	-	-	13,395	2,274,513		
June	2,274,513	-	-	13,474	2,287,987		
July	2,287,987	-	-	13,554	2,301,541		
August	2,301,541	-	-	13,634	2,315,175		
September	2,315,175	-	-	13,715	2,328,890		
October	2,328,890	-	-	13,796	2,342,686		
November	2,342,686	-	-	13,878	2,356,564		
December	2,356,564	-	-	13,960	2,370,524		
2025 January	2,370,524	-	(71,313)	10,507	2,309,718	71,313	(17,533)
February	2,309,718	-	(71,313)	10,233	2,248,639	71,313	(17,533)
March	2,248,639	-	(71,313)	9,958	2,187,284	71,313	(17,533)
April	2,187,284	-	(71,313)	9,682	2,125,654	71,313	(17,533)
May	2,125,654	-	(71,313)	9,405	2,063,746	71,313	(17,533)
June	2,063,746	-	(71,313)	9,126	2,001,560	71,313	(17,533)
July	2,001,560	-	(71,313)	8,847	1,939,093	71,313	(17,533)
August	1,939,093	-	(71,313)	8,565	1,876,346	71,313	(17,533)
September	1,876,346	-	(71,313)	8,283	1,813,316	71,313	(17,533)
October	1,813,316	-	(71,313)	7,999	1,750,003	71,313	(17,533)
November	1,750,003	-	(71,313)	7,715	1,686,405	71,313	(17,533)
December	1,686,405	-	(71,313)	7,428	1,622,520	71,313	(17,533)
	<b>Pro Forma Amort =</b>		<b>(855,753)</b>			<b>855,753</b>	<b>(210,401)</b>
						<b>Ref 8.6</b>	<b>Ref 8.6</b>

Note:

1. Interest rate in deferral period per approved WACC from UE-374 prior to 1/1/2023 and from UE-399 effective 1/1/2023.

	UE-374	UE-399
WACC	7.14%	7.11%

2. Interest accrual at Modified Blended Treasury Rate as of date of the Commission's approval of the amortization (i.e. Dec 2024).

	2024	
MBTR	5.400%	Ref UM-1147

PacifiCorp  
Oregon General Rate Case - December 2025  
Regulatory Assets & Liabilities Amortization  
Oregon Distribution System Plan  
GL Account 187353 - Actuals for 12 Months Ended June 2023

Year	Month	Accrual	Amortization	Interest	Accumulated Amount
2022	6				-
2022	7	215,103	-	640	215,743
2022	8	186,304	-	1,837	403,885
2022	9	55,781	-	2,568	462,234
2022	10	90,783	-	3,019	556,036
2022	11	26,700	-	3,386	586,123
2022	12	403,735	-	4,687	994,544
2023	1	-	-	5,892	1,000,436
2023	2	152,469	-	6,378	1,159,283
2023	3	107,115	-	7,185	1,273,583
2023	4	100,739	-	7,843	1,382,165
2023	5	61,186	-	8,369	1,451,721
2023	6	34,939	-	8,704	<b>1,495,363</b>

**Ref 8.6.6**

GL Account Balance  
Account Number 187353  
Calendar year 2022

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				994,544.10
1				
2				
3				
4				
5				
6				
7	215,743.04		215,743.04	215,743.04
8	188,141.55		188,141.55	403,884.59
9	58,349.42		58,349.42	462,234.01
10	93,802.10		93,802.10	556,036.11
11	30,086.42		30,086.42	586,122.53
12	408,421.57		408,421.57	994,544.10

Calendar year 2023

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				994,544.10
1	5,891.85		5,891.85	1,000,435.95
2	158,846.93		158,846.93	1,159,282.88
3	114,300.39		114,300.39	1,273,583.27
4	108,582.04		108,582.04	1,382,165.31
5	69,555.60		69,555.60	1,451,720.91
6	43,642.47		43,642.47	1,495,363.38
7	82,901.84		82,901.84	1,578,265.22
8	116,747.74		116,747.74	1,695,012.96
9	68,771.76		68,771.76	1,763,784.72
10	85,067.61		85,067.61	1,848,852.33
11	121,905.43		121,905.43	1,970,757.76
12	237,565.91		237,565.91	2,208,323.67

**PacifiCorp  
Oregon General Rate Case - December 2025  
Plant Held for Future Use**

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Remove PHFU	105	1	(2,112,145)	SG	26.884%	(567,832)	
Remove PHFU	105	1	-	CA	Situs	-	
Remove PHFU	105	1	(6,893,577)	OR	Situs	(6,893,577)	
Remove PHFU	105	1	(5,168,253)	UT	Situs	-	
Remove PHFU	105	1	(601)	WYP	Situs	-	
			<u>(14,174,575)</u>			<u>(7,461,409)</u>	8.7.1

**Description of Adjustment:**

This adjustment removes all Plant Held for Future Use (PHFU) assets from FERC account 105. The company is making this adjustment in compliance with UE 116, Order No. 01-787, Appendix A, page 4 of 5.



**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Plant Held for Future Use**

Primary Account		Secondary Account		Alloc	Total
1050000	Plant Held for Future Use	3501000	LAND OWNED IN FEE	SG	1,357,583
1050000	Plant Held for Future Use	3502000	LAND RIGHTS	SG	754,562
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	CA	-
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	OR	3,912,456
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	UT	5,168,253
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	WYP	601
1050000	Plant Held for Future Use	3891000	LAND OWNED IN FEE	OR	2,981,121
<b>Total</b>					<b>14,174,575</b>

**Ref. 8.7**

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Pension and Other Post-retirement Plan Balances Removal**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Net Prepaid Balance	128	1	(104,951,393)	SO	27.425%	(28,783,408)	8.8.1
Net Prepaid Balance	182M	1	(224,418,608)	SO	27.425%	(61,547,849)	8.8.1
Net Prepaid Balance	182M	1	(4,965,457)	WYP	Situs	-	8.8.1
Net Prepaid Balance	2283	1	0	SO	27.425%	0	8.8.1
			<u>(334,335,458)</u>			<u>(90,331,257)</u>	
<b>Adjustment to Tax:</b>							
ADIT Balances	190	1	(8,317,989)	SO	27.425%	(2,281,247)	8.8.1
ADIT Balances	283	1	88,539,434	SO	27.425%	24,282,352	8.8.1
ADIT Balances	283	1	1,220,837	WYP	Situs	-	8.8.1
			<u>81,442,282</u>			<u>22,001,105</u>	

**Description of Adjustment:**

This adjustment removes the Company's net prepaid asset associated with its pension and other postretirement welfare plans, net of associated accumulated deferred income taxes in unadjusted results. Per Order No. 15-226 in Docket UM 1633, the net pension and post retirement prepaid is not to be included in rate base for Oregon.

**PacifiCorp  
Oregon General Rate Case - December 2025  
Pension and Other Post-retirement Plan Balances Removal**

<b>FERC Pension Account</b>	<b>Factor</b>	<b>June 2023 End of Period Allocation</b>	<b>Ref</b>
128	SO	104,951,393	8.8
182M	SO	224,418,608	8.8
182M	WY	4,965,457	8.8
2283	SO	(0)	8.8
		<u><b>334,335,458</b></u>	

<b>FERC Tax Account</b>	<b>Factor</b>	<b>June 2023 End of Period Allocation</b>	<b>Ref</b>
190	SO	8,317,989	8.8
283	SO	(88,539,434)	8.8
283	WY	(1,220,837)	8.8
		<u><b>(81,442,282)</b></u>	

**PacifiCorp  
Oregon General Rate Case - December 2025  
Remove Rolling Hills**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Plant	341	1	(3,532,745)	SG	26.884%	(949,749)	
Other Plant	343	1	(170,635,863)	SG	26.884%	(45,874,013)	
Other Plant	344	1	(7,930,325)	SG	26.884%	(2,132,001)	
Other Plant	345	1	(12,443,422)	SG	26.884%	(3,345,309)	
Other Plant	346	1	(659,497)	SG	26.884%	(177,300)	
			<u>(195,201,853)</u>			<u>(52,478,373)</u>	8.9.1
<b>Adjustment to Depreciation Reserve:</b>							
Other Plant	108OP	1	(1,561,970)	SG	26.884%	(419,923)	8.9.1
<b>Adjustment to O&amp;M Expense:</b>							
Administrative & General	929	1	(280,729)	SO	27.425%	(76,991)	8.9.1
Misc. Oth. Power Supply	549	1	(44,874)	SG	26.884%	(12,064)	8.9.1
Misc. Oth. Power Supply	553	1	(1,112,621)	SG	26.884%	(299,119)	8.9.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMDT	1	(7,462,581)	TAXDEPR	26.295%	(1,962,286)	
Deferred Tax Expense	41010	1	(1,834,795)	TAXDEPR	26.295%	(482,459)	
ADIT Balance	282	1	46,465,867	SG	26.884%	12,491,957	

**Description of Adjustment:**

This adjustment removes the gross plant, accumulated depreciation, depreciation expense and O&M amounts related to the Rolling Hills wind resource from the 12 months ended June 2023. This treatment is consistent with Commission Order No. 08-548. Depreciation expense for Rolling Hills is removed in Adjustment 6.1, Depreciation / Amortization Expense Adjustment.

**PacifiCorp  
Oregon General Rate Case - December 2025  
Remove Rolling Hills**

<b>Rate Base Amounts</b>	<b>FERC Account</b>	<b>EOP 12 ME Jun 2023</b>	<b>Ref.</b>
<b>Capital</b>			
Other Plant	341	3,532,745	
Other Plant	343	170,635,863	
Other Plant	344	7,930,325	
Other Plant	345	12,443,422	
Other Plant	346	659,497	
		<u>195,201,853</u>	8.9
<b>Depreciation Reserve</b>			
Other Plant	108OP	1,561,970	8.9

<b>Expense Amounts</b>	<b>FERC Account</b>	<b>12 ME Jun 2023</b>	<b>Ref.</b>
<b>Operation &amp; Maintenance Expense</b>			
Administrative & General	929	280,729	8.9
Misc. Oth. Power Supply	549	44,874	8.9
Misc. Oth. Power Supply	553	1,112,621	8.9

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Deer Creek Mine Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
<u>Remove base period expense</u>							
Closure cost amortization	506	1	(6,538,963)	SG	26.884%	(1,757,945)	8.10.1
<u>Add pro forma expense</u>							
UMWA Pension Withdrawal Liability Pymt	926	1	2,967,013	SG	26.884%	797,657	8.10.2
Deer Creek Recovery Royalties	506	3	5,261,096	SE	26.339%	1,385,726	8.10.3
<b>Adjustment to Rate Base:</b>							
<u>Remove base period regulatory assets</u>							
Regulatory Asset	182M	1	1,193,243	OR	Situs	1,193,243	8.10.1
Regulatory Asset	182M	1	(75,268,509)	SE	26.339%	(19,825,062)	8.10.1
Regulatory Asset	182M	1	(8,323,073)	SO	27.425%	(2,282,642)	8.10.1
<u>Add proforma period regulatory assets</u>							
Regulatory Asset	182M	3	13,152,740	SE	26.339%	3,464,316	8.10.3
<b>Adjustment to Tax:</b>							
<u>Remove Base Period Tax</u>							
Schedule M Addition	SCHMAT	1	(5,520,488)	SE	26.339%	(1,454,048)	
Schedule M Addition	SCHMAT	1	(929,514)	SO	27.425%	(254,924)	
Schedule M Deduction	SCHMDT	1	(503,723)	SE	26.339%	(132,676)	
Schedule M Deduction	SCHMDT	1	(3,685,708)	OR	Situs	(3,685,708)	
Def Income Tax Expense	41110	1	1,357,300	SE	26.339%	357,501	
Def Income Tax Expense	41110	1	228,536	SO	27.425%	62,677	
Def Income Tax Expense	41010	1	(123,848)	SE	26.339%	(32,620)	
Def Income Tax Expense	41010	1	(906,190)	OR	Situs	(906,190)	
Accum Def Income Tax Balance	283	1	(13,436,660)	SE	26.339%	(3,539,098)	
Accum Def Income Tax Balance	283	1	48,001,425	SE	26.339%	12,643,152	
Accum Def Income Tax Balance	190	1	(28,303,872)	SE	26.339%	(7,454,991)	
Accum Def Income Tax Balance	283	1	162,133	SO	27.425%	44,466	
Accum Def Income Tax Balance	283	1	(628,890)	OR	Situs	(628,890)	

**Description of Adjustment:**

Oregon Order No. 15-161 in Docket UM 1712 approved closure of the Deer Creek mine located in Utah and ruled on several issues. This adjustment removes the Deer Creek Unrecovered Plant Regulatory Assets from results because these amounts are being recovered through separate tariff riders in Docket No. UE 374, Order No. 20-473.

The Company is including through this adjustment the request to begin amortization of recovery royalties. In docket UE 374, Order 20-473 found that the Company had not demonstrated that preliminary forecasts at that time was sufficiently supported to be included in rates. However, the Company was allowed to continue deferring those costs as approved under docket UM 1712 and seek recovery in a future proceeding. At present, the Company is expecting that payment of royalty obligations will commence in 2024. Accordingly, the Company is including a request to begin amortization of royalty obligations, with rates effective 1/1/2025.

Order No. 15-161 authorized to include the \$3 million annual payment resulting from the Company's withdrawal from the 1974 Pension Trust associated with the Deer Creek Mine. These pension costs were previously included in the TAM, but are being moved from the TAM to base rates per resolution in Docket No. UE-374 and UE-375.

**PacifiCorp  
Oregon General Rate Case - December 2025  
Deer Creek Mine Adjustment  
Base Period Balances**

**EXPENSE ACCOUNTS**

Closure Costs Amortization & Royal Recovery in Unadj. Results	<u>Amort</u> <b>6,538,963</b> <b>Ref. 8.10</b>
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Recovery of Deer Creek closure costs in Oregon is included in a separate tariff rider. Thus, system amounts in unadjusted results should be.

**RATE BASE ACCOUNTS**

	<u>EOP June 2023 Balance</u>	<u>Booked Allocation</u>	
Unrecovered Plant	(1,662,000)	SE	
Unrecovered Plant	752,316	OR	
Closure Costs	76,930,508	SE	
UMWA PBOP Savings	(1,945,559)	OR	
UMWA PBOP	8,323,073	SO	
<b>Total</b>	<b>82,398,339</b>		
 <u>Summary by Allocation Factor</u>			
	(1,193,243)	OR	<b>Ref. 8.10</b>
	75,268,509	SE	<b>Ref. 8.10</b>
	8,323,073	SO	<b>Ref. 8.10</b>
	<u>82,398,339</u>		

Oregon's share of Deer Creek mine is being recovered through a separate tariff rider. All balances are removed from rate base as the balances include carrying charges.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Deer Creek Mine Adjustment**  
**UMWA Pension Withdrawal Liability Payment**

Year	Posting period	Account Number	FERC Account	FERC Location	Description	In transaction currency
2022	7	278200	2340000	1	UMWA Pension Withdrawal Liability Payment	247,251
2022	8	278200	2340000	1	UMWA Pension Withdrawal Liability Payment	247,251
2022	9	278200	2340000	1	UMWA Pension Withdrawal Liability Payment	247,251
2022	10	278200	2340000	1	UMWA Pension Withdrawal Liability Payment	247,251
2022	11	278200	2340000	1	UMWA Pension Withdrawal Liability Payment	247,251
2022	12	278200	2340000	1	UMWA Pension Withdrawal Liability Payment	247,251
2023	1	278200	2340000	1	UMWA Pension Withdrawal Liability Payment	247,251
2023	2	278200	2340000	1	UMWA Pension Withdrawal Liability Payment	247,251
2023	3	278200	2340000	1	UMWA Pension Withdrawal Liability Payment	247,251
2023	4	278200	2340000	1	UMWA Pension Withdrawal Liability Payment	247,251
2023	5	278200	2340000	1	UMWA Pension Withdrawal Liability Payment	247,251
2023	6	278200	2340000	1	UMWA Pension Withdrawal Liability Payment	247,251
Total						<b><u>2,967,013</u></b>



**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Deer Creek Mine Adjustment**  
**Recovery Royalties - Closure Costs**

Recovery royalties, which are part of the Deer Creek mine closure costs, had been estimated but not spent in the Company's prior rate cases since UE 374. Payment discussions have commenced, and the Company is anticipating payment to occur in 2024. Accordingly, the Company is seeking to begin amortization of this amount in this rate case. The Company will continue to monitor progress on payment discussions, and modify amounts reflected in this filing throughout the pendency of the case. The Company is proposing three year amortization of these costs starting January 2025.

Estimated Recovery Royalties 15,783,288

<u>Date</u>	<u>Beg Bal</u>	<u>Amortization</u>	<u>End Bal</u>
Jun-23			15,783,288
Jul-23	15,783,288		15,783,288
Aug-23	15,783,288		15,783,288
Sep-23	15,783,288		15,783,288
Oct-23	15,783,288		15,783,288
Nov-23	15,783,288		15,783,288
Dec-23	15,783,288		15,783,288
Jan-24	15,783,288		15,783,288
Feb-24	15,783,288		15,783,288
Mar-24	15,783,288		15,783,288
Apr-24	15,783,288		15,783,288
May-24	15,783,288		15,783,288
Jun-24	15,783,288		15,783,288
Jul-24	15,783,288		15,783,288
Aug-24	15,783,288		15,783,288
Sep-24	15,783,288		15,783,288
Oct-24	15,783,288		15,783,288
Nov-24	15,783,288		15,783,288
Dec-24	15,783,288		15,783,288
Jan-25	15,783,288	(438,425)	15,344,864
Feb-25	15,344,864	(438,425)	14,906,439
Mar-25	14,906,439	(438,425)	14,468,014
Apr-25	14,468,014	(438,425)	14,029,590
May-25	14,029,590	(438,425)	13,591,165
Jun-25	13,591,165	(438,425)	13,152,740
Jul-25	13,152,740	(438,425)	12,714,316
Aug-25	12,714,316	(438,425)	12,275,891
Sep-25	12,275,891	(438,425)	11,837,466
Oct-25	11,837,466	(438,425)	11,399,042
Nov-25	11,399,042	(438,425)	10,960,617
Dec-25	10,960,617	(438,425)	10,522,192
<b>Amort exp. 12 ME Dec-25</b>		<b>(5,261,096)</b>	
		<b>Ref. 8.10</b>	

**13 Mo. Avg.**  
**13,152,740**  
**Ref. 8.10**

**PacifiCorp  
Oregon General Rate Case - December 2025  
Emissions Control Investment Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF</u>
<b>Adjustment to Rate Base:</b>							
Hunter Clean Air Disallowance	312	1	(3,641,553)	SG	26.884%	(979,001)	8.11.1
<b>Adjustment to Expense:</b>							
Hunter Clean Air Disallowance	403SP	1	(513,605)	SG	26.884%	(138,078)	8.11.1
<b>Adjustment to Return:</b>							
JB U3 & U4 Return Disallowance	930	1	(1,349,991)	OR	Situs	(1,349,991)	8.11.2
JB U3 & U4 Return Disallowance	930	3	246,859	OR	Situs	246,859	8.11.2
			<u>(1,103,132)</u>			<u>(1,103,132)</u>	
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMAT	1	(513,605)	SG	26.884%	(138,078)	
Schedule M Adjustment	SCHMDT	1	(128,808)	SG	26.884%	(34,629)	
Deferred Income Tax Expense	41110	1	126,278	SG	26.884%	33,949	
Deferred Income Tax Expense	41010	1	(31,670)	SG	26.884%	(8,514)	
Accumulated Def Inc Tax Balance	282	1	328,655	SG	26.884%	88,356	

**Description of Adjustment:**

This adjustment removes 10% of the net book value of the Hunter U1 U1 Clean Air - PM & NOX LNB Clean Air equipment projects and reduces return on Jim Bridger Unit 3 & 4 SCR projects to authorized return equal to long-term debt cost as ordered in UE 374, Order No. 20-473.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Emissions Control Investment Adjustment**  
**Hunter Clean Air Equipment Summary**

**Year End Balance - December 2024**

EPIS Balance	81,171,892	
Steam Plant Reserve	<u>(44,756,366)</u>	
Net Book Value	36,415,526	
NBV Ordered 10% Disallowance	3,641,553	Ref 8.11

**Year End Balance - December 2024**

Gross Plant	81,171,892	
Depreciation Rate <sup>1</sup>	<u>6.327%</u>	
Depreciation Expense	5,136,053	
Depr Ordered 10% Disallowance	513,605	Ref 8.11

<sup>1</sup>. Actual composite steam depreciation rate for June 2023.

PacifiCorp  
Oregon General Rate Case - December 2025  
Emissions Control Investment Adjustment  
Jim Bridger Unit 3 & 4 SCR Return Disallowance

Restating Adjustment

Net Book Value - Year End June 2023

Pre-Tax Rate of Return  
Return on Rate Base Rate of Return

Return - Cost of Long-Term Debt  
Return on Rate Base Cost of Debt

Approx. Revenue Requirement Reduction

System Generation Factor (SG)

Total Co.	OR Allocated
118,448,589	31,843,905
9.42%	9.42%
11,157,149	2,999,505
5.18%	5.18%
6,135,637	1,649,514
(5,021,512)	(1,349,991)
	<b>Ref 8.11</b>

26.884%

Pro Forma Adjustment

Net Book Value - Year End December 2024

Pre-Tax Rate of Return  
Return on Rate Base Rate of Return

Return - Cost of Long-Term Debt  
Return on Rate Base Cost of Debt

Approx. Revenue Requirement Reduction  
**Pro Forma Adj. to Revenue Requirement Red.**

System Generation Factor (SG)

Total Co.	OR Allocated
96,789,135	26,020,943
9.42%	9.42%
9,116,958	2,451,017
5.18%	5.18%
5,013,677	1,347,885
(4,103,281)	(1,103,132)
	<b>246,859</b>
	<b>Ref 8.11</b>

26.884%

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Emissions Control Investment Adjustment**  
**Summary of Variables**  
**Capital Structure and Costs**

	Capital Structure	Embedded Cost	Weighted Cost	Tax Net-to-Gross Bump-up	Pre-Tax Revenue Requirement
Debt	49.99%	5.18%	2.59%		2.59%
Preferred	0.01%	6.75%	0.00%	132.60%	0.00%
Common	50.00%	10.30%	5.15%	132.60%	6.83%
Total	100.00%		7.74%		9.42%
Merged Effective Tax Rate					24.587%
Pre-Tax Bump-up Factor					132.60%
<b>2020 Protocol Allocation Factors</b>					
Forecast 2025 SG Factor					26.884%

**PacifiCorp  
Oregon Generation Rate Case - December 2025  
Transmission Project Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Transmission	352	3	(230,619)	SG	26.884%	(62,000)	8.12.1
Distribution	361	3	<u>(120,000)</u>	OR	Situs	<u>(120,000)</u>	8.12.2
			<u>(350,619)</u>			<u>(182,000)</u>	
<b>Adjustment to Reserve:</b>							
Transmission	108TP	3	25,066	SG	26.884%	6,739	8.12.1
Distribution	108364	3	<u>29,361</u>	OR	Situs	<u>29,361</u>	8.12.2
			<u>54,428</u>			<u>36,100</u>	
<b>Adjustment to Tax:</b>							
ADIT - Transmission	282	3	5,040	OR	Situs	5,040	
ADIT - Distribution	282	3	<u>8,485</u>	OR	Situs	<u>8,485</u>	
			<u>13,525</u>			<u>13,525</u>	

**Description of Adjustment:**

Rate base disallowances for transmission projects as discussed on Order No. 20-473, Docket No. UE 374.

**PacifiCorp  
Oregon Generation Rate Case - December 2025  
Transmission Project Adjustment**

**Wallula-to-McNary Project**

In-Service Date Jan-19  
 Depreciation Composite Rate 1.875% UE-374, effective 1/1/2021  
 Depreciation Composite Rate 1.724% UE-399, effective 1/1/2023

		<u>* Gross Plant</u>	<u>Depreciation Expense</u>	<u>Depreciation Reserve</u>	<u>Net Book Value</u>
2022	June	62,000	97	(4,020)	57,980
	July	62,000	97	(4,117)	57,883
	August	62,000	97	(4,214)	57,786
	September	62,000	97	(4,311)	57,689
	October	62,000	97	(4,408)	57,592
	November	62,000	97	(4,505)	57,495
	December	62,000	97	(4,601)	57,399
2023	January	62,000	89	(4,690)	57,310
	February	62,000	89	(4,780)	57,220
	March	62,000	89	(4,869)	57,131
	April	62,000	89	(4,958)	57,042
	May	62,000	89	(5,047)	56,953
	June	62,000	89	(5,136)	56,864
	July	62,000	89	(5,225)	56,775
	August	62,000	89	(5,314)	56,686
	September	62,000	89	(5,403)	56,597
	October	62,000	89	(5,492)	56,508
	November	62,000	89	(5,581)	56,419
	December	62,000	89	(5,670)	56,330
2024	January	62,000	89	(5,759)	56,241
	February	62,000	89	(5,848)	56,152
	March	62,000	89	(5,937)	56,063
	April	62,000	89	(6,026)	55,974
	May	62,000	89	(6,115)	55,885
	June	62,000	89	(6,204)	55,796
	July	62,000	89	(6,294)	55,706
	August	62,000	89	(6,383)	55,617
	September	62,000	89	(6,472)	55,528
	October	62,000	89	(6,561)	55,439
	November	62,000	89	(6,650)	55,350
	December	<b>62,000</b>	89	<b>(6,739)</b>	55,261
		<b>Ref. 8.12</b>		<b>Ref. 8.12</b>	

\* Oregon's allocated amount

**PacifiCorp**  
**Oregon Generation Rate Case - December 2025**  
**Transmission Project Adjustment**

**Threemile Canyon Project**

In-Service Date Apr-15  
 Depreciation Composite Rate 2.585% UE-374, effective 1/1/2021  
 Depreciation Composite Rate 2.271% UE-399, effective 1/1/2023

		<u>Gross Plant</u>	<u>Depreciation Expense</u>	<u>Depreciation Reserve</u>	<u>Net Book Value</u>
2022	June	120,000	258	(22,359)	97,641
	July	120,000	258	(22,618)	97,382
	August	120,000	258	(22,876)	97,124
	September	120,000	258	(23,135)	96,865
	October	120,000	258	(23,393)	96,607
	November	120,000	258	(23,652)	96,348
	December	120,000	258	(23,910)	96,090
2023	January	120,000	227	(24,137)	95,863
	February	120,000	227	(24,364)	95,636
	March	120,000	227	(24,592)	95,408
	April	120,000	227	(24,819)	95,181
	May	120,000	227	(25,046)	94,954
	June	120,000	227	(25,273)	94,727
	July	120,000	227	(25,500)	94,500
	August	120,000	227	(25,727)	94,273
	September	120,000	227	(25,954)	94,046
	October	120,000	227	(26,181)	93,819
	November	120,000	227	(26,409)	93,591
	December	120,000	227	(26,636)	93,364
2024	January	120,000	227	(26,863)	93,137
	February	120,000	227	(27,090)	92,910
	March	120,000	227	(27,317)	92,683
	April	120,000	227	(27,544)	92,456
	May	120,000	227	(27,771)	92,229
	June	120,000	227	(27,999)	92,001
	July	120,000	227	(28,226)	91,774
	August	120,000	227	(28,453)	91,547
	September	120,000	227	(28,680)	91,320
	October	120,000	227	(28,907)	91,093
	November	120,000	227	(29,134)	90,866
	December	<b>120,000</b>	227	<b>(29,361)</b>	90,639
		<b>Ref. 8.12</b>		<b>Ref. 8.12</b>	



**PacifiCorp  
Oregon General Rate Case - December 2025  
Cholla Unit 4 Retirement**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Remove Safe Harbor Reserve Reversal	920	1	702,610	OR	Situs	702,610	8.13.1
Remove Nonunion Severance Reserve Reversal	931	1	29,534	OR	Situs	29,534	8.13.1
Pro Forma Safe Harbor Amort. Expense	407	3	4,914	OR	Situs	4,914	8.13.2
Pro Forma Nonunion Severance Amort. Exp.	407	3	23,308	OR	Situs	23,308	8.13.3
<b>Adjustment to Rate Base:</b>							
Remove Base Period Nonunion Severance	182M	1	(2,423,666)	SG	26.884%	(651,582)	8.13.1
Remove Base Period Safe Harbor Lease	182M	1	(101,879)	SG	26.884%	(27,389)	8.13.1
Add Dec. 2025 Cholla Nonunion Severance	182M	3	70,205	OR	Situs	70,205	8.13.3
Add Dec. 2025 Safe Harbor Lease Payment	182M	3	4,918	OR	Situs	4,918	8.13.2
<b>Adjustment to Tax:</b>							
Safe Harbor Lease Reg Asset Amort - Sch M	SCHMAT	3	9,837	SG	26.884%	2,645	8.13.2
Safe Harbor Lease Reg Asset Amort - DITB	41110	3	(2,419)	SG	26.884%	(650)	8.13.2
Safe Harbor Lease Reg Asset Amort - ADIT	283	3	(1,196)	SG	26.884%	(321)	8.13.2
Nonunion Severance Reg Asset Amort. - Sch M	SCHMAT	3	140,410	SG	26.884%	37,748	8.13.3
Nonunion Severance Reg Asset Amort - DITE	41110	3	(34,522)	SG	26.884%	(9,281)	8.13.3
Nonunion Severance Reg Asset Amort - ADIT	283	3	(40,268)	SG	26.884%	(10,826)	8.13.3

**Description of Adjustment:**

Consistent with the Company's Integrated Resource Plan, Cholla Unit 4 ceased operations December 31, 2020. As part of the December 2021 Oregon General Rate Case, the Oregon Commission authorized the Company to use deferred tax benefits as of December 31, 2020 to offset Cholla Unit 4 unrecovered plant balance, decommissioning and a portion of closure cost. Subsequently, as part of the settlement outcome adopted in the December 2023 Oregon General Rate Case, the Company was authorized to begin amortization of the remaining unrecovered closure costs over a three-year amortization period. This adjustment removes per books regulatory asset balances from base period results, then adds back the pro forma balance for unrecovered closure costs and authorized amortizations through December 2025.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Cholla Unit 4 Retirement**  
**Historical Period Book Balances**

	FERC account		EOP June 2023	
Reg Asset-Cholla U4-Nonunion Severance	182M	SG	\$	<b>2,423,666</b>
Reg Asset-Cholla U4-Safe Harbor Lease	182M	SG	\$	<b>101,879</b>
				<b>Ref 8.13</b>

	FERC account		12 ME June 2023	
Nonunion Severance Amort - Reserve Reversal	920	OR	\$	<b>(702,610)</b>
Safe Harbor Lease Amort - Reserve Reversal	931	OR	\$	<b>(29,534)</b>

PacifiCorp  
Oregon General Rate Case - December 2025  
Cholla Unit 4 Retirement  
Treatment of Cholla Unrecovered Closure Items

	Total Company	Oregon Allocated	
	UE-399 Approved	UE-399 Approved	Dec-25 13 MA Bal.
Safe Harbor Lease Payment	113,495	29,511	4,918

Ref. 8.13

	Oregon Allocated		Adjustment
	June-23 13 MA Bal.	Dec-25 13 MA Bal.	
Nonunion Severance Amortization	(4,922)	(9,837)	(4,914)

Ref. 8.13

UE-399 Approved SG Allocation Factor 26.002%

	OR Alloc.	Amortization	End Bal	Above	Schedule M	41110	Acc. 286920
	Safe Harbor Lease Pmt	Total					283 ADIT
Dec-22			29,511	Above			(7,256)
Jan-23	29,511	(820)	28,691		820	(202)	(7,054)
Feb-23	28,691	(820)	27,871		820	(202)	(6,852)
Mar-23	27,871	(820)	27,051		820	(202)	(6,650)
Apr-23	27,051	(820)	26,232		820	(202)	(6,448)
May-23	26,232	(820)	25,412		820	(202)	(6,246)
Jun-23	25,412	(820)	24,592		820	(202)	(6,044)
Jul-23	24,592	(820)	23,773		820	(202)	(5,842)
Aug-23	23,773	(820)	22,953		820	(202)	(5,640)
Sep-23	22,953	(820)	22,133		820	(202)	(5,438)
Oct-23	22,133	(820)	21,313		820	(202)	(5,236)
Nov-23	21,313	(820)	20,494		820	(202)	(5,034)
Dec-23	20,494	(820)	19,674		820	(202)	(4,832)
Jan-24	19,674	(820)	18,854		820	(202)	(4,630)
Feb-24	18,854	(820)	18,034		820	(202)	(4,428)
Mar-24	18,034	(820)	17,215		820	(202)	(4,226)
Apr-24	17,215	(820)	16,395		820	(202)	(4,024)
May-24	16,395	(820)	15,575		820	(202)	(3,822)
Jun-24	15,575	(820)	14,755		820	(202)	(3,620)
Jul-24	14,755	(820)	13,936		820	(202)	(3,418)
Aug-24	13,936	(820)	13,116		820	(202)	(3,216)
Sep-24	13,116	(820)	12,296		820	(202)	(3,014)
Oct-24	12,296	(820)	11,476		820	(202)	(2,812)
Nov-24	11,476	(820)	10,657		820	(202)	(2,610)
Dec-24	10,657	(820)	9,837		820	(202)	(2,408)
Jan-25	9,837	(820)	9,017		820	(202)	(2,206)
Feb-25	9,017	(820)	8,197		820	(202)	(2,004)
Mar-25	8,197	(820)	7,378		820	(202)	(1,802)
Apr-25	7,378	(820)	6,558		820	(202)	(1,600)
May-25	6,558	(820)	5,738		820	(202)	(1,398)
Jun-25	5,738	(820)	4,918		820	(202)	(1,196)
Jul-25	4,918	(820)	4,099		820	(202)	(994)
Aug-25	4,099	(820)	3,279		820	(202)	(792)
Sep-25	3,279	(820)	2,459		820	(202)	(590)
Oct-25	2,459	(820)	1,639		820	(202)	(388)
Nov-25	1,639	(820)	820		820	(202)	(186)
Dec-25	820	(820)	(0)	13 MA Bal.	820	(207)	21
		(9,837)		4,918			13MA Bal.
		Ref. 8.13		Above			Ref. 8.13
					9,837	(2,419)	(1,196)
					Ref. 8.13	Ref. 8.13	Ref. 8.13

PacifiCorp  
Oregon General Rate Case - December 2025  
Cholla Unit 4 Retirement  
Treatment of Cholla Unrecovered Closure Items

	Total Company	Oregon Allocated	
	UE-399 Approved	UE-399 Approved	Dec-25 13 MA Bal.
Nonunion Severance Balance	2,700,000	702,048	70,205

Ref. 8.13

	Oregon Allocated	
	June-23 13 MA Bal.	Dec-25 13 MA Bal.
Nonunion Severance Amortization	(117,102)	(140,410)

Adjustment
(23,308)

Ref. 8.13

UE-399 Approved SG Allocation Factor 26.002%

Oregon-Allocated

	Beg Bal	True-Up	Amortization	End Bal		Schedule M	41110	Acc. 286920 283 ADIT
Dec-22	702,048			702,048	Above			(172,610)
Jan-23	702,048		(19,501)	682,546		19,501	(4,795)	(167,815)
Feb-23	682,546		(19,501)	663,045		19,501	(4,795)	(163,020)
Mar-23	663,045		(19,501)	643,544		19,501	(4,795)	(158,225)
Apr-23	643,544		(19,501)	624,042		19,501	(4,795)	(153,430)
May-23	624,042		(19,501)	604,541		19,501	(4,795)	(148,635)
Jun-23	604,541		(19,501)	585,040		19,501	(4,795)	(143,840)
Jul-23	585,040		(19,501)	565,538		19,501	(4,795)	(139,045)
Aug-23	565,538		(19,501)	546,037		19,501	(4,795)	(134,250)
Sep-23	546,037		(19,501)	526,536		19,501	(4,795)	(129,455)
Oct-23	526,536		(19,501)	507,034		19,501	(4,795)	(124,660)
Nov-23	507,034		(19,501)	487,533		19,501	(4,795)	(119,865)
Dec-23	487,533	(93,606)	(19,501)	374,425		19,501	(4,795)	(115,070)
Jan-24	374,425		(19,501)	354,924		19,501	(4,795)	(110,275)
Feb-24	354,924		(19,501)	335,423		19,501	(4,795)	(105,480)
Mar-24	335,423		(19,501)	315,921		19,501	(4,795)	(100,685)
Apr-24	315,921		(19,501)	296,420		19,501	(4,795)	(95,890)
May-24	296,420		(19,501)	276,919		19,501	(4,795)	(91,095)
Jun-24	276,919		(19,501)	257,417		19,501	(4,795)	(86,300)
Jul-24	257,417		(19,501)	237,916		19,501	(4,795)	(81,505)
Aug-24	237,916		(19,501)	218,415		19,501	(4,795)	(76,710)
Sep-24	218,415		(19,501)	198,913		19,501	(4,795)	(71,915)
Oct-24	198,913		(19,501)	179,412		19,501	(4,795)	(67,120)
Nov-24	179,412		(19,501)	159,911		19,501	(4,795)	(62,325)
Dec-24	159,911		(19,501)	140,410		19,501	(4,795)	(57,530)
Jan-25	140,410		(11,701)	128,709		11,701	(2,877)	(54,653)
Feb-25	128,709		(11,701)	117,008		11,701	(2,877)	(51,776)
Mar-25	117,008		(11,701)	105,307		11,701	(2,877)	(48,899)
Apr-25	105,307		(11,701)	93,606		11,701	(2,877)	(46,022)
May-25	93,606		(11,701)	81,906		11,701	(2,877)	(43,145)
Jun-25	81,906		(11,701)	70,205		11,701	(2,877)	(40,268)
Jul-25	70,205		(11,701)	58,504		11,701	(2,877)	(37,391)
Aug-25	58,504		(11,701)	46,803		11,701	(2,877)	(34,514)
Sep-25	46,803		(11,701)	35,102		11,701	(2,877)	(31,637)
Oct-25	35,102		(11,701)	23,402		11,701	(2,877)	(28,760)
Nov-25	23,402		(11,701)	11,701		11,701	(2,877)	(25,883)
Dec-25	11,701		(11,701)	(0)	13 MA Bal.	11,701	(2,875)	(23,008)
	<b>Amort exp. 12 ME Dec-25</b>		<b>(140,410)</b>	<b>70,205</b>	<b>Above</b>	<b>140,410</b>	<b>(34,522)</b>	<b>13MA Bal. (40,268)</b>
			<b>Ref. 8.13</b>			<b>Ref. 8.13</b>	<b>Ref. 8.13</b>	<b>Ref. 8.13</b>

**PacifiCorp  
Oregon General Rate Case - December 2025  
Miscellaneous Rate Base**

<b>Adjustment to Rate Base:</b>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
1 - Fuel Stock - Pro Forma	151	3	3,274,511	SE	26.339%	862,477	8.14.1
2 - Fuel Stock - Working Capital Deposit	25316	3	2,002,231	SE	26.339%	527,370	8.14.1
2 - Fuel Stock - Working Capital Deposit	25317	3	(1,386,738)	SE	26.339%	(365,255)	8.14.1
3 - Prepaid Overhauls	186M	3	10,315,186	SG	26.884%	2,773,151	8.14.1

**Description of Adjustment:**

1 - Fuel stock levels for the 13 month average year ending December 2025 are projected to be lower than the year ended June 2023 levels due to an increase in the amount of coal stockpiled. The adjustment also reflects the change in projected working capital deposits.

2 - Balances for prepaid overhauls at the Lake Side, Chehalis and Currant Creek gas plants are walked forward to reflect payments and transfers of capital to electric plant in service during the year ending December 2025.

PacifiCorp  
Oregon General Rate Case - December 2025  
Miscellaneous Rate Base

			Actuals	Pro Forma	
<b>1 - Coal Fuel Stock Balances by Plant</b>	<b>Account</b>	<b>Factor</b>	<b>Jun-2023 EOP Balance</b>	<b>Dec-2025 13 Mth. Avg. Balance</b>	<b>Adj. to 13 Mth. Avg. Balance</b>
Jim Bridger	151	SE	(36,657,668)	(62,572,307)	(25,914,639)
Cholla	151	SE	-	-	-
Colstrip	151	SE	(2,092,828)	(2,044,088)	48,740
Craig	151	SE	(7,582,296)	(9,871,296)	(2,289,000)
Hayden	151	SE	(2,644,532)	(2,868,649)	(224,117)
Hunter	151	SE	(24,158,107)	(17,006,919)	7,151,188
Huntington	151	SE	(22,463,774)	(21,148,562)	1,315,212
Dave Johnston	151	SE	(15,026,113)	(15,502,897)	(476,784)
Naughton	151	SE	(21,629,537)	(2,663,320)	18,966,217
Rock Garden	151	SE	(4,697,694)	-	4,697,694
<b>Total</b>			<b>(136,952,549)</b>	<b>(133,678,038)</b>	<b>3,274,511</b>

Ref. 8.14

			Actuals	Pro Forma	
<b>1 - Working Capital Deposits</b>	<b>Account</b>	<b>Factor</b>	<b>Jun-2023 EOP Balance</b>	<b>Dec-2025 13 Mth. Avg. Balance</b>	<b>Adj. to 13 Mth. Avg. Balance</b>
UAMPS Working Capital Deposit	25316	SE	(3,180,000)	(1,177,769)	<b>2,002,231</b>
DPEC Working Capital Deposit	25317	SE	(2,592,034)	(3,978,772)	<b>(1,386,738)</b>

Ref. 8.14

Ref. 8.14

			Actuals	Pro Forma	
<b>2 - Overhaul Prepayments by Plant</b>	<b>Account</b>	<b>Factor</b>	<b>Jun-2023 EOP Balance</b>	<b>Dec-2025 13 Mth. Avg. Balance</b>	<b>Adj. to 13 Mth. Avg. Balance</b>
Lake Side 1	186M	SG	(24,823,813)	(7,771,815)	17,051,998
Chehalis	186M	SG	(10,640,887)	(24,732,549)	(14,091,662)
Currant Creek	186M	SG	(10,552,675)	(23,133,374)	(12,580,699)
Lake Side 2	186M	SG	(33,049,760)	(11,678,664)	21,371,095
Chehalis O&M	186M	SG	(1,640,642)	(2,392,025)	(751,383)
Currant Creek O&M	186M	SG	(420,580)	(1,104,744)	(684,163)
<b>Total</b>			<b>(81,128,357)</b>	<b>(70,813,171)</b>	<b>10,315,186</b>

Ref. 8.14

**PacifiCorp  
Oregon General Rate Case - December 2025  
Carbon Plant Closure**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Excess decommissioning costs amort.	407	3	(1,615,751)	OR	Situs	(1,615,751)	8.15.1
<b>Adjustment to Rate Base:</b>							
Remove M&S Obsolete Inventory	182M	1	(3,446,305)	SG	26.884%	(926,510)	B-16
Remove M&S Obsolete Inventory	182M	1	448,718	OR	Situs	448,718	B-16
Excess decommissioning reserves	254	3	(807,875)	OR	Situs	(807,875)	8.15.1
<b>Adjustment to Tax:</b>							
Schedule M - Excess Decommissioning	SCHMAT	3	(179,487)	OR	Situs	(179,487)	8.15.2
Deferred Income Tax Expense	41110	3	44,130	OR	Situs	44,130	8.15.2
Accumulated Def Inc Tax Balance	190	3	(684,147)	OR	Situs	(684,147)	8.15.2
Accumulated Def Inc Tax Balance	283	1	155,252	SG	26.884%	41,738	

**Description of Adjustment:**

The Carbon Plant was retired April, 2015 and fully recovered as of December 2020. This amortization schedule of the excess decommissioning costs, net of obsolete materials and supplies, over a five-year period was approved in the Company's general rate case Docket No. UE 374, in Order 20-473 and also reflected in the Company's most recent general rate case Docket No. UE 399.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Carbon Plant Closure**  
**Closing Costs in Pro Forma Period**

This amortization schedule of the excess decommissioning costs, net of obsolete materials and supplies, over a five-year period was approved in the Company's general rate case Docket No. UE 374, in Order 20-473.

Closure Cost	Total Company	*Allocation	OR Allocated
M&S Obsolete Inventory	3,448,669	26.023%	897,435
Decommissioning Reserve			<u>(8,976,188)</u>
Total Closure Cost			(8,078,754)

\*Allocation on approved SG factor from UE-374 OR GRC

<u>Date</u>	<u>Beg Bal</u>	<u>Amortization</u>	<u>End Bal</u>	
Dec-21	(6,597,649)	134,646	(6,463,003)	
Jan-22	(6,463,003)	134,646	(6,328,357)	
Feb-22	(6,328,357)	134,646	(6,193,711)	
Mar-22	(6,193,711)	134,646	(6,059,065)	
Apr-22	(6,059,065)	134,646	(5,924,419)	
May-22	(5,924,419)	134,646	(5,789,773)	
Jun-22	(5,789,773)	134,646	(5,655,128)	
Jul-22	(5,655,128)	134,646	(5,520,482)	
Aug-22	(5,520,482)	134,646	(5,385,836)	
Sep-22	(5,385,836)	134,646	(5,251,190)	
Oct-22	(5,251,190)	134,646	(5,116,544)	
Nov-22	(5,116,544)	134,646	(4,981,898)	
Dec-22	(4,981,898)	134,646	(4,847,252)	
Jan-23	(4,847,252)	134,646	(4,712,606)	
Feb-23	(4,712,606)	134,646	(4,577,960)	
Mar-23	(4,577,960)	134,646	(4,443,315)	
Apr-23	(4,443,315)	134,646	(4,308,669)	
May-23	(4,308,669)	134,646	(4,174,023)	
Jun-23	(4,174,023)	134,646	(4,039,377)	
Jul-23	(4,039,377)	134,646	(3,904,731)	
Aug-23	(3,904,731)	134,646	(3,770,085)	
Sep-23	(3,770,085)	134,646	(3,635,439)	
Oct-23	(3,635,439)	134,646	(3,500,793)	
Nov-23	(3,500,793)	134,646	(3,366,147)	
Dec-23	(3,366,147)	134,646	(3,231,501)	
Jan-24	(3,231,501)	134,646	(3,096,856)	
Feb-24	(3,096,856)	134,646	(2,962,210)	
Mar-24	(2,962,210)	134,646	(2,827,564)	
Apr-24	(2,827,564)	134,646	(2,692,918)	
May-24	(2,692,918)	134,646	(2,558,272)	
Jun-24	(2,558,272)	134,646	(2,423,626)	
Jul-24	(2,423,626)	134,646	(2,288,980)	
Aug-24	(2,288,980)	134,646	(2,154,334)	
Sep-24	(2,154,334)	134,646	(2,019,688)	
Oct-24	(2,019,688)	134,646	(1,885,043)	
Nov-24	(1,885,043)	134,646	(1,750,397)	
Dec-24	(1,750,397)	134,646	(1,615,751)	
Jan-25	(1,615,751)	134,646	(1,481,105)	
Feb-25	(1,481,105)	134,646	(1,346,459)	
Mar-25	(1,346,459)	134,646	(1,211,813)	
Apr-25	(1,211,813)	134,646	(1,077,167)	
May-25	(1,077,167)	134,646	(942,521)	
Jun-25	(942,521)	134,646	(807,875)	
Jul-25	(807,875)	134,646	(673,229)	
Aug-25	(673,229)	134,646	(538,584)	
Sep-25	(538,584)	134,646	(403,938)	
Oct-25	(403,938)	134,646	(269,292)	
Nov-25	(269,292)	134,646	(134,646)	13MA Bal.
Dec-25	(134,646)	134,646	-	<b>(807,875)</b>
<b>Amort exp. 12 ME Dec. 2025</b>		<b>1,615,751</b>		<b>Ref 8.15</b>
		<b>Ref. 8.15</b>		

June 2023 Net Amort. Exp	1,615,751	Above
December 2025 Net Amort. Exp	<u>1,615,751</u>	Above
Total Adjustment	-	



**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Carbon Plant Closure**  
**Closing Costs in Pro Forma Period**

Tax Impacts - Closure Costs			
Date	SCHMAT	41110	ADIT
Dec-21	134,646	(33,105)	1,589,033
Jan-22	134,646	(33,105)	1,555,928
Feb-22	134,646	(33,105)	1,522,823
Mar-22	134,646	(33,105)	1,489,718
Apr-22	134,646	(33,105)	1,456,613
May-22	134,646	(33,105)	1,423,509
Jun-22	134,646	(33,105)	1,390,404
Jul-22	134,646	(33,105)	1,357,299
Aug-22	134,646	(33,105)	1,324,194
Sep-22	134,646	(33,105)	1,291,089
Oct-22	134,646	(33,105)	1,257,984
Nov-22	134,646	(33,105)	1,224,880
Dec-22	134,646	(33,105)	1,191,775
Jan-23	134,646	(33,105)	1,158,670
Feb-23	134,646	(33,105)	1,125,565
Mar-23	134,646	(33,105)	1,092,460
Apr-23	134,646	(33,105)	1,059,355
May-23	134,646	(33,105)	1,026,250
Jun-23	134,646	(33,105)	993,146
Jul-23	134,646	(33,105)	960,041
Aug-23	134,646	(33,105)	926,936
Sep-23	134,646	(33,105)	893,831
Oct-23	134,646	(33,105)	860,726
Nov-23	134,646	(33,105)	827,621
Dec-23	134,646	(33,105)	794,516
Jan-24	134,646	(33,105)	761,412
Feb-24	134,646	(33,105)	728,307
Mar-24	134,646	(33,105)	695,202
Apr-24	134,646	(33,105)	662,097
May-24	134,646	(33,105)	628,992
Jun-24	134,646	(33,105)	595,887
Jul-24	134,646	(33,105)	562,783
Aug-24	134,646	(33,105)	529,678
Sep-24	134,646	(33,105)	496,573
Oct-24	134,646	(33,105)	463,468
Nov-24	134,646	(33,105)	430,363
Dec-24	134,646	(33,105)	397,258
Jan-25	134,646	(33,105)	364,153
Feb-25	134,646	(33,105)	331,049
Mar-25	134,646	(33,105)	297,944
Apr-25	134,646	(33,105)	264,839
May-25	134,646	(33,105)	231,734
Jun-25	134,646	(33,105)	198,629
Jul-25	134,646	(33,105)	165,524
Aug-25	134,646	(33,105)	132,420
Sep-25	134,646	(33,105)	99,315
Oct-25	134,646	(33,105)	66,210
Nov-25	134,646	(33,105)	33,105
Dec-25	134,646	(33,105)	0

	SCHMAT	41110	ADIT 13MA Bal.
	1,615,751	(397,258)	198,629
Less: Amt in PowerTax	1,795,238	(441,388)	882,776
	<b>(179,487)</b>	<b>44,130</b>	<b>(684,147)</b>
	Ref. 8.15	Ref. 8.15	Ref. 8.15

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Removal of Wildfire Mitigation Capital Rate Base**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Transmission Plant	352	1	(35,333)	SG	26.884%	(9,499)	
Transmission Plant	353	1	(2,578,568)	SG	26.884%	(693,226)	
Transmission Plant	355	1	(39,638)	SG	26.884%	(10,656)	
Transmission Plant	356	1	(11,772)	SG	26.884%	(3,165)	
Distribution Plant	361	1	(17,796)	OR	Situs	(17,796)	
Distribution Plant	362	1	(1,104,576)	OR	Situs	(1,104,576)	
Distribution Plant	364	1	(220,260)	OR	Situs	(220,260)	
Distribution Plant	365	1	(11,617,251)	OR	Situs	(11,617,251)	
Distribution Plant	366	1	(7,993)	OR	Situs	(7,993)	
Distribution Plant	368	1	(13,616)	OR	Situs	(13,616)	
Distribution Plant	369	1	(5,644)	OR	Situs	(5,644)	
Distribution Plant	373	1	(167)	OR	Situs	(167)	
General Plant	392	1	(210,533)	OR	Situs	(210,533)	
General Plant	393	1	(158,850)	OR	Situs	(158,850)	
General Plant	395	1	(272,474)	OR	Situs	(272,474)	
General Plant	395	1	(88,628)	SG	26.884%	(23,827)	
General Plant	396	1	(61,806)	OR	Situs	(61,806)	
General Plant	397	1	(4,265,058)	SO	27.425%	(1,169,712)	
General Plant	397	1	(136,662)	OR	Situs	(136,662)	
General Plant	397	1	(451,355)	SG	26.884%	(121,343)	
Intangible Plant	303	1	(4,076,230)	SO	27.425%	(1,117,925)	
			<u>(25,374,211)</u>			<u>(16,976,982)</u>	8.16.2
<b>Adjustment to Depreciation Reserve:</b>							
Transmission Depreciation Reserve	108TP	1	91,782	SG	26.884%	24,675	
Distribution Depreciation Reserve	108361	1	77	OR	Situs	77	
Distribution Depreciation Reserve	108362	1	8,181	OR	Situs	8,181	
Distribution Depreciation Reserve	108364	1	8,491	OR	Situs	8,491	
Distribution Depreciation Reserve	108365	1	192,119	OR	Situs	192,119	
Distribution Depreciation Reserve	108366	1	84	OR	Situs	84	
Distribution Depreciation Reserve	108368	1	869	OR	Situs	869	
Distribution Depreciation Reserve	108369	1	193	OR	Situs	193	
Distribution Depreciation Reserve	108373	1	14	OR	Situs	14	
General Depreciation Reserve	108GP	1	67,628	SO	27.425%	18,547	
General Depreciation Reserve	108GP	1	74,432	OR	Situs	74,432	
General Depreciation Reserve	108GP	1	24,121	SG	26.884%	6,485	
Intangible Amortization Reserve	111IP	1	1,007,876	SO	27.425%	276,415	
			<u>1,475,867</u>			<u>610,582</u>	8.16.2

**Description of Adjustment:**

This adjustment removes the gross plant and accumulated depreciation reserve amounts included in the June 2023 YE base period amounts (September 2019 to June 2023) that are associated with and eligible for recovery in the annual Wildfire Mitigation Plan, Automatic Adjustment Clause filing (WMP\_AAC). This treatment is consistent Oregon Commission Advise No. 23-015, dated January 9, 2024.

Tax impacts of this adjustment can be found on Page 8.16.1.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**(cont.) Removal of Wildfire Mitigation Capital Rate Base**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Schedule M Additions	SCHMAT	1	(314,812)	OR	Situs	(314,812)	
Schedule M Additions	SCHMAT	1	(64,733)	SG	26.884%	(17,403)	
Schedule M Additions	SCHMAT	1	(563,595)	SO	27.425%	(154,569)	
Schedule M Deductions	SCHMDT	1	(1,024,481)	OR	Situs	(1,024,481)	
Schedule M Deductions	SCHMDT	1	(315,682)	SG	26.884%	(84,868)	
Schedule M Deductions	SCHMDT	1	(1,908,314)	SO	27.425%	(523,364)	
Deferred Tax Expense	41110	1	77,401	OR	Situs	77,401	
Deferred Tax Expense	41110	1	15,916	SG	26.884%	4,279	
Deferred Tax Expense	41110	1	138,569	SO	27.425%	38,003	
Deferred Tax Expense	41010	1	(251,886)	OR	Situs	(251,886)	
Deferred Tax Expense	41010	1	(77,615)	SG	26.884%	(20,866)	
Deferred Tax Expense	41010	1	(469,189)	SO	27.425%	(128,677)	
Accum. Def. Inc. Tax. Bal.	282	1	466,032	OR	Situs	466,032	
Accum. Def. Inc. Tax. Bal.	282	1	238,855	SG	26.884%	64,214	
Accum. Def. Inc. Tax. Bal.	282	1	1,054,182	SO	27.425%	289,114	

**Description of Adjustment:**

This adjustment removes the gross plant and accumulated depreciation reserve amounts included in the June 2023 YE base period amounts (September 2019 to June 2023) that are associated with and eligible for recovery in the annual Wildfire Mitigation Plan, Automatic Adjustment Clause filing (WMP\_AAC). This treatment is consistent Oregon Commission Advise No. 23-015, dated January 9, 2024.

Tax impacts of this adjustment can be found on Page 8.16.1.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Removal of Wildfire Mitigation Capital Rate Base**

Function	FERC Plant		FERC Plant Account Description	EPIS	Reserve	Net Book Value	Ref	
	Account	Code		Accum. Through June 2023	Accum. Through June 2023	Year End June 2023		
Transmission	3520000	SG	Structures & Improvements	35,333	(35,720)	(387)		
	3530000	SG	Station Equipment	2,498,594	(53,230)	2,445,364		
	3537000	SG	Station Equipment-Supervisory & Alarm	79,974	(1,746)	78,228		
	3550000	SG	Poles and Fixtures	39,638	(740)	38,898		
	3560000	SG	Overhead Conductors & Devices	11,772	(346)	11,426		
<b>Transmission Total</b>				<b>2,665,311</b>	<b>(91,782)</b>	<b>2,573,529</b>		
Distribution	3610000	OR	Structures & Improvements	17,796	(77)	17,720		
	3620000	OR	Station Equipment	1,021,922	(7,517)	1,014,405		
	3627000	OR	Station Equipment-Supervisory & Alarm	82,654	(664)	81,990		
	3640000	OR	Poles, Towers and Fixtures	220,260	(8,491)	211,769		
	3650000	OR	Overhead Conductors & Devices	11,617,251	(192,119)	11,425,131		
	3660000	OR	Underground Conduit	7,993	(84)	7,909		
	3680000	OR	Line Transformers	13,616	(869)	12,747		
	3691000	OR	Services - Overhead	26	(0)	25		
	3692000	OR	Services - Underground	5,618	(193)	5,425		
	3730000	OR	Street Lighting & Signal Systems	167	(14)	153		
<b>Distribution Total</b>				<b>12,987,303</b>	<b>(210,029)</b>	<b>12,777,274</b>		
General Plant	3920500	OR	1 Ton and Above, Two-Axle Trucks	59,019	(9,839)	49,180		
	3921400	OR	Snowmobiles, Motorcycles (4-Wheeled ATV)	151,515	(22,303)	129,212		
	3930000	OR	Stores Equipment	158,850	(16,114)	142,736		
	3950000	OR	Laboratory Equipment	272,474	(12,439)	260,035		
	3950000	SG	Laboratory Equipment	88,628	(4,046)	84,582		
	3961300	OR	Snowcats, Backhoes, Trenchers, Snowblower	61,806	(7,659)	54,148		
	3970000	SO	Communication Equipment	4,265,058	(67,628)	4,197,431		
	3970000	OR	Communication Equipment	136,662	(6,078)	130,584		
	3970000	SG	Communication Equipment	451,355	(20,075)	431,280		
<b>General Plant Total</b>				<b>5,645,367</b>	<b>(166,180)</b>	<b>5,479,187</b>		
Intangible	3033420	SO	ADS	824,810	(135,774)	689,036		
	3033430	SO	Technosylva	1,828,399	(456,478)	1,371,922		
	3033440	SO	Situational Awareness	1,168,785	(379,238)	789,547		
	3034900	SO	MISC - Miscellaneous	254,235	(36,386)	217,849		
<b>Intangible Total</b>				<b>4,076,230</b>	<b>(1,007,876)</b>	<b>3,068,354</b>		
				<b>EPIS Total</b>	<b>25,374,211</b>	<b>(1,475,867)</b>	<b>23,898,344</b>	<b>8.16</b>

**PacifiCorp  
Oregon General Rate Case - December 2025  
Confidential New Wind Generation Capital Additions**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
New Wind Capital - Wind	343	3	517,208,412	SG-W	26.884%	139,047,122	8.17.1
<b>Adjustment to Depreciation Expense:</b>							
New Wind Capital - Wind Depr. Expense	403OP	3	21,765,634	SG-W	26.884%	5,851,507	8.17.1
<b>Adjustment to Depreciation Reserve:</b>							
New Wind Capital - Wind Depr. Reserve	108OP	3	(906,901)	SG-W	26.884%	(243,813)	8.17.1
<b>Adjustment to Operations &amp; Maintenance Expense:</b>							
Incremental Wind Repowering O&M	549	3	4,501,511	SG	26.884%	1,210,193	8.17.2

**Description of Adjustment:**

This adjustment adds into the Test Period certain confidential wind generation capital projects. Included in this adjustment is incremental operations and maintenance expense for these confidential projects and the non-confidential Foote Creek II-IV repowering project. The tax impacts associated with these projects are included in the Power Tax adjustment, Page 7.6.

PacifiCorp  
Oregon General Rate Case - December 2025  
Confidential New Wind Generation Capital Additions

**NEW WIND CAPITAL ADDITIONS**

Electric Plant in Service

Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Annual Depr. Expense
Other Plant Wind	343 SG-W	-	-	-	-	-	-	-	-	-	-	-	-	-	517,208,412
Other Plant Wind	403OP SG-W	-	-	-	-	-	-	-	-	-	-	-	-	-	21,765,634

Depreciation Reserve

Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Annual Depr. Expense
Other Plant Wind	108OP SG-W	-	-	-	-	-	-	-	-	-	-	-	-	-	(906,901)

	12 MIE	End of Period	Adjustment	Ref.
343	Jun 2023	Dec 2024	517,208,412	Ref. 8.17
403OP	-	21,765,634	21,765,634	Ref. 8.17
108OP	-	(906,901)	(906,901)	Ref. 8.17

\*Composite Depreciation Rate - Wind 4.208%

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Confidential New Wind Generation Capital Additions**  
**CONFIDENTIAL**

*Note: Please see Confidential Exhibit PAC/1708\_CONF for redacted information.*

<b>Project</b>	<b>Date</b>	<b>Project Capital Amount</b>	<b>Ref</b>
<b>New Wind</b>			
WBUILD - RMP Rock Creek I 190 MW 2024	Dec-2024		8.17.3
Rock River I	Dec-2024		8.17.3
		<b>517,208,412</b>	<b>8.17.1</b>

<b>Project</b>	<b>2025 O&amp;M</b>	<b>Ref</b>
WBUILD - RMP Rock Creek I 190 MW 2024	2,992,590	
Rock River I	771,773	
Foote Creek II-IV Repower	737,148	
	<b>4,501,511</b>	<b>8.17</b>

**PacifiCorp  
Oregon General Rate Case - December 2025  
Wildfire Restoration Costs Deferral Amortization**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Wildfire Restoration Capital	407	3	18,271,016	OR	Situs	18,271,016	8.18.1
Damaged Asset NBV	407	3	609,626	OR	Situs	609,626	8.18.2
<b>Adjustment to Rate Base:</b>							
Damaged Asset NBV	182M	3	(1,878,302)	OR	Situs	(1,878,302)	8.18.2
<b>Adjustment to Tax:</b>							
Damaged Asset - Schedule M	SCHMAT	3	746,424	OR	Situs	746,424	
Damaged Asset - Def. Inc. Tax Exp.	41110	3	(183,520)	OR	Situs	(183,520)	
Damaged Asset - ADIT	283	3	461,811	OR	Situs	461,811	
Wildfire Restoration - Schedule M	SCHMAT	3	18,271,016	OR	Situs	18,271,016	
Wildfire Restoration - Def. Inc. Tax Exp.	41110	3	(4,492,222)	OR	Situs	(4,492,222)	

**Description of Adjustment:**

This adjustment adds into test period results the amortization deferred revenue requirement associated with damage restoration from the 2020 Labor Day wildfires, net of deferred revenue requirement amounts associated with plant no longer used and useful. (Docket No. UM 2116).

This adjustment proposes/requests to begin amortization of the deferred revenue requirement for the wildfire damage net book value and capital additions over a three year period, starting 1/1/2025.



PacifiCorp  
Oregon General Rate Case - December 2025  
Wildfire Restoration Costs Deferral Amortization  
Restoration Costs Deferral Summary

Base Period Amount (below)	-
Pro Forma Amount (below)	18,271,016
Adjustment:	18,271,016
	<u>Ref. 8.18</u>

	Accrual			Amortization	Interest <sup>2,3</sup>	Ending Bal.			
	Opening Bal.	Capital <sup>1</sup>	O&M <sup>1</sup>				SCHMAT	41110	ADIT -190
2020 September	-	225,956	1,236,820	-	718	1,463,494			
October		423,667	159,267	-	1,345	584,280			
November	584,280	423,667	107,431	-	5,056	1,120,434			
December	1,120,434	423,667	654,107	-	7,924	2,206,133			
2021 January	2,206,133	423,667	99,343	-	14,381	2,743,525			
February	2,743,525	423,667	11,183	-	17,577	3,195,954			
March	3,195,954	423,667	(34,900)	-	20,268	3,604,989			
April	3,604,989	423,667	7,353	-	22,701	4,058,712			
May	4,058,712	423,667	33,244	-	25,400	4,541,023			
June	4,541,023	423,667	3,065	-	28,268	4,996,024			
July	4,996,024	423,667	147	-	30,975	5,450,814			
August	5,450,814	423,667	-	-	33,680	5,908,161			
September	5,908,161	945,185	115	-	37,951	6,891,411			
October	6,891,411	945,185	1,437	-	43,799	7,881,832			
November	7,881,832	945,185	575	-	49,689	8,877,281			
December	8,877,281	945,185	(900)	-	55,610	9,877,176			
2022 January	9,877,176	945,185	283	-	61,557	10,884,201			
February	10,884,201	945,185	397	-	67,546	11,897,329			
March	11,897,329	945,185	2,193	-	73,572	12,918,279			(3,176,166)
April	12,918,279	945,185	(577)	-	79,644	13,942,532	-	-	(3,427,994)
May	13,942,532	945,185	8,495	-	85,736	14,981,947	-	-	(3,683,551)
June	14,981,947	945,185	6,044	-	91,918	16,025,095	-	-	(3,940,026)
July	16,025,095	945,185	525	-	98,123	17,068,927	-	-	(4,196,669)
August	17,068,927	945,185	2,390	-	104,331	18,120,833	-	-	(4,455,297)
September	18,120,833	961,837	(13)	-	110,637	19,193,294	-	-	(4,718,978)
October	19,193,294	961,837	970	-	117,016	20,273,117	-	-	(4,984,470)
November	20,273,117	961,837	(1,910)	-	123,438	21,356,482	-	-	(5,250,833)
December	21,356,482	961,837	-	-	129,882	22,448,201	-	-	(5,519,249)
2023 January	22,448,201	961,837	58	-	135,830	23,545,926	-	-	(5,789,143)
February	23,545,926	961,837	70	-	142,333	24,650,166	-	-	(6,060,638)
March	24,650,166	961,837	-	-	148,775	25,760,878	-	-	(6,333,724)
April	25,760,878	961,837	-	-	155,454	26,878,169	-	-	(6,608,428)
May	26,878,169	961,837	-	-	162,073	28,002,080	-	-	(6,884,759)
June	28,002,080	961,837	-	-	168,731	29,132,648	-	-	(7,162,728)
July	29,132,648	961,837	-	-	175,428	30,269,913	-	-	(7,442,343)
August	30,269,913	961,837	-	-	182,165	31,413,916	-	-	(7,723,614)
September	31,413,916	950,908	-	-	188,910	32,553,734	-	-	(8,003,856)
October	32,553,734	950,908	-	-	195,662	33,700,304	-	-	(8,285,759)
November	33,700,304	950,908	-	-	202,454	34,853,666	-	-	(8,569,331)
December	34,853,666	950,908	-	-	209,287	36,013,860	-	-	(8,854,584)
2024 January	36,013,860	950,908	-	-	216,160	37,180,927	-	-	(9,141,526)
February	37,180,927	950,908	-	-	223,073	38,354,908	-	-	(9,430,168)
March	38,354,908	950,908	-	-	230,028	39,535,844	-	-	(9,720,520)
April	39,535,844	950,908	-	-	237,024	40,723,775	-	-	(10,012,592)
May	40,723,775	950,908	-	-	244,061	41,918,744	-	-	(10,306,394)
June	41,918,744	950,908	-	-	251,140	43,120,791	-	-	(10,601,936)
July	43,120,791	950,908	-	-	258,261	44,329,960	-	-	(10,899,230)
August	44,329,960	950,908	-	-	265,424	45,546,291	-	-	(11,198,284)
September	45,546,291	926,506	-	-	272,557	46,745,353	-	-	(11,493,093)
October	46,745,353	926,506	-	-	279,660	47,951,519	-	-	(11,789,648)
November	47,951,519	926,506	-	-	286,805	49,164,829	-	-	(12,087,960)
December	49,164,829	926,506	-	-	293,993	50,385,328	-	-	(12,388,039)
2025 January	50,385,328			1,522,585	230,160	49,092,903	1,522,585	(374,351.80)	(12,070,276)
February	49,092,903			1,522,585	224,344	47,794,662	1,522,585	(374,351.80)	(11,751,082)
March	47,794,662			1,522,585	218,502	46,490,579	1,522,585	(374,351.80)	(11,430,453)
April	46,490,579			1,522,585	212,633	45,180,628	1,522,585	(374,351.80)	(11,108,380)
May	45,180,628			1,522,585	206,739	43,864,782	1,522,585	(374,351.80)	(10,784,858)
June	43,864,782			1,522,585	200,817	42,543,014	1,522,585	(374,351.80)	(10,459,881)
July	42,543,014			1,522,585	194,869	41,215,299	1,522,585	(374,351.80)	(10,133,441)
August	41,215,299			1,522,585	188,895	39,881,609	1,522,585	(374,351.80)	(9,805,532)
September	39,881,609			1,522,585	182,893	38,541,918	1,522,585	(374,351.80)	(9,476,147)
October	38,541,918			1,522,585	176,864	37,196,197	1,522,585	(374,351.80)	(9,145,280)
November	37,196,197			1,522,585	170,809	35,844,421	1,522,585	(374,351.80)	(8,812,924)
December	35,844,421			1,522,585	164,726	34,486,562	1,522,585	(374,351.80)	(8,479,073)
	<b>Pro Forma Amort =</b>			18,271,016			18,271,016	(4,492,222)	

Note:

- See annual revenue requirement calculation and summary of deferred O&M costs in following supporting pages.
- Interest rate in deferral period per approved WACC per general rate case order most currently approved prior to deferral application and each subsequent annual renewal application.
- Interest rate in amortization period per UM-1147, MBT rate, approved January 12, 2024 of 5.400%

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Wildfire Restoration Costs Deferral Amortization**  
**Wildfire Damaged Asset NBV**

	<u>Amortization</u>	<u>Rate Base</u>		<u>ADIT</u>
Base Period Amount (below)	-	1,878,302	Ref B-16	(461,811)
Pro Forma Amount (below)	609,626	-		-
Adjustment:	<b>609,626</b>	<b>(1,878,302)</b>		<b>461,811</b>
	<u>Ref. 8.18</u>	<u>Ref. 8.18</u>		<u>Ref. 8.18</u>

	<u>Opening Bal.</u>	<u>Deferral</u>	<u>Amortization</u>	<u>Interest<sup>1</sup></u>	<u>Ending Bal.</u>
2022 June	-	1,888,682	-	-	1,888,682
July	1,888,682	-	-	-	1,888,682
August	1,888,682	-	-	-	1,888,682
September	1,888,682	(180,088)	-	-	1,708,594
October	1,708,594	-	-	-	1,708,594
November	1,708,594	-	-	-	1,708,594
December	1,708,594	32,910	-	-	1,741,504
2023 January	1,741,504	-	-	-	1,741,504
February	1,741,504	-	-	-	1,741,504
March	1,741,504	940	-	-	1,742,443
April	1,742,443	-	-	-	1,742,443
May	1,742,443	-	-	-	1,742,443
June	1,742,443	(80)	-	-	1,742,364
	<b>Base Period Amort =</b>	-	-	-	-

2023 July	1,742,364	-	-	-	1,742,364
August	1,742,364	-	-	-	1,742,364
September	1,742,364	1,361	-	-	1,743,725
October	1,743,725	-	-	-	1,743,725
November	1,743,725	-	-	-	1,743,725
December	1,743,725	-	-	-	1,743,725
2024 January	1,743,725	-	-	-	1,743,725
February	1,743,725	-	-	-	1,743,725
March	1,743,725	-	-	-	1,743,725
April	1,743,725	-	-	-	1,743,725
May	1,743,725	-	-	-	1,743,725
June	1,743,725	-	-	-	1,743,725
July	1,743,725	-	-	-	1,743,725
August	1,743,725	-	-	-	1,743,725
September	1,743,725	-	-	-	1,743,725
October	1,743,725	-	-	-	1,743,725
November	1,743,725	-	-	-	1,743,725
December	1,743,725	-	-	-	1,743,725
2025 January	1,743,725	-	50,802	7,732	1,700,655
February	1,700,655	-	50,802	7,539	1,657,391
March	1,657,391	-	50,802	7,344	1,613,933
April	1,613,933	-	50,802	7,148	1,570,280
May	1,570,280	-	50,802	6,952	1,526,429
June	1,526,429	-	50,802	6,755	1,482,382
July	1,482,382	-	50,802	6,556	1,438,136
August	1,438,136	-	50,802	6,357	1,393,691
September	1,393,691	-	50,802	6,157	1,349,046
October	1,349,046	-	50,802	5,956	1,304,201
November	1,304,201	-	50,802	5,755	1,259,153
December	1,259,153	-	50,802	5,552	1,213,903
	<b>Pro Forma Amort =</b>	-	<b>609,626</b>	-	-

**13 MA 2025 Balance**

**1,480,994**

**Above**

	<u>SCHMAT</u>	<u>41110</u>	<u>ADIT -283</u>
	-	-	(428,723)
	50,802	(12,491)	(416,232)
	50,802	(12,491)	(403,742)
	50,802	(12,491)	(391,251)
	50,802	(12,491)	(378,761)
	50,802	(12,491)	(366,270)
	50,802	(12,491)	(353,780)
	50,802	(12,491)	(341,289)
	50,802	(12,491)	(328,799)
	50,802	(12,491)	(316,308)
	50,802	(12,491)	(303,818)
	50,802	(12,491)	(291,327)
	50,802	(12,491)	(278,837)
	<b>609,626</b>	<b>(149,886)</b>	-
Base pd.	(136,798)	33,634	(461,811)
Adj.	746,424	(183,520)	461,811
	<u>Ref 8.18</u>	<u>Ref 8.18</u>	<u>Above</u>

Note:

1. Wildfire Damaged NBV balance assumed to remain in rate base until new rate case takes effect 1/1/2025. With new base rates effective with this case, this balance will be removed from rate base to accrue interest at the Modified Blended Treasury Rate (MBTR) as approved in UM-1147, on January 12, 2025.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Wildfire Restoration Costs Deferral Amortization**  
**Revenue Requirement Summary**

		<b>Wildfire Restoration Deferral - Year 1</b>		
		<b>Total Company</b>	<b>Approved Allocation %</b>	<b>Oregon Allocated</b>
<b>Revenue Requirement</b>	<b>Factor</b>			
Capital Investment				
Distribution	OR	28,514,695	100.000%	28,514,695
Transmission	SG	64,453,425	26.053%	16,792,052
Depreciation Reserve				
Distribution	OR	(262,121)	100.000%	(262,121)
Transmission	SG	(339,692)	26.053%	(88,500)
Accumulated DIT Balance	OR	(353,158)	100.000%	(353,158)
Accumulated DIT Balance	SG	(773,618)	26.053%	(201,551)
Net Rate Base		<u>91,239,532</u>		<u>44,401,417</u>
Pre-Tax Rate of Return		<u>9.291%</u>		<u>9.291%</u>
Pre-Tax Return on Rate Base		<u>8,477,068</u>		<u>4,125,337</u>
Depreciation				
Distribution	OR	675,561	100.000%	675,561
Transmission	SG	1,086,676	26.053%	283,112
Deferred Income Tax Expense	SG	-	26.053%	-
Annual Rev. Req. Before Gross-up		10,239,305		5,084,010
Monthly Rev. Req. Before Gross-up				423,667

		<b>Wildfire Restoration Deferral - Year 2</b>		
		<b>Total Company</b>	<b>Approved Allocation %</b>	<b>Oregon Allocated</b>
<b>Revenue Requirement</b>	<b>Factor</b>			
Capital Investment				
Distribution	OR	63,388,334	100.000%	63,388,334
Transmission	SG	151,315,884	26.023%	39,376,377
Depreciation Reserve				
Distribution	OR	(1,346,236)	100.000%	(1,346,236)
Transmission	SG	(2,447,813)	26.023%	(636,985)
Accumulated DIT Balance	OR	(1,143,054)	100.000%	(1,143,054)
Accumulated DIT Balance	SG	(2,400,381)	26.023%	(624,642)
Net Rate Base		<u>207,366,735</u>		<u>99,013,793</u>
Pre-Tax Rate of Return		<u>9.291%</u>		<u>9.291%</u>
Pre-Tax Return on Rate Base		<u>19,266,451</u>		<u>9,199,375</u>
Depreciation				
Distribution	OR	1,464,155	100.000%	1,464,155
Transmission	SG	2,608,070	26.023%	678,689
Deferred Income Tax Expense	SG	-	26.023%	-
Annual Rev. Req. Before Gross-up		23,338,677		11,342,219
Monthly Rev. Req. Before Gross-up				945,185

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Wildfire Restoration Costs Deferral Amortization**  
**Revenue Requirement Summary**

		<b>Wildfire Restoration Deferral - Year 3</b>		
		<b>Total Company</b>	<b>Approved Allocation %</b>	<b>Oregon Allocated</b>
<b>Revenue Requirement</b>	<b>Factor</b>			
Capital Investment				
Distribution	OR	75,898,180	100.000%	75,898,180
Transmission	SG	142,044,704	26.023%	36,963,772
Depreciation Reserve				
Distribution	OR	(3,001,066)	100.000%	(3,001,066)
Transmission	SG	(4,918,336)	26.023%	(1,279,880)
Accumulated DIT Balance	OR	(2,015,497)	100.000%	(2,015,497)
Accumulated DIT Balance	SG	(4,105,194)	26.023%	(1,068,280)
Net Rate Base		<u>203,902,791</u>		<u>105,497,228</u>
Pre-Tax Rate of Return		<u>8.686%</u>		<u>8.686%</u>
Pre-Tax Return on Rate Base		<u>17,711,132</u>		<u>9,163,559</u>
Depreciation				
Distribution	OR	1,740,739	100.000%	1,740,739
Transmission	SG	2,450,744	26.023%	637,748
Deferred Income Tax Expense	SG	-	26.023%	-
Annual Rev. Req. Before Gross-up		21,902,615		11,542,047
Monthly Rev. Req. Before Gross-up				961,837

		<b>Wildfire Restoration Deferral - Year 4</b>		
		<b>Total Company</b>	<b>Approved Allocation %</b>	<b>Oregon Allocated</b>
<b>Revenue Requirement</b>	<b>Factor</b>			
Capital Investment				
Distribution	OR	77,680,070	100.000%	77,680,070
Transmission	SG	142,848,779	26.002%	37,143,198
Depreciation Reserve				
Distribution	OR	(4,770,157)	100.000%	(4,770,157)
Transmission	SG	(7,377,255)	26.002%	(1,918,216)
Accumulated DIT Balance	OR	(2,800,240)	100.000%	(2,800,240)
Accumulated DIT Balance	SG	(5,730,595)	26.002%	(1,490,056)
Net Rate Base		<u>199,850,602</u>		<u>103,844,600</u>
Pre-Tax Rate of Return		<u>8.658%</u>		<u>8.658%</u>
Pre-Tax Return on Rate Base		<u>17,302,143</u>		<u>8,990,386</u>
Depreciation				
Distribution	OR	1,779,813	100.000%	1,779,813
Transmission	SG	2,464,031	26.002%	640,691
Deferred Income Tax Expense	SG	-	26.002%	-
Annual Rev. Req. Before Gross-up		21,545,988		11,410,891
Monthly Rev. Req. Before Gross-up				950,908

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Wildfire Restoration Costs Deferral Amortization**  
**Revenue Requirement Summary**

		<b>Wildfire Restoration Deferral - Year 5</b>		
		<b>Total Company</b>	<b>Approved Allocation %</b>	<b>Oregon Allocated</b>
<b>Revenue Requirement</b>	<b>Factor</b>			
Capital Investment				
Distribution	OR	77,713,756	100.000%	77,713,756
Transmission	SG	142,895,852	26.002%	37,155,438
Depreciation Reserve				
Distribution	OR	(6,550,444)	100.000%	(6,550,444)
Transmission	SG	(9,841,884)	26.002%	(2,559,063)
Accumulated DIT Balance	OR	(3,457,249)	100.000%	(3,457,249)
Accumulated DIT Balance	SG	(7,108,932)	26.002%	(1,848,448)
Net Rate Base		<u>193,651,098</u>		<u>100,453,990</u>
Pre-Tax Rate of Return		<u>8.658%</u>		<u>8.658%</u>
Pre-Tax Return on Rate Base		<u>16,765,419</u>		<u>8,696,843</u>
Depreciation				
Distribution	OR	1,780,351	100.000%	1,780,351
Transmission	SG	2,464,726	26.002%	640,872
Deferred Income Tax Expense	SG	-	26.002%	-
Annual Rev. Req. Before Gross-up		21,010,496		11,118,066
Monthly Rev. Req. Before Gross-up				926,506

PacifiCorp  
Oregon General Rate Case - December 2025  
Wildfire Restoration Costs Deferral Amortization  
Restoration Capital Cost Details

Deferral Year 1

	<u>Gross Plant In Service</u>		<u>Accumulated Depreciation</u>			<u>Depreciation Expense</u>	
	<u>Distribution</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Transmission</u>		<u>Distribution</u>	<u>Transmission</u>
Aug-20	-	-	-	-	Aug-20	-	-
Sep-20	2,776,913	-	(2,925)	-	Sep-20	2,925	-
Oct-20	4,565,309	68,219	(10,660)	(50)	Oct-20	7,734	50
Nov-20	14,424,732	74,050	(30,664)	(153)	Nov-20	20,005	104
Dec-20	36,099,056	70,263,275	(83,887)	(51,440)	Dec-20	53,223	51,286
Jan-21	37,286,876	69,324,408	(153,937)	(151,759)	Jan-21	70,050	100,319
Feb-21	37,564,721	69,524,073	(225,386)	(251,547)	Feb-21	71,449	99,788
Mar-21	37,974,366	69,638,672	(297,492)	(351,561)	Mar-21	72,105	100,014
Apr-21	38,067,509	70,032,834	(370,077)	(451,941)	Apr-21	72,585	100,380
May-21	38,173,064	70,235,868	(442,852)	(552,749)	May-21	72,775	100,809
Jun-21	40,549,906	89,852,182	(517,997)	(667,802)	Jun-21	75,145	115,053
Jul-21	41,308,375	164,101,331	(596,134)	(850,314)	Jul-21	78,137	182,512
Aug-21	41,900,208	164,779,611	(675,561)	(1,086,676)	Aug-21	79,426	236,361
<b>13-mo average</b>	<b>28,514,695</b>	<b>64,453,425</b>	<b>(262,121)</b>	<b>(339,692)</b>	<b>12-mo ending</b>	<b>675,561</b>	<b>1,086,676</b>

Deferral Year 2

Wind Generation	<u>Gross Plant In Service</u>		<u>Accumulated Depreciation</u>			<u>Depreciation Expense</u>	
	<u>Distribution</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Transmission</u>		<u>Distribution</u>	<u>Transmission</u>
Aug-21	41,900,208	164,779,611	(675,561)	(1,086,676)	Jul-22	79,426	236,361
Sep-21	43,705,576	165,213,393	(757,275)	(1,323,836)	Aug-22	81,715	237,161
Oct-21	44,796,266	186,889,738	(841,754)	(1,576,887)	Sep-22	84,479	253,051
Nov-21	45,884,548	186,929,980	(928,313)	(1,845,545)	Oct-22	86,559	268,658
Dec-21	71,038,012	140,329,131	(1,039,921)	(2,080,741)	Nov-22	111,608	235,196
Jan-22	71,520,557	140,341,619	(1,176,000)	(2,282,454)	Dec-22	136,079	201,713
Feb-22	71,756,491	140,341,705	(1,312,764)	(2,484,177)	Jan-23	136,764	201,723
Mar-22	72,225,328	140,315,904	(1,450,201)	(2,685,881)	Feb-23	137,437	201,704
Apr-22	72,181,457	140,315,904	(1,588,044)	(2,887,566)	Mar-23	137,843	201,685
May-22	72,273,430	140,315,904	(1,725,933)	(3,089,252)	Apr-23	137,889	201,685
Jun-22	72,213,181	140,376,558	(1,863,852)	(3,290,981)	May-23	137,919	201,729
Jul-22	72,233,859	140,478,525	(2,001,733)	(3,492,827)	Jun-23	137,881	201,846
Aug-22	72,319,433	140,478,525	(2,139,716)	(3,694,746)	Jul-23	137,983	201,919
<b>13-mo average</b>	<b>63,388,334</b>	<b>151,315,884</b>	<b>(1,346,236)</b>	<b>(2,447,813)</b>	<b>12-mo ending</b>	<b>1,464,155</b>	<b>2,608,070</b>

Depreciation Rate 2.528% 1.750%  
Depreciation Rate 2.291% 1.725%

PacifiCorp  
Oregon General Rate Case - December 2025  
Wildfire Restoration Costs Deferral Amortization  
Restoration Capital Cost Details

**Deferral Year 3**

	Gross Plant In Service		Accumulated Depreciation			Depreciation Expense	
	Distribution	Transmission	Distribution	Transmission		Distribution	Transmission
Aug-22	72,319,433	140,478,525	(2,139,716)	(3,694,746)	Aug-22	137,983	201,919
Sep-22	72,345,071	140,478,525	(2,277,805)	(3,896,665)	Sep-22	138,089	201,919
Oct-22	73,861,156	142,471,166	(2,417,365)	(4,100,017)	Oct-22	139,560	203,351
Nov-22	75,055,967	142,843,950	(2,559,513)	(4,305,068)	Nov-22	142,148	205,051
Dec-22	76,389,613	141,839,497	(2,704,075)	(4,509,665)	Dec-22	144,562	204,597
Jan-23	76,658,296	141,928,351	(2,850,166)	(4,713,604)	Jan-23	146,091	203,939
Feb-23	76,678,259	142,021,033	(2,996,533)	(4,917,674)	Feb-23	146,367	204,070
Mar-23	76,781,055	142,103,478	(3,143,017)	(5,121,870)	Mar-23	146,484	204,196
Apr-23	77,201,056	142,399,767	(3,290,000)	(5,326,338)	Apr-23	146,983	204,468
May-23	77,273,392	142,366,857	(3,437,452)	(5,530,995)	May-23	147,453	204,657
Jun-23	77,343,830	142,466,854	(3,585,042)	(5,735,700)	Jun-23	147,589	204,705
Jul-23	77,367,947	142,544,664	(3,732,721)	(5,940,533)	Jul-23	147,679	204,833
Aug-23	77,401,262	142,638,492	(3,880,455)	(6,145,490)	Aug-23	147,734	204,956
<b>13-mo average</b>	<b>75,898,180</b>	<b>142,044,704</b>	<b>(3,001,066)</b>	<b>(4,918,336)</b>	<b>12-mo ending</b>	<b>1,740,739</b>	<b>2,450,744</b>

**Deferral Year 4**

Wind Generation	Gross Plant In Service		Accumulated Depreciation			Depreciation Expense	
	Distribution	Transmission	Distribution	Transmission		Distribution	Transmission
Aug-23	77,401,262	142,638,492	(3,880,455)	(6,145,490)	Aug-23	147,734	204,956
Sep-23	77,650,166	142,716,843	(4,028,459)	(6,350,570)	Sep-23	148,004	205,080
Oct-23	77,677,534	142,765,790	(4,176,726)	(6,555,742)	Oct-23	148,267	205,172
Nov-23	77,688,143	142,850,331	(4,325,030)	(6,761,009)	Nov-23	148,304	205,268
Dec-23	77,713,756	142,895,852	(4,473,368)	(6,966,370)	Dec-23	148,338	205,361
Jan-24	77,713,756	142,895,852	(4,621,730)	(7,171,764)	Jan-24	148,363	205,394
Feb-24	77,713,756	142,895,852	(4,770,093)	(7,377,158)	Feb-24	148,363	205,394
Mar-24	77,713,756	142,895,852	(4,918,456)	(7,582,552)	Mar-24	148,363	205,394
Apr-24	77,713,756	142,895,852	(5,066,818)	(7,787,946)	Apr-24	148,363	205,394
May-24	77,713,756	142,895,852	(5,215,181)	(7,993,339)	May-24	148,363	205,394
Jun-24	77,713,756	142,895,852	(5,363,543)	(8,198,733)	Jun-24	148,363	205,394
Jul-24	77,713,756	142,895,852	(5,511,906)	(8,404,127)	Jul-24	148,363	205,394
Aug-24	77,713,756	142,895,852	(5,660,269)	(8,609,521)	Aug-24	148,363	205,394
<b>13-mo average</b>	<b>77,680,070</b>	<b>142,848,779</b>	<b>(4,770,157)</b>	<b>(7,377,255)</b>	<b>12-mo ending</b>	<b>1,779,813</b>	<b>2,464,031</b>

Depreciation Rate                      2.291%                      1.725%

PacifiCorp  
Oregon General Rate Case - December 2025  
Wildfire Restoration Costs Deferral Amortization  
Restoration Capital Cost Details

**Deferral Year 5**

	<u>Gross Plant In Service</u>		<u>Accumulated Depreciation</u>			<u>Depreciation Expense</u>	
	<u>Distribution</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Transmission</u>		<u>Distribution</u>	<u>Transmission</u>
Aug-24	77,713,756	142,895,852	(5,660,269)	(8,609,521)	Aug-22	148,363	205,394
Sep-24	77,713,756	142,895,852	(5,808,631)	(8,814,915)	Sep-22	148,363	205,394
Oct-24	77,713,756	142,895,852	(5,956,994)	(9,020,308)	Oct-22	148,363	205,394
Nov-24	77,713,756	142,895,852	(6,105,356)	(9,225,702)	Nov-22	148,363	205,394
Dec-24	77,713,756	142,895,852	(6,253,719)	(9,431,096)	Dec-22	148,363	205,394
Jan-25	77,713,756	142,895,852	(6,402,082)	(9,636,490)	Jan-23	148,363	205,394
Feb-25	77,713,756	142,895,852	(6,550,444)	(9,841,884)	Feb-23	148,363	205,394
Mar-25	77,713,756	142,895,852	(6,698,807)	(10,047,277)	Mar-23	148,363	205,394
Apr-25	77,713,756	142,895,852	(6,847,169)	(10,252,671)	Apr-23	148,363	205,394
May-25	77,713,756	142,895,852	(6,995,532)	(10,458,065)	May-23	148,363	205,394
Jun-25	77,713,756	142,895,852	(7,143,895)	(10,663,459)	Jun-23	148,363	205,394
Jul-25	77,713,756	142,895,852	(7,292,257)	(10,868,853)	Jul-23	148,363	205,394
Aug-25	77,713,756	142,895,852	(7,440,620)	(11,074,247)	Aug-23	148,363	205,394
<b>13-mo average</b>	<b>77,713,756</b>	<b>142,895,852</b>	<b>(6,550,444)</b>	<b>(9,841,884)</b>	<b>12-mo ending</b>	<b>1,780,351</b>	<b>2,464,726</b>

*Depreciation Rate*                      2.291%                      1.725%



**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Wildfire Restoration Costs Deferral Amortization**  
**Restoration Capital Cost Details**  
**Tax Balances Summary**

**Deferral Year 1**

	<b>Distribution</b>	<b>Transmission</b>	<b>Total</b>
	<b>ADIT</b>	<b>ADIT</b>	<b>ADIT</b>
Aug-20	(12,802)	0	(12,802)
Sep-20	(18,484)	0	(18,484)
Oct-20	(121,126)	(215,930)	(337,056)
Nov-20	(220,751)	(431,846)	(652,597)
Dec-20	(312,209)	(635,178)	(947,387)
Jan-21	(349,821)	(713,959)	(1,063,780)
Feb-21	(387,089)	(792,871)	(1,179,960)
Mar-21	(424,196)	(871,727)	(1,295,923)
Apr-21	(465,143)	(981,555)	(1,446,698)
May-21	(506,043)	(1,091,277)	(1,597,320)
Jun-21	(546,360)	(1,197,497)	(1,743,857)
Jul-21	(591,236)	(1,445,307)	(2,036,543)
Aug-21	(635,796)	(1,679,878)	(2,315,674)
<b>13-mo average</b>	<b>(353,158)</b>	<b>(773,618)</b>	<b>(1,126,775)</b>

**Deferral Year 2**

	<b>Distribution</b>	<b>Transmission</b>	<b>Total</b>
	<b>ADIT</b>	<b>ADIT</b>	<b>ADIT</b>
Aug-21	(635,796)	(1,679,878)	(2,315,674)
Sep-21	(679,793)	(1,914,252)	(2,594,045)
Oct-21	(802,262)	(1,952,437)	(2,754,699)
Nov-21	(924,220)	(1,986,785)	(2,911,005)
Dec-21	(1,040,019)	(2,029,360)	(3,069,379)
Jan-22	(1,108,537)	(2,179,512)	(3,288,049)
Feb-22	(1,176,886)	(2,329,661)	(3,506,547)
Mar-22	(1,245,070)	(2,479,815)	(3,724,885)
Apr-22	(1,313,136)	(2,630,067)	(3,943,203)
May-22	(1,381,190)	(2,780,319)	(4,161,509)
Jun-22	(1,449,237)	(2,930,560)	(4,379,797)
Jul-22	(1,517,606)	(3,080,961)	(4,598,567)
Aug-22	(1,585,951)	(3,231,344)	(4,817,295)
<b>13-mo average</b>	<b>(1,143,054)</b>	<b>(2,400,381)</b>	<b>(3,543,435)</b>

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Wildfire Restoration Costs Deferral Amortization**  
**Restoration Capital Cost Details**  
**Tax Balances Summary**

**Deferral Year 3**

	<b>Distribution</b>	<b>Transmission</b>	<b>Total</b>
	<b>ADIT</b>	<b>ADIT</b>	<b>ADIT</b>
Aug-22	(1,585,951)	(3,231,344)	(4,817,295)
Sep-22	(1,654,269)	(3,381,727)	(5,035,996)
Oct-22	(1,734,453)	(3,535,784)	(5,270,237)
Nov-22	(1,814,001)	(3,689,423)	(5,503,424)
Dec-22	(1,892,955)	(3,843,174)	(5,736,128)
Jan-23	(1,958,738)	(3,980,247)	(5,938,984)
Feb-23	(2,024,453)	(4,117,288)	(6,141,740)
Mar-23	(2,090,139)	(4,254,298)	(6,344,436)
Apr-23	(2,156,567)	(4,391,800)	(6,548,366)
May-23	(2,222,880)	(4,529,255)	(6,752,134)
Jun-23	(2,289,159)	(4,666,698)	(6,955,856)
Jul-23	(2,355,690)	(4,804,407)	(7,160,096)
Aug-23	(2,422,207)	(4,942,085)	(7,364,291)
<b>13-mo average</b>	<b>(2,015,497)</b>	<b>(4,105,194)</b>	<b>(6,120,691)</b>

**Deferral Year 4**

	<b>Distribution</b>	<b>Transmission</b>	<b>Total</b>
	<b>ADIT</b>	<b>ADIT</b>	<b>ADIT</b>
Aug-23	(2,422,207)	(4,942,085)	(7,364,291)
Sep-23	(2,488,658)	(5,079,733)	(7,568,390)
Oct-23	(2,554,769)	(5,217,525)	(7,772,293)
Nov-23	(2,620,871)	(5,355,293)	(7,976,163)
Dec-23	(2,686,964)	(5,493,037)	(8,180,001)
Jan-24	(2,746,240)	(5,617,086)	(8,363,326)
Feb-24	(2,805,516)	(5,741,135)	(8,546,651)
Mar-24	(2,864,792)	(5,865,184)	(8,729,976)
Apr-24	(2,924,068)	(5,989,233)	(8,913,301)
May-24	(2,983,344)	(6,113,282)	(9,096,626)
Jun-24	(3,042,620)	(6,237,331)	(9,279,951)
Jul-24	(3,101,896)	(6,361,380)	(9,463,276)
Aug-24	(3,161,172)	(6,485,429)	(9,646,601)
<b>13-mo average</b>	<b>(2,800,240)</b>	<b>(5,730,595)</b>	<b>(8,530,834)</b>

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Wildfire Restoration Costs Deferral Amortization**  
**Restoration Capital Cost Details**  
**Tax Balances Summary**

**Deferral Year 5**

	<b>Distribution</b>	<b>Transmission</b>	<b>Total</b>
	<b>ADIT</b>	<b>ADIT</b>	<b>ADIT</b>
Aug-24	(3,161,172)	(6,485,429)	(9,646,601)
Sep-24	(3,220,448)	(6,609,479)	(9,829,926)
Oct-24	(3,279,724)	(6,733,528)	(10,013,252)
Nov-24	(3,338,999)	(6,857,577)	(10,196,577)
Dec-24	(3,398,275)	(6,981,627)	(10,379,902)
Jan-25	(3,445,944)	(7,083,158)	(10,529,102)
Feb-25	(3,489,617)	(7,176,178)	(10,665,795)
Mar-25	(3,528,865)	(7,259,774)	(10,788,639)
Apr-25	(3,563,832)	(7,334,251)	(10,898,083)
May-25	(3,594,374)	(7,399,304)	(10,993,678)
Jun-25	(3,620,635)	(7,455,237)	(11,075,872)
Jul-25	(3,642,471)	(7,501,747)	(11,144,218)
Aug-25	(3,659,883)	(7,538,833)	(11,198,716)
<b>13-mo average</b>	<b><u>(3,457,249)</u></b>	<b><u>(7,108,932)</u></b>	<b><u>(10,566,182)</u></b>

**PacifiCorp  
Oregon General Rate Case - December 2025  
Wildfire Restoration Costs Deferral Amortization  
Restoration O&M Costs Summary**

Distribution - OREGON							Total
Almeda Fire Damage Repair	Archie Creek Fire Damage Repair	Beachie Creek Fire Damage Repair	Echo Mountain Fire Damage Repair	Slater Fire (Happy Camp) Fire Damage	Two Four Two Fire Damage Repair		
Sep-20	315,376	189,081	316,260	163,751	116,792	65,876	1,167,136
Oct-20	21,828	(69,742)	62,436	130,898	(38,582)	35,508	142,346
Nov-20	(60,220)	200,443	(48,242)	(62,854)	70,302	(55,867)	43,562
Dec-20	33,977	415,012	(86,079)	92,698	(5,713)	162,402	612,297
Jan-21	35,018	11,303	5,041	2,719	-	29,086	83,167
Feb-21	100	9,973	300	710	26	-	11,109
Mar-21	(33,085)	(354)	(1,340)	(368)	-	-	(35,148)
Apr-21	2,482	5,111	(253)	13	-	-	7,353
May-21	1,595	328	-	31,322	-	-	33,244
Jun-21	-	3,065	-	-	-	-	3,065
Jul-21	-	147	-	-	-	-	147
Aug-21	-	-	-	-	-	-	-
Sep-21	-	115	-	-	-	-	115
Oct-21	-	1,437	-	-	-	-	1,437
Nov-21	-	-	575	-	-	-	575
Dec-21	-	(900)	-	-	-	-	(900)
Jan-22	-	-	-	-	-	-	-
Feb-22	-	-	-	-	-	-	-
Mar-22	-	268	1,925	-	-	-	2,193
Apr-22	-	-	(600)	-	-	-	(600)
May-22	-	-	-	-	-	-	-
Jun-22	-	-	823	-	-	-	823
	317,071	765,288	250,846	358,890	142,826	237,004	<b>2,071,925</b>

Transmission - System							
Archie Creek Fire Damage Repair	Slater Fire (Happy Camp) Fire Damage	Echo Mountain Fire Damage Repair	Two Four Two Fire Damage Repair	Total	SG Allocation	Oregon Allocated Total	
Sep-20	154,261	-	94,435	18,772	267,469	26.053%	69,684
Oct-20	96,846	-	(51,157)	19,259	64,948	26.053%	16,921
Nov-20	209,247	32,653	5,400	(2,150)	245,149	26.053%	63,869
Dec-20	(70,108)	185,318	76,987	(31,717)	160,480	26.053%	41,810
Jan-21	-	-	33,075	29,086	62,161	26.023%	16,176
Feb-21	285	-	-	-	285	26.023%	74
Mar-21	951	-	-	-	951	26.023%	248
Apr-21	-	-	-	-	-	26.023%	-
May-21	-	-	-	-	-	26.023%	-
Jun-21	-	-	-	-	-	26.023%	-
Jul-21	-	-	-	-	-	26.023%	-
Aug-21	-	-	-	-	-	26.023%	-
Sep-21	-	-	-	-	-	26.023%	-
Oct-21	-	-	-	-	-	26.023%	-
Nov-21	-	-	-	-	-	26.023%	-
Dec-21	-	-	-	-	-	26.023%	-
Jan-22	1,088	-	-	-	1,088	26.023%	283
Feb-22	1,526	-	-	-	1,526	26.023%	397
Mar-22	-	-	-	-	-	26.023%	-
Apr-22	89	-	-	-	89	26.023%	23
May-22	32,643	-	-	-	32,643	26.023%	8,495
Jun-22	20,063	-	-	-	20,063	26.023%	5,221
Jul-22	2,018	-	-	-	2,018	26.023%	525
Aug-22	9,183	-	-	-	9,183	26.023%	2,390
Sep-22	(50)	-	-	-	(50)	26.023%	(13)
Oct-22	3,727	-	-	-	3,727	26.023%	970
Nov-22	(7,340)	-	-	-	(7,340)	26.023%	(1,910)
Dec-22	-	-	-	-	-	26.023%	-
Jan-23	223	-	-	-	223	26.002%	58
Feb-23	268	-	-	-	268	26.002%	70
	454,919	217,970	158,740	33,250	864,880		<b>225,289</b>

**Total O&M Deferred 2,297,213**

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Wildfire Restoration Costs Deferral Amortization**  
**Revenue Requirement Variables**

**Capital Cost and Structure Ordered from Oregon 2014 General Rate Case**

Reference UE-263, Compliance Filing

	Capital Structure	Embedded Cost	Weighted Cost	Pre-Tax Bump-up	Pre-Tax Revenue Requirement
Debt	47.60%	5.25%	2.499%		2.499%
Preferred	0.30%	5.43%	0.016%	132.60%	0.022%
Common	52.10%	9.80%	5.106%	132.60%	6.770%
Total	100.00%		7.621%		9.291%
Merged Effective Tax Rate					24.587%
Pre-Tax Bump-up Factor					132.60%

**2010 Protocol Allocation Factors**

Forecast 2014 SG Factor <sup>1</sup>	26.0530%
Oregon GPS Factor <sup>2</sup>	27.3843%

**Property Tax Calculation**

Total Company	116,729,123
Oregon GPS Factor <sup>2</sup>	27.3843%
Oregon Property Taxes	31,965,402
Oregon Gross EPIS	6,675,127,527
Oregon Accum. Depr.	(2,359,864,735)
Oregon Accum. Amort.	(152,115,135)
Oregon Net EPIS	4,163,147,657
Estimated Oregon Property Tax Rate	0.768%

**Capital Cost and Structure Ordered from Oregon 2023 General Rate Case**

Reference UE-399, Compliance Filing

	Capital Structure	Embedded Cost	Weighted Cost	Pre-Tax Bump-up	Pre-Tax Revenue Requirement
Debt	49.99%	4.72%	2.358%		2.358%
Preferred	0.01%	6.75%	0.001%	132.60%	0.001%
Common	50.00%	9.50%	4.750%	132.60%	6.299%
Total	100.00%		7.109%		8.658%
Merged Effective Tax Rate					24.587%
Pre-Tax Bump-up Factor					132.60%

**2020 Protocol Allocation Factors**

Forecast 2023 SG Factor <sup>4</sup>	26.0018%
Oregon GPS Factor <sup>4</sup>	27.0866%

**Property Tax Calculation**

Total Company	185,977,000
Oregon GPS Factor <sup>4</sup>	27.0866%
Oregon Property Taxes	50,374,880
Oregon Gross EPIS	8,800,629,820
Oregon Accum. Depr.	(3,558,696,312)
Oregon Accum. Amort.	(217,647,490)
Oregon Net EPIS	5,024,286,018
Estimated Oregon Property Tax Rate	1.003%

Footnotes:

- 1 SG Factor from OR 2014 GRC
- 2 GPS Factor from OR 2014 GRC
- 3 Oregon General Rate Case Docket No. UE 374 Compliance Filing Jurisdictional Allocation Model (JAM)
- 4 Oregon General Rate Case Docket No. UE 399 Compliance Filing Jurisdictional Allocation Model (JAM)

**Capital Cost and Structure Ordered from Oregon 2021 General Rate Case**

Reference UE-374, Compliance Filing

	Capital Structure	Embedded Cost	Weighted Cost	Pre-Tax Bump-up	Pre-Tax Revenue Requirement
Debt	49.99%	4.77%	2.387%		2.387%
Preferred	0.01%	6.75%	0.001%	1.326	0.001%
Common	50.00%	9.50%	4.750%	1.326	6.299%
TOTAL			7.137%		8.686%
Merged Effective Tax Rate		24.587%			
Tax Gross-up factor for PTC =		132.60%			

**2020 Protocol Allocation Factors**

Approved 2021 SG Factor <sup>3</sup>	26.0226%
Oregon GPS Factor <sup>3</sup>	27.1871%

**Property Tax Calculation as filed in Oregon General Rate Case Docket No. UE 374**

Total Company	179,328,000
Oregon GPS Factor <sup>3</sup>	27.1871%
Oregon Property Taxes	48,754,134
Oregon Gross EPIS	8,094,635,058
Oregon Accum. Depr.	(3,179,075,480)
Oregon Accum. Amort.	(190,424,115)
Oregon Net EPIS	4,725,135,463
Estimated Oregon Property Tax Rate	1.032%

**PacifiCorp  
Oregon General Rate Case - December 2025  
Aeolus Substation Settlement**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Reserves:</b>							
Aeolus Substation Settlement	108TP	1	(6,000,000)	SG	26.884%	(1,613,049)	8.19.1
<b>Adjustment to Tax:</b>							
ADIT Balance	282	1	1,475,196	SG	26.884%	396,594	

**Description of Adjustment:**

In the Settlement Stipulation from Company's most recently concluded rate case, docket UE 399, the Company affirmed that none of the plant repairs that resulted from the transformer outage at the Aeolus Substation on September 30, 2021 had been included in the docket UE 399 rate case. Stipulating Parties agreed that any funds recovered from third parties related to such repairs, not related to reimbursement of power costs, will be used to credit rate base to offset, in part, or in full, the plant repair costs in the event the Company includes such costs in any future rate filing. The referenced settlement payment was received in September 30, 2023, which is beyond the Company's base period data from 12 months ended June 2023 used as the starting point to build the current general rate case. This adjustment adds into results the settlement amount received from a contractor with regards to these repairs.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Aeolus Substation Settlement**

	<b>Amount</b>	
Aeolus Substation Settlement	\$ 6,000,000	<b>Ref 8.19</b>

**PacifiCorp  
Oregon General Rate Case - December 2025  
Klamath Regulatory Asset**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Base Period O&M Expense Adjustment	535	1	(2,095,842)	SG	26.884%	(563,449)	8.20.1
Amortization Expense Adjustment	407	3	1,276,279	SG	26.884%	343,117	8.20.2
			<u>(819,563)</u>			<u>(220,332)</u>	
<b>Adjustment to Rate Base:</b>							
Klamath Regulatory Asset	182M	3	(5,177,820)	SG	26.884%	(1,392,013)	8.20.2
<b>Adjustment to Tax:</b>							
Remove base period tax:							
Schedule M Addition	SCHMDT	3	(622,467)	SG	26.884%	(167,345)	
Deferred Income Tax Expense	41010	3	(153,043)	SG	26.884%	(41,144)	
Accum Def Inc Tax Bal	283	3	1,273,050	SG	26.884%	342,249	

**Description of Adjustment:**

The Lower Klamath hydroelectric generation assets were transferred to KRRC for final decommissioning in December 2022. Accordingly, the remaining net plant balance was initially reclassified from Hydro Plant to Intangible Plant, and the Company continued to assume depreciation on the intangible plant assets using a 20% rate (i.e. 5 years depreciable life) consistent with the rate requested and approved in Docket UE 374 for Klamath assets. A subsequent determination from FERC denied the Company's inclusion of the balance as Intangible, and the balance was then reclassified as a regulatory asset. The Company continues to amortize this balance, now classified as a regulatory asset, assuming the 5 years' amortization life previously established for Klamath assets. In this case, the Company is proposing to continue this amortization through 2027, for the regulatory asset to be fully amortized five years after the balance was reclassified out of electric plant in-service (EPIS) balance at the end of 2022. The Company is also removing the regulatory asset balance from Test Period rate base, as these assets no longer meet the used and useful statute for Oregon customers.



**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Klamath Regulatory Asset**  
**Remove Base Period O&M Expense**

	<u>FACTOR</u>	<u>TOTAL COMPANY</u>
<b>Expense Accounts</b>		
Remove base period O&M expense <sup>1</sup>	SG	<u>\$ 2,095,842</u>
<b>Adjustment to Expense Accounts</b>		<b><u>\$ 2,095,842</u></b>

<sup>1</sup> The FERC Location Codes included in this line item include the following:

18000  
610000  
611000  
612000

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Klamath Regulatory Asset**  
**Regulatory Asset Balance and Amortization**

Regulatory Assets	June 2023 EOP Balance	December 2025 13 MA Balance <sup>1</sup>	Difference
Klamath Regulatory Asset	\$ 5,177,820	\$ -	\$ (5,177,820)

Amortization Expense	12 ME June 2023	12 ME December 2025	Difference
Klamath Amortization Expense	\$ -	\$ 1,276,279	\$ 1,276,279

Date	Beg Bal	Adjustment	Amortization	Interest	End Bal
Apr-23	\$ 5,807,842	\$ (425,795)		\$	\$ 5,382,046
May-23	\$ 5,382,046	\$ (107,445)		\$	\$ 5,274,601
Jun-23	\$ 5,274,601	\$ (96,782)		\$	\$ 5,177,820
Jul-23	\$ 5,177,820	\$ (96,782)		\$	\$ 5,081,038
Aug-23	\$ 5,081,038	\$ (104,676)		\$	\$ 4,976,362
Sep-23	\$ 4,976,362	\$ (96,628)		\$	\$ 4,879,734
Oct-23	\$ 4,879,734	\$ 49,882		\$	\$ 4,929,616
Nov-23	\$ 4,929,616	\$ (99,588)		\$	\$ 4,830,028
Dec-23	\$ 4,830,028	\$ (99,533)		\$	\$ 4,730,495
Jan-24	\$ 4,730,495	\$ (99,589)	\$ -	\$	\$ 4,630,906
Feb-24	\$ 4,630,906	\$ (99,589)	\$ -	\$	\$ 4,531,316
Mar-24	\$ 4,531,316	\$ (99,589)	\$ -	\$	\$ 4,431,727
Apr-24	\$ 4,431,727	\$ (99,589)	\$ -	\$	\$ 4,332,138
May-24	\$ 4,332,138	\$ (99,589)	\$ -	\$	\$ 4,232,548
Jun-24	\$ 4,232,548	\$ (99,589)	\$ -	\$	\$ 4,132,959
Jul-24	\$ 4,132,959	\$ (99,589)	\$ -	\$	\$ 4,033,370
Aug-24	\$ 4,033,370	\$ (99,589)	\$ -	\$	\$ 3,933,780
Sep-24	\$ 3,933,780	\$ (99,589)	\$ -	\$	\$ 3,834,191
Oct-24	\$ 3,834,191	\$ (99,589)	\$ -	\$	\$ 3,734,601
Nov-24	\$ 3,734,601	\$ (99,589)	\$ -	\$	\$ 3,635,012
Dec-24	\$ 3,635,012	\$ (99,589)	\$ -	\$	\$ 3,535,423
Annual Total			\$ -		
Date	Beg Bal	Adjustment	Amortization	Interest	End Bal
Jan-25	\$ 3,535,423		\$ (106,357)	15,670	\$ 3,444,736
Feb-25	\$ 3,444,736		\$ (106,357)	15,262	\$ 3,353,642
Mar-25	\$ 3,353,642		\$ (106,357)	14,852	\$ 3,262,137
Apr-25	\$ 3,262,137		\$ (106,357)	14,440	\$ 3,170,221
May-25	\$ 3,170,221		\$ (106,357)	14,027	\$ 3,077,891
Jun-25	\$ 3,077,891		\$ (106,357)	13,611	\$ 2,985,146
Jul-25	\$ 2,985,146		\$ (106,357)	13,194	\$ 2,891,983
Aug-25	\$ 2,891,983		\$ (106,357)	12,775	\$ 2,798,401
Sep-25	\$ 2,798,401		\$ (106,357)	12,354	\$ 2,704,398
Oct-25	\$ 2,704,398		\$ (106,357)	11,930	\$ 2,609,972
Nov-25	\$ 2,609,972		\$ (106,357)	11,506	\$ 2,515,121
Dec-25	\$ 2,515,121		\$ (106,357)	11,079	\$ 2,419,843
Annual Total			\$ (1,276,279)		

1. Regulatory asset balance no longer to be included in Test Period rate base in accordance with Oregon's used and useful statute.
2. Interest accrual at Modified Blended Treasury Rate as of date of the Commission's approval of the amortization (i.e. Dec 2024).

	2024	
MBTR	5.400%	Ref UM-1147

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**OREGON**  
**ANNUAL EMBEDDED COSTS**  
**Twelve Months Ending December 31, 2025**  
**YEAR END BALANCE**

**Company Owned Hydro - West**

Account	Description	Amount	Mwh	\$/Mwh	Differential
535 - 545	Hydro Operation & Maintenance Expense	38,795,901			
403HP	Hydro Depreciation Expense	36,003,829			
404IP / 404HP	Hydro Relicensing Amortization	3,073,055			
	<b>Total West Hydro Operating Expense</b>	<b>77,872,785</b>			
330 - 336	Hydro Electric Plant in Service	962,616,236			
302 & 182M	Hydro Relicensing	103,371,094			
108HP	Hydro Accumulated Depreciation Reserve	(368,746,085)			
111IP	Hydro Relicensing Accumulated Reserve	(49,765,034)			
154	Materials and Supplies	33,938			
	<b>West Hydro Net Rate Base</b>	<b>647,510,149</b>			
	Pre-tax Return	9.42%			
	<b>Rate Base Revenue Requirement</b>	<b>60,991,585</b>			
	<b>Annual Embedded Cost</b>				
	<b>West Hydro-Electric Resources</b>	<b>138,864,370</b>	2,590,238	53.61	(59,968,100)

**Mid C Contracts**

Account	Description	Amount	Mwh	\$/Mwh	Differential
555	Annual Mid-C Contracts Costs	124,786,376	1,017,600	122.63	46,673,151
	Grant Reasonable Portion	(15,474,138)			(15,474,138)
		109,312,238			31,199,013

**Qualified Facilities**

Account	Description	Amount	Mwh	\$/Mwh	Differential
555	Utah Annual Qualified Facilities Costs				
555	Oregon Annual Qualified Facilities Costs				
555	Idaho Annual Qualified Facilities Costs				
555	WYU Annual Qualified Facilities Costs				
555	WYP Annual Qualified Facilities Costs				
555	California Annual Qualified Facilities Costs				
555	Washington Annual Qualified Facilities Costs				
	<b>Total Qualified Facilities Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**All Other Generation Resources**  
(Excl. West Hydro, Mid C, and QF)

Account	Description	Amount	Mwh	\$/Mwh	Differential
500 - 514	Steam Operation & Maintenance Expense	887,904,216			
535 - 545	East Hydro Operation & Maintenance Expense	13,983,045			
546 - 554	Other Generation Operation & Maintenance Expense	62,838,482			
555	Other Purchased Power Contracts	0			
40910	Production Tax Credit	0			
4118	SO2 Emission Allowances	(91)			
456	James River / Little Mountain Offset	0			
456	REC Revenues	0			
403SP	Steam Depreciation Expense	422,670,138			
403HP	East Hydro Depreciation Expense	10,682,066			
403OP	Other Generation Depreciation Expense	13,358,583			
403MP	Mining Depreciation Expense	0			
404IP	East Hydro Relicensing Amortization	327,097			
406	Amortization of Plant Acquisition Costs	0			
	<b>Total All Other Operating Expenses</b>	<b>1,411,763,537</b>			
310 - 316	Steam Electric Plant in Service	7,088,173,533			
330 - 336	East Hydro Electric Plant in Service	235,767,710			
302 & 186M	East Hydro Relicensing	10,233,245			
340 - 346	Other Electric Plant in Service	275,041,077			
399	Mining	44,290,377			
108SP	Steam Accumulated Depreciation Reserve	(5,308,691,113)			
108OP	Other Generation Accumulated Depreciation Reserve	(161,117,831)			
108MP	Other Accumulated Depreciation Reserve	0			
108HP	East Hydro Accumulated Depreciation Reserve	(120,391,549)			
111IP	East Hydro Relicensing Accumulated Reserve	(7,032,879)			
114	Electric Plant Acquisition Adjustment	141,186,242			
115	Accumulated Provision Acquisition Adjustment	(141,186,242)			
151	Fuel Stock	136,992,309			
253.16 - 253.19	Joint Owner WC Deposit	(4,222,210)			
253.98	SO2 Emission Allowances	0			
154	Materials & Supplies	93,576,155			
154	East Hydro Materials & Supplies				
	<b>Total Net Rate Base</b>	<b>2,282,618,825</b>			
	Pre-tax Return	9.42%			
	<b>Rate Base Revenue Requirement</b>	<b>215,009,047</b>			
	<b>Annual Embedded Cost</b>				
	<b>All Other Generation Resources</b>	<b>1,626,772,584</b>	21,192,356	76.76	
<b>Total Annual Embedded Costs</b>		<b>1,874,949,192</b>	<b>24,800,193</b>	<b>75.60</b>	

## Tab 10 - 2020 Protocol Factors

Oregon General Rate Case  
Pro Forma Factors December 2025  
2020 Protocol Factors

OREGON GENERAL RATE CASE  
Pro Forma Factors December 31, 2025

2020 PROTOCOL  
FACTOR

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref
Situs										Situs
System Generation	1.3769%	26.8842%	7.4882%	44.8803%	5.5843%	13.7762%	0.0000%	0.0000%	0.0000%	Pg 10.13
System Generation (Pac. Power Costs on SG)	1.3769%	26.8842%	7.4882%	44.8803%	5.5843%	13.7762%	0.0000%	0.0000%	0.0000%	Pg 10.13
System Generation (R.M.P. Costs on SG)	1.3769%	26.8842%	7.4882%	44.8803%	5.5843%	13.7762%	0.0000%	0.0000%	0.0000%	Pg 10.13
System Generation (Wind Plant on SG)	1.3769%	26.8842%	7.4882%	44.8803%	5.5843%	13.7762%	0.0000%	0.0000%	0.0000%	Pg 10.13
Divisional Generation - Pac. Power	2.8793%	56.2204%	15.6595%	0.0000%	0.0000%	25.2408%	0.0000%	0.0000%	0.0000%	Pg 10.13
Divisional Generation - R.M.P.	0.0000%	0.0000%	0.0000%	86.0093%	10.7209%	3.2699%	0.0000%	0.0000%	0.0000%	Pg 10.13
System Capacity	1.4122%	27.0055%	7.7109%	44.9415%	5.4541%	13.7155%	0.0000%	0.0000%	0.0000%	Pg 10.13
System Energy	1.2710%	26.3391%	6.8201%	44.6966%	6.0148%	14.8592%	0.0000%	0.0000%	0.0000%	Pg 10.13
System Overhead	2.6234%	27.4255%	7.3164%	44.4648%	5.4524%	12.7175%	0.0000%	0.0000%	0.0000%	Pg 10.7
Gross Plant/System	2.6234%	27.4255%	7.3164%	44.4648%	5.4524%	12.7175%	0.0000%	0.0000%	0.0000%	Pg 10.6
System Net Plant	2.8403%	26.1357%	7.0293%	45.9446%	5.5041%	12.5460%	0.0000%	0.0000%	0.0000%	Pg 10.7
System Net Plant Distribution	6.7499%	24.9384%	5.7929%	48.8998%	4.9603%	8.5987%	0.0000%	0.0000%	0.0000%	Pg 10.5
Customer - System	2.2647%	30.7055%	6.6914%	48.9947%	4.2449%	7.0987%	0.0000%	0.0000%	0.0000%	Pg 10.8
CIAC	6.7499%	24.9384%	5.7929%	48.8998%	4.9603%	8.5987%	0.0000%	0.0000%	0.0000%	Pg 10.8
Bad Debt Expense	2.9719%	38.9386%	27.0279%	24.1353%	1.8332%	5.0931%	0.0000%	0.0000%	0.0000%	Pg 10.7
Accumulated Investment Tax Credit 1984	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	10.9460%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1985	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	11.6100%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1986	4.7890%	64.6060%	13.1260%	0.0000%	0.0000%	15.5000%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1988	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	16.7100%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1989	4.8806%	56.3556%	15.2688%	46.9355%	13.9815%	20.6776%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1990	1.5047%	15.9356%	3.9132%	0.0000%	0.0000%	17.3435%	0.0000%	0.0000%	0.0000%	Fixed
Other Electric	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Utility	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Steam Plant	1.4385%	28.0873%	7.2168%	43.9912%	5.6441%	13.6221%	0.0000%	0.0000%	0.0000%	Pg 10.3
System Net Transmission Plant	1.3769%	26.8842%	7.4882%	44.8803%	5.5843%	13.7762%	0.0000%	0.0000%	0.0000%	Pg 10.4
System Net Production Plant	1.4228%	25.3626%	7.6129%	45.7852%	5.7396%	14.0765%	0.0000%	0.0000%	0.0000%	Pg 10.4
System Net Hydro Plant	1.3769%	26.8842%	7.4882%	44.8803%	5.5843%	13.7762%	0.0000%	0.0000%	0.0000%	Pg 10.3
System Net Other Production Plant	1.4247%	24.3384%	7.7481%	46.4460%	5.7684%	14.2544%	0.0000%	0.0000%	0.0000%	Pg 10.4
System Net General Plant	2.5725%	31.4165%	6.1391%	39.5253%	6.1111%	14.2354%	0.0000%	0.0000%	0.0000%	Pg 10.5
System Net Intangible Plant	2.1826%	27.0492%	7.4224%	44.2227%	5.8924%	13.2307%	0.0000%	0.0000%	0.0000%	Pg 10.5
Trojan Plant Allocator	1.3608%	26.8014%	7.3867%	44.8524%	5.6581%	13.9405%	0.0000%	0.0000%	0.0000%	Pg 10.9
Trojan Decommissioning Allocator	1.3579%	26.7967%	7.3688%	44.8475%	5.6694%	13.9696%	0.0000%	0.0000%	0.0000%	Pg 10.9
DIT Balance	1.9553%	24.9505%	7.0484%	46.9306%	5.6230%	13.5166%	0.0000%	-0.0247%	0.0000%	Pg 10.7
Tax Depreciation	2.7475%	26.2850%	7.2629%	45.5499%	5.6590%	12.4771%	0.0000%	0.0083%	0.0000%	Pg 10.10
SCHMAT Depreciation Expense	2.4705%	26.8124%	7.4062%	44.7448%	5.4669%	13.0792%	0.0000%	0.0000%	0.0000%	Pg 10.10
System Generation Cholla Transaction	1.3769%	26.8842%	7.4882%	44.8803%	5.5843%	13.7762%	0.0000%	0.0000%	0.0000%	Pg 10.2

OREGON GENERAL RATE CASE  
Pro Forma Factors December 31, 2025  
DESCRIPTION  
CALCULATION OF INTERNAL FACTORS  
Pro Forma Factors December 31, 2025

2020 PROTOCOL  
FACTOR

DESCRIPTION OF FACTOR

STEAM:  
STEAM PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUJTL
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	7,128,586,264	98,151,167	1,916,460,328	533,804,773	3,199,331,834	398,791,018	982,047,142	1	0	0
SSGCH	7,128,586,264	98,151,167	1,916,460,328	533,804,773	3,199,331,834	398,791,018	982,047,142	1	0	0
	(65,845,207)	0	0	(8,924,040)	(42,634,073)	(2,949,415)	(11,337,680)	0	0	0
S	(65,845,207)	0	0	(8,924,040)	(42,634,073)	(2,949,415)	(11,337,680)	0	0	0
DGP	(624,873,009)	(11,357,406)	(221,760,155)	(61,788,369)	(370,205,589)	(46,145,488)	(113,636,021)	(0)	0	0
DGU	(769,219,505)	(10,591,131)	(206,798,180)	(57,600,908)	(345,228,122)	(43,032,071)	(105,969,092)	(0)	0	0
SG	(3,897,300,692)	(55,037,523)	(1,074,840,597)	(299,326,979)	(1,794,001,066)	(223,619,039)	(550,675,488)	(1)	0	0
SG-W	0	0	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	(5,657,238,413)	(76,986,060)	(1,503,198,932)	(427,620,296)	(2,552,088,850)	(315,745,983)	(781,618,282)	(1)	0	0

LESS ACCUMULATED DEPRECIATION

TOTAL NET STEAM PLANT  
SNPPS  
SYSTEM NET PLANT PRODUCTION STEAM

HYDRO:  
HYDRO PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUJTL
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	1,197,062,350	16,481,959	321,820,122	89,638,755	537,245,331	66,966,674	164,909,509	0	0	0
	1,197,062,350	16,481,959	321,820,122	89,638,755	537,245,331	66,966,674	164,909,509	0	0	0
	(145,923,755)	(2,009,176)	(39,230,371)	(10,927,103)	(65,491,038)	(8,163,341)	(20,102,725)	0	0	0
DGP	(32,553,755)	(448,222)	(6,751,803)	(2,437,699)	(14,610,227)	(1,821,139)	(4,484,665)	(0)	0	0
DGU	(314,895,690)	(4,335,696)	(84,857,052)	(23,580,106)	(141,326,171)	(17,616,056)	(43,380,609)	(0)	0	0
SG	(493,373,199)	(6,793,094)	(132,639,226)	(36,944,909)	(221,427,436)	(27,800,536)	(67,987,988)	(0)	0	0

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

TOTAL NET HYDRO PRODUCTION PLANT  
SNPPH  
SYSTEM NET PLANT PRODUCTION HYDRO

	703,869,151	9,688,865	189,180,897	52,693,846	315,817,894	39,366,138	96,941,510	(0)	0	0
	100,0000%	1.3769%	26.8842%	7.4882%	44.8803%	5.5943%	13.7762%	0.0000%	0.0000%	0.0000%



OREGON GENERAL RATE CASE  
Pro Forma Factors December 31, 2025

2020 PROTOCOL

DESCRIPTION OTHER: OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)	TOTAL	California California	Oregon Oregon	Washington Washington	Utah Utah	Idaho Idaho	Wyoming Wyoming	FERC-UPJL FERC	OTHER OTHER	NON-UTILITY NUJIL	Page Ref.
S	1,400,215	0	965,360	0	434,855	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	0	0	
SG	5,904,487,236	81,296,949	1,587,371,623	442,141,450	2,649,952,358	330,311,844	813,413,011	1	0	0	
SSGCT	0	0	0	0	0	0	0	0	0	0	
	5,905,887,451	81,296,949	1,588,336,982	442,141,450	2,650,387,213	330,311,844	813,413,011	1	0	0	

LESS ACCUMULATED DEPRECIATION

S	(173,195,503)	-	(173,154,068)	-	(44,436)	-	0	0	0	0	
DGP	(91,457,351)	(1,259,246)	(24,587,538)	(6,848,535)	(41,046,345)	(5,116,354)	(12,599,333)	0	0	0	
DGU	-	-	-	-	-	-	0	(0)	0	0	
SG	(641,654,082)	(8,834,725)	(172,503,291)	(48,048,519)	(287,976,361)	(35,895,741)	(88,395,445)	0	0	0	
SSGCT	(50,136,554)	(690,314)	(13,478,790)	(3,754,339)	(22,501,443)	(2,804,765)	(6,906,904)	(0)	0	0	
	(956,446,490)	(10,784,285)	(883,723,687)	(58,651,399)	(351,588,586)	(43,816,859)	(107,901,682)	(0)	0	0	

TOTAL NET OTHER PRODUCTION PLANT  
SNPPO  
SYSTEM NET PLANT PRODUCTION OTHER

	4,949,440,960	70,512,664	1,204,613,295	383,490,057	2,298,818,629	286,494,985	705,511,329	1	0	0	
	100.0000%	1.4247%	24.3384%	7.7481%	46.4460%	5.7884%	14.2544%	0.0000%	0.0000%	0.0000%	

PRODUCTION:  
TOTAL PRODUCTION PLANT

	TOTAL	California California	Oregon Oregon	Washington Washington	Utah Utah	Idaho Idaho	Wyoming Wyoming	FERC FERC	OTHER OTHER	NUJIL NUJIL
S	1,400,215	0	965,360	0	434,855	0	0	0	0	0
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	14,230,135,850	195,930,076	3,825,652,073	1,065,584,978	6,386,529,523	796,069,536	1,960,369,662	2	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	14,231,536,065	195,930,076	3,826,617,433	1,065,584,978	6,386,964,379	796,069,536	1,960,369,662	2	0	0
	(239,043,711)	-	(173,154,068)	(6,924,040)	(42,678,508)	(2,949,415)	(11,337,680)	0	0	0
DGP	-	-	-	-	-	-	0	0	0	0
DGU	-	-	-	-	-	-	0	0	0	0
SG-P	(6,874,634,008)	(94,664,582)	(1,848,187,404)	(514,788,250)	(3,085,357,267)	(384,584,291)	(947,062,213)	(1)	0	0
SSGCH	-	-	-	-	-	-	0	0	0	0
SSGCT	-	-	-	-	-	-	0	0	0	0
	(7,113,677,718)	(94,664,582)	(2,021,341,472)	(523,712,289)	(3,128,035,775)	(387,533,706)	(958,389,893)	(1)	0	0
	7,117,858,347	101,275,494	1,805,275,960	541,872,688	3,258,928,604	408,535,830	1,001,969,769	1	0	0
	100.0000%	1.4228%	25.3626%	7.6129%	45.7852%	5.7396%	14.0768%	0.0000%	0.0000%	0.0000%

LESS ACCUMULATED DEPRECIATION

S	(239,043,711)	-	(173,154,068)	(6,924,040)	(42,678,508)	(2,949,415)	(11,337,680)	0	0	0
DGP	-	-	-	-	-	-	0	0	0	0
DGU	-	-	-	-	-	-	0	0	0	0
SG-P	(6,874,634,008)	(94,664,582)	(1,848,187,404)	(514,788,250)	(3,085,357,267)	(384,584,291)	(947,062,213)	(1)	0	0
SSGCH	-	-	-	-	-	-	0	0	0	0
SSGCT	-	-	-	-	-	-	0	0	0	0
	(7,113,677,718)	(94,664,582)	(2,021,341,472)	(523,712,289)	(3,128,035,775)	(387,533,706)	(958,389,893)	(1)	0	0

TOTAL NET PRODUCTION PLANT  
SNPP  
SYSTEM NET PRODUCTION PLANT

	7,117,858,347	101,275,494	1,805,275,960	541,872,688	3,258,928,604	408,535,830	1,001,969,769	1	0	0
	100.0000%	1.4228%	25.3626%	7.6129%	45.7852%	5.7396%	14.0768%	0.0000%	0.0000%	0.0000%

TRANSMISSION:  
TRANSMISSION PLANT

	TOTAL	California California	Oregon Oregon	Washington Washington	Utah Utah	Idaho Idaho	Wyoming Wyoming	FERC FERC
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	11,258,437,370	155,013,733	3,026,735,986	843,057,428	5,052,821,941	629,825,260	1,550,983,019	2
	11,258,437,370	155,013,733	3,026,735,986	843,057,428	5,052,821,941	629,825,260	1,550,983,019	2

LESS ACCUMULATED DEPRECIATION

DGP	(349,536,968)	(4,812,660)	(93,970,067)	(26,174,124)	(156,873,285)	(19,553,976)	(48,152,855)	0
DGU	(420,976,303)	(5,796,285)	(113,175,930)	(31,523,664)	(188,936,463)	(23,550,472)	(57,994,469)	(0)
SG	(1,654,652,610)	(22,782,369)	(444,839,407)	(123,904,155)	(742,613,272)	(92,565,422)	(227,947,984)	(0)
	(2,425,165,880)	(33,391,314)	(651,985,404)	(181,601,944)	(1,088,422,040)	(135,669,870)	(334,095,308)	(0)

TOTAL NET TRANSMISSION PLANT  
SNPT  
SYSTEM NET PLANT TRANSMISSION

	8,833,271,490	121,622,419	2,374,750,582	661,455,484	3,964,399,901	494,155,391	1,216,887,711	2
	100.0000%	1.3769%	26.8842%	7.4882%	44.8803%	5.5943%	13.7762%	0.0000%

OREGON GENERAL RATE CASE  
Pro Forma Factors December 31, 2025

DESCRIPTION	2020 PROTOCOL FACTOR										OTHER	NON-UTILITY	Page Ref.		
	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL								
<b>DISTRIBUTION:</b>															
DISTRIBUTION PLANT - PACIFIC POWER															
LESS ACCUMULATED DEPRECIATION															
<b>DNPDP</b>															
<b>DIVISION NET PLANT DISTRIBUTION PACIFIC POWER</b>															
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER															
LESS ACCUMULATED DEPRECIATION															
<b>DNPDU</b>															
<b>DIVISION NET PLANT DISTRIBUTION R.M.P.</b>															
TOTAL NET DISTRIBUTION PLANT															
<b>DNPD &amp; SNPD</b>															
<b>SYSTEM NET PLANT DISTRIBUTION</b>															
<b>GENERAL:</b>															
GENERAL PLANT															
S	866,636,774	24,401,398	286,795,556	56,023,197	308,036,456	61,088,897	130,291,269	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SE	3,149,128	40,024	829,453	214,774	1,407,560	189,414	487,902	0	0	0	0	0	0	0	0
SG	334,957,591	4,611,921	90,050,525	25,092,387	150,330,016	18,739,369	46,144,373	0	0	0	0	0	0	0	0
SO	447,971,449	11,752,119	122,858,256	32,775,260	199,189,790	24,425,252	56,970,772	0	0	0	0	0	0	0	0
CN	13,821,444	313,020	4,243,948	924,845	6,771,776	586,712	981,143	0	0	0	0	0	0	0	0
DEU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Remove Capital Lease	(8,749,266)	(110,950)	(2,857,500)	(603,411)	(3,616,511)	(450,792)	(1,110,102)	0	0	0	0	0	0	0	0
	1,657,787,121	41,007,533	501,920,238	114,417,053	662,119,087	104,577,862	233,745,357	0	0	0	0	0	0	0	0
<b>LESS ACCUMULATED DEPRECIATION</b>															
S	(344,108,188)	(9,081,357)	(102,015,010)	(29,988,490)	(126,986,492)	(26,126,611)	(49,930,208)	0	0	0	0	0	0	0	0
DGP	(473,066)	(6,513)	(127,180)	(35,424)	(126,986,492)	(26,126,611)	(49,930,208)	0	0	0	0	0	0	0	0
DGU	(2,092,186)	(28,807)	(562,467)	(156,668)	(938,980)	(117,042)	(288,223)	0	0	0	0	0	0	0	0
SE	(1,912,546)	(24,308)	(503,748)	(130,438)	(854,847)	(115,036)	(284,169)	0	0	0	0	0	0	0	0
SG	(155,924,142)	(2,146,868)	(41,918,891)	(11,675,955)	(69,979,243)	(8,722,788)	(21,480,396)	0	0	0	0	0	0	0	0
SO	(137,334,690)	(3,602,849)	(37,664,678)	(10,047,917)	(61,065,651)	(7,488,054)	(17,465,540)	0	0	0	0	0	0	0	0
CN	(5,485,751)	(124,238)	(1,684,429)	(367,072)	(2,687,728)	(232,867)	(389,417)	0	0	0	0	0	0	0	0
SSGCT	(149,363)	(2,057)	(40,155)	(11,185)	(67,034)	(8,356)	(20,576)	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	(647,799,912)	(15,016,997)	(184,516,558)	(52,393,149)	(262,792,288)	(42,837,219)	(89,923,701)	0	0	0	0	0	0	0	0
<b>TOTAL NET GENERAL PLANT</b>															
<b>SNPD</b>															
<b>SYSTEM NET GENERAL PLANT</b>															
	1,010,307,208	25,990,535	317,403,680	62,023,904	399,326,799	61,740,634	143,821,656	0	0	0	0	0	0	0	0
	100.0000%	2.5725%	31.4166%	6.1391%	39.5253%	6.1111%	14.2354%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

OREGON GENERAL RATE CASE  
Pro Forma Factors December 31, 2025

2020 PROTOCOL  
FACTOR

DESCRIPTION	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
MINING:	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC				
GENERAL MINING PLANT	582,913	11,665,695	3,020,658	19,796,393	2,663,985	6,580,733	0				
LESS ACCUMULATED DEPRECIATION	0	0	0	0	0	0	0				
	44,290,377	11,665,695	3,020,658	19,796,393	2,663,985	6,580,733	0				
	100.0000%	26.3391%	6.8201%	44.8968%	6.0148%	14.8592%	0.0000%				

SNPM  
SYSTEM NET PLANT MINING

INTANGIBLE:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
INTANGIBLE PLANT	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	
S	24,279,307	472,167	4,606,407	2,021,868	7,520,237	4,356,073	5,302,554	0
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SE	4,710	60	1,241	321	2,105	283	700	0
CN	229,473,811	5,196,989	70,461,152	15,354,965	112,430,024	9,741,028	16,289,653	0
SG	324,637,101	4,469,822	87,275,948	24,309,565	145,698,147	18,161,015	44,722,604	0
SO	696,998,520	18,285,115	191,155,091	50,995,007	309,919,280	38,003,236	88,640,791	0
SSGCT	0	0	0	0	0	0	0	0
SSGCH	1,275,393,448	28,424,152	353,499,838	92,681,728	575,569,793	70,261,635	154,956,302	0

LESS ACCUMULATED AMORTIZATION

S	(1,871,328)	174	(159,409)	(545)	(350,288)	(999,482)	(361,798)	0
DGP	0	0	0	0	0	0	0	0
DGU	(421,999)	(5,810)	(113,451)	(31,600)	(189,396)	(23,608)	(68,135)	0
SE	(2,923)	(37)	(770)	(199)	(1,307)	(176)	(434)	(0)
CN	(206,894,836)	(4,685,633)	(63,528,188)	(13,844,120)	(101,367,521)	(8,782,564)	(14,686,840)	(0)
SG	(173,094,907)	(2,383,287)	(46,535,107)	(12,961,741)	(77,685,536)	(9,683,364)	(23,845,872)	(0)
SO	(421,136,121)	(11,048,119)	(115,498,543)	(30,811,887)	(187,257,505)	(22,962,079)	(53,557,989)	(0)
SSGCT	0	0	0	0	0	0	0	(0)
SSGCH	(803,422,114)	(18,122,713)	(225,835,437)	(57,650,093)	(366,851,530)	(42,451,273)	(92,511,068)	(0)

TOTAL NET INTANGIBLE PLANT  
SNPI  
SYSTEM NET INTANGIBLE PLANT

	471,971,334	10,301,440	127,664,401	35,031,635	208,718,263	27,810,362	62,445,233	0
	100.0000%	2.1826%	27.0492%	7.4224%	44.2227%	5.8924%	13.2307%	0.0000%

GROSS PLANT:

PRODUCTION PLANT	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUJTL
TRANSMISSION PLANT	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC			
DISTRIBUTION PLANT	14,231,536,065	195,930,076	3,826,617,433	1,065,584,978	6,386,964,379	796,069,536	2	2	0	0
GENERAL PLANT	11,258,437,370	155,013,733	3,026,735,966	843,057,428	5,052,821,941	629,825,260	1,550,983,019	2	0	0
INTANGIBLE PLANT	9,547,619,141	576,351,800	2,705,369,051	662,561,779	4,206,065,758	469,339,885	927,930,867	0	0	0
	1,702,077,498	41,570,446	513,585,933	117,437,711	681,915,481	107,241,838	240,326,089	0	0	0
	1,275,393,448	28,424,152	353,499,838	92,681,728	575,569,793	70,261,635	154,956,302	0	0	0
TOTAL GROSS PLANT	38,015,065,522	997,290,207	10,425,808,241	2,781,323,624	16,903,337,351	2,072,736,155	2,874,196,280	4	0	0
GPS	100.0000%	2.6234%	27.4255%	7.3164%	44.4648%	5.4524%	12.7175%	0.0000%	0.0000%	0.0000%

ACCUMULATED DEPRECIATION AND AMORTIZATION

PRODUCTION PLANT	(7,113,677,718)	(94,654,582)	(2,021,341,472)	(523,712,289)	(3,128,036,775)	(387,533,706)	(956,399,893)	(1)	0	0
TRANSMISSION PLANT	(2,425,165,890)	(33,391,314)	(651,985,404)	(181,601,944)	(1,088,422,040)	(135,668,870)	(334,095,308)	(0)	0	0
DISTRIBUTION PLANT	(3,494,202,854)	(167,750,424)	(1,192,111,426)	(311,895,255)	(1,245,956,733)	(169,071,974)	(407,417,042)	(0)	0	0
GENERAL PLANT	(647,479,912)	(15,016,997)	(184,516,558)	(52,393,149)	(262,792,288)	(42,837,219)	(89,923,701)	(0)	0	0
INTANGIBLE PLANT	(803,422,114)	(18,122,713)	(225,835,437)	(57,650,093)	(366,851,530)	(42,451,273)	(92,511,068)	(0)	0	0
	(14,483,948,479)	(328,936,030)	(4,275,790,298)	(1,127,252,730)	(6,092,038,366)	(777,564,041)	(1,882,347,011)	(2)	0	0

NET PLANT

	23,531,115,043	668,354,177	6,150,017,943	1,654,070,894	10,811,278,985	1,295,174,114	991,849,268	3	0	0
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OREGON GENERAL RATE CASE  
Pro Forma Factors December 31, 2025

2020 PROTOCOL  
FACTOR

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
SNP	2.8403%	26.1357%	7.0293%	45.9446%	5.5041%	12.5460%	0.0000%	0.0000%	0.0000%	
SYSTEM NET PLANT FACTOR (SNP)										
NON-UTILITY RELATED INTEREST PERCENTAGE										
INT	0.0000%									
INTEREST FACTOR SNP - NON-UTILITY	2.8403%	26.1357%	7.0293%	45.9446%	5.5041%	12.5460%	0.0000%	0.0000%	0.0000%	

TOTAL GROSS PLANT (LESS SO FACTOR)  
SO

36,870,093,553	967,252,973	10,111,794,894	2,697,553,357	18,394,228,281	2,010,309,667	4,688,954,376	4	0	0	
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SYSTEM OVERHEAD FACTOR (SO)

100.0000%	2.6234%	27.4255%	7.3164%	44.4648%	5.4524%	12.7175%	0.0000%	0.0000%	0.0000%	
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IBT  
INCOME BEFORE TAXES

INCOME BEFORE STATE TAXES  
Interest Synchronization

TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
628,110,617	(12,472,523)	112,071,272	7,008,121	(146,529,528)	2,778,823	(114,568,089)	14,356,746	765,465,795	0
(20,588,110)							0	(20,588,110)	0
607,522,507	(12,472,523)	112,071,272	7,008,121	(146,529,528)	2,778,823	(114,568,089)	14,356,746	744,877,685	0
100.0000%	-2.0530%	18.4473%	1.1536%	-24.1192%	0.4574%	-18.8582%	2.3632%	122.6091%	0.0000%

See Calculation of EXCTAX

DITBAL:

Case #1004, Report #120 (2024 OR.GRC)

Jurisdictional ADIT - 12/31/2025 - CA	24,390,028	0	0	0	0	0	0	0	0
Jurisdictional ADIT - 12/31/2025 - ID	32,165,404	0	0	0	32,165,404	0	0	0	0
Jurisdictional ADIT - 12/31/2025 - OTHER	(806,517)	0	0	0	0	0	0	(806,517)	0
Jurisdictional ADIT - 12/31/2025 - OR	84,780,815	0	0	0	0	0	0	0	0
Jurisdictional ADIT - 12/31/2025 - SG	1,831,295,704	25,214,565	137,131,892	821,893,041	102,447,504	252,283,212	0	0	0
Jurisdictional ADIT - 12/31/2025 - SG-CAGE	540,262,976	7,438,704	40,456,122	242,471,715	30,223,668	74,427,620	0	0	0
Jurisdictional ADIT - 12/31/2025 - SG-CAGW	170,852,537	2,362,413	12,793,827	76,679,154	9,557,920	23,536,959	0	0	0
Jurisdictional ADIT - 12/31/2025 - SO	171,405,033	4,496,653	47,008,629	76,214,974	9,345,710	21,796,436	0	0	0
Jurisdictional ADIT - 12/31/2025 - UT	316,270,519	0	0	316,270,519	0	0	0	0	0
Jurisdictional ADIT - 12/31/2025 - WA	27,393,616	0	0	27,393,616	0	0	0	0	0
Jurisdictional ADIT - 12/31/2025 - WY	69,636,190	0	0	0	0	69,636,180	0	0	0
Total PacificCorp	3,267,650,296	63,892,363	815,296,345	230,316,088	1,533,529,403	183,740,206	0	(806,517)	0

Percentage of Total (DITBAL)

100.0000%	1.9553%	24.9505%	7.0484%	46.9306%	5.6230%	13.5166%	0.0000%	-0.0247%	0.0000%
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BADDEBT

Account 904 Balance  
Bad Debts Expense Allocation Factor - BADDEBT

TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
26,272,252	780,784	10,230,048	7,100,840	6,340,882	481,634	1,338,064	0	0	0
100.0000%	2.9719%	38.9386%	27.0279%	24.1353%	1.8332%	5.0931%	0.0000%	0.0000%	0.0000%

OREGON GENERAL RATE CASE  
Pro Forma Factors December 31, 2025

2020 PROTOCOL  
FACTOR

DESCRIPTION

Customer Factors	California		Oregon		Washington		Utah		Idaho		Wyoming		FERC-UPL		OTHER		NON-UTILITY		Page Ref.
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY	FERC	OTHER	NON-UTILITY						
Total Electric Customers	2,111,374	47,817	648,309	141,280	1,034,462	89,627	149,880	0	0	0	0	0	0	0	0	0	0	0	
CN	100.0000%	2.2647%	30.7055%	6.6914%	48.9947%	4.2449%	7.0987%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
Pacific Power Customers	970,339	47,817	648,309	141,280	0	0	132,934	0	0	0	0	0	0	0	0	0	0	0	
CNP	100.0000%	4.9279%	66.8126%	14.5599%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	13.6997%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
Customer Service Pacific Power factor - CNP	1,141,035	0	0	0	1,034,462	89,627	16,947	0	0	0	0	0	0	0	0	0	0	0	
Rocky Mountain Power Customers	100.0000%	0.0000%	0.0000%	0.0000%	90.6600%	7.8549%	1.4852%	0.0000%	0.0000%	0.0000%	1.4852%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
CNU	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
Customer Service R.M.P. factor - CNU																			

CIAC  
TOTAL NET DISTRIBUTION PLANT  
CIAC FACTOR: Same as (SNPD Factor)

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
	6,053,416,287	408,601,375	1,513,257,625	350,666,525	2,960,109,025	300,267,912	520,513,825	0	0	0
	100.0000%	6.7489%	24.9984%	5.7929%	48.8998%	4.9803%	8.5987%	0.0000%	0.0000%	0.0000%

EXCTAX  
Excise Tax (Superfund)

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Total Taxable Income	592,766,195	(11,906,271)	106,764,142	6,689,952	(139,877,087)	2,652,664	(109,366,698)	13,704,950	724,104,542	0
Less Other Electric Items:										
419 OTH	0	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0	0
40910 OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH	0	0	0	0	0	0	0	0	0	0

Total Taxable Income Excluding Other

	592,766,195	(11,906,271)	106,764,142	6,689,952	(139,877,087)	2,652,664	(109,366,698)	13,704,950	724,104,542	0
	100.0000%	-2.0086%	18.0112%	1.1286%	-23.5973%	0.4475%	-18.4502%	2.3120%	122.1569%	0.0000%

Excise Tax (Superfund) Factor - EXCTAX

Trojan Allocators

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Premier	16,918,976									
Dec 1991 Plant	17,094,202									
Dec 1992 Plant	17,006,589	234,158	4,572,078	1,273,492	7,632,610	957,391	2,342,859	0	0	0
Average	(7,951,432)	(112,115)	(2,189,105)	(609,746)	(3,654,483)	(455,525)	(1,121,758)	(0)	0	0
Dec 1991 Reserve	(8,434,030)									
Dec 1992 Reserve	(8,142,731)									
Average	4,284,960	53,495	1,044,527	290,939	1,743,729	217,353	535,244	0	0	0
Postmerger	3,685,287									
Dec 1991 Plant	(129,394)									
Dec 1992 Plant	(240,609)									
Average	(185,002)	(2,547)	(49,736)	(13,853)	(83,029)	(10,349)	(25,486)	0	0	0
Dec 1991 Reserve	12,564,143	172,992	3,377,764	940,832	5,638,827	702,870	1,730,859	0	0	0
Dec 1992 Reserve										
Average										
Net Plant										

OREGON GENERAL RATE CASE  
Pro Forma Factors December 31, 2025

2020 PROTOCOL											
DESCRIPTION	Factor	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Division Net Plant Nuclear Pacific Power	DNPPNP	1.3769%	26.8842%	7.4882%	44.8803%	5.5943%	13.7762%	0.0000%	0.0000%	0.0000%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power	DNPPNP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	SNNP	1.3769%	26.8842%	7.4882%	44.8803%	5.5943%	13.7762%	0.0000%	0.0000%	0.0000%	0.0000%
<b>Account 182.22</b>											
Pre-merger	(101)	17,094,202	4,595,632	1,280,053	7,671,931	956,233	2,354,929	0	0	0	0
(108) SG		(8,434,030)	(116,125)	(631,559)	(3,785,219)	(471,821)	(1,161,887)	(0)	0	0	0
Post-merger	(101)	3,465,613	937,078	261,011	1,564,354	194,994	480,184	0	0	0	0
(108) SG		(240,609)	(3,313)	(18,017)	(107,986)	(13,460)	(83,147)	(0)	0	0	0
(107) SG		1,776,549	24,468	133,162	786,218	98,496	245,016	0	0	0	0
(120) SE		1,975,759	520,388	134,749	883,102	118,838	293,561	0	0	0	0
(228) SG		7,220,849	99,422	1,941,264	3,240,740	403,952	994,757	0	0	0	0
(228) SG		1,472,376	20,273	118,876	779,077	104,840	258,981	0	0	0	0
(228) SNNP		3,531,000	395,836	110,255	660,807	82,368	202,837	0	0	0	0
(228) SE		1,743,025	48,617	118,876	779,077	104,840	258,981	0	0	0	0
Total Acct 182.22		29,626,734	403,982	2,193,672	13,289,748	1,673,034	4,121,669	0	0	0	0
Revised Study	(228)	112,680	1,551	8,438	50,571	6,304	15,523	0	0	0	0
(228) SE		941,950	11,972	64,242	421,022	56,657	139,956	0	0	0	0
December 1993 Adj.		1,054,630	13,523	72,680	471,593	62,960	155,479	0	0	0	0
Adjusted Acct 182.22		30,681,364	417,506	2,266,352	13,761,340	1,735,994	4,277,149	0	0	0	0
TROJP		100.0000%	1.3608%	7.3867%	44.8524%	5.6561%	13.9405%	0	0	0	0
Trojan Plant Allocator											
<b>Account 228.42</b>											
Plant - Premerger	SG	7,220,849	99,422	540,714	3,240,740	403,952	984,757	0	0	0	0
- Postmerger	SG	1,472,376	20,273	118,876	779,077	104,840	258,981	0	0	0	0
Storage Facility	SE	1,743,025	22,153	118,876	779,077	104,840	258,981	0	0	0	0
Transition Costs	SNNP	3,531,000	48,617	118,876	779,077	104,840	258,981	0	0	0	0
Total Acct 228.42		13,967,250	190,465	3,745,477	10,342,554	788,694	1,943,013	0	0	0	0
Transition Costs	SNNP	112,680	1,551	8,438	50,571	6,304	15,523	0	0	0	0
Storage Facility	SE	941,950	11,972	64,242	421,022	56,657	139,956	0	0	0	0
December 1993 Adj.		1,054,630	13,523	72,680	471,593	62,960	155,479	0	0	0	0
Adjusted Acct 228.42		15,021,880	203,988	4,023,872	6,736,940	851,654	2,098,492	0	0	0	0
TROJD		100.0000%	1.3579%	7.3688%	44.8475%	5.6694%	13.9696%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Decommissioning Allocator											
<b>SCHMA</b>											
Amortization Expense :											
Amortization of Limited Term Plant	Acct 404	76,005,976	1,821,672	5,582,308	34,607,559	3,965,329	9,119,991	0	0	0	0
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406	376,987	1,037	5,642	335,453	4,215	10,381	0	0	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	23,508,908	26,619	144,772	3,625,422	173,934	5,013,541	0	5,149,152	0	0
Total Amortization Expense :		100,491,871	1,849,329	5,732,723	38,588,435	4,143,478	14,143,912	0	5,149,152	0	0
Schedule M Amortization Factor		100.0000%	1.8403%	5.7047%	38.3797%	4.1232%	14.0747%	0.0000%	5.1239%	0.0000%	0.0000%

**OREGON GENERAL RATE CASE**  
**Pro Forma Factors December 31, 2025**

**2020 PROTOCOL**

DESCRIPTION	SCHMD	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
Depreciation Expense :			California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Steam	Acct 403.1	421,349,103	5,801,418	113,276,155	31,551,580	189,102,797	23,571,327	58,045,827	0	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	35,307,079	486,132	9,492,011	2,643,875	15,845,928	1,975,167	4,863,988	0	0	0
Other	Acct 403.4	235,301,861	3,238,949	63,303,795	17,615,343	105,576,667	13,159,944	32,407,162	0	0	0
Transmission	Acct 403.5	193,750,789	2,667,691	52,088,266	14,508,500	86,955,961	10,639,906	26,681,465	0	0	0
Distribution	Acct 403.6	238,034,285	15,618,897	61,570,633	17,099,473	107,174,945	11,921,466	24,648,850	0	0	0
General	Acct 403.7&8	58,834,749	1,402,359	17,346,823	4,164,929	24,485,803	3,419,812	8,015,023	0	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step 1 Adjustment		0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		1,182,577,845	29,215,445	317,077,683	87,583,701	529,142,101	64,866,621	154,672,295	0	0	0
Schedule M Depreciation Factor		100.0000%	2.4705%	26.8124%	7.4062%	44.7448%	5.4869%	13.0792%	0.0000%	0.0000%	0.0000%

**TAXDEPR**

Jurisdictional Tax Depreciation - 12/31/2024	Jurisdictional Tax Depreciation - 12/31/2025 - CA	Jurisdictional Tax Depreciation - 12/31/2025 - ID	Jurisdictional Tax Depreciation - 12/31/2025 - OTHER	Jurisdictional Tax Depreciation - 12/31/2025 - OR	Jurisdictional Tax Depreciation - 12/31/2025 - SG	Jurisdictional Tax Depreciation - 12/31/2025 - SG-CAGE	Jurisdictional Tax Depreciation - 12/31/2025 - SG-CAGW	Jurisdictional Tax Depreciation - 12/31/2025 - SO	Jurisdictional Tax Depreciation - 12/31/2025 - UT	Jurisdictional Tax Depreciation - 12/31/2025 - WA	Jurisdictional Tax Depreciation - 12/31/2025 - WY	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY	
20,925,289	0	0	0	66,398,008	817,883,519	11,261,170	96,044,337	32,097,425	177,039,484	136,402,474	18,205,662	22,381,096	20,925,289	0	0	0	0	0	0	0	0	0
16,899,285	0	0	0	116,245	219,881,090	1,322,403	8,726,659	17,039,484	136,402,474	18,205,662	22,381,096	16,899,285	0	0	0	0	0	0	0	0	0	0
116,245	0	0	0	0	0	0	0	0	0	0	0	116,245	0	0	0	0	0	0	0	0	0	0
66,398,008	0	0	0	0	0	0	0	0	0	0	0	66,398,008	0	0	0	0	0	0	0	0	0	0
817,883,519	11,261,170	219,881,090	11,261,170	66,398,008	0	0	0	0	0	0	0	817,883,519	11,261,170	219,881,090	11,261,170	66,398,008	0	0	0	0	0	0
96,044,337	1,322,403	25,820,710	1,322,403	0	0	0	0	0	0	0	0	96,044,337	1,322,403	25,820,710	1,322,403	0	0	0	0	0	0	0
32,097,425	447,446	8,726,659	447,446	0	0	0	0	0	0	0	0	32,097,425	447,446	8,726,659	447,446	0	0	0	0	0	0	0
177,039,484	4,644,468	48,553,903	4,644,468	0	0	0	0	0	0	0	0	177,039,484	4,644,468	48,553,903	4,644,468	0	0	0	0	0	0	0
136,402,474	0	0	0	0	0	0	0	0	0	0	0	136,402,474	0	0	0	0	0	0	0	0	0	0
18,205,662	0	0	0	0	0	0	0	0	0	0	0	18,205,662	0	0	0	0	0	0	0	0	0	0
22,381,096	0	0	0	0	0	0	0	0	0	0	0	22,381,096	0	0	0	0	0	0	0	0	0	0
1,404,792,824	38,600,776	369,390,370	38,600,776	369,390,370	102,029,010	639,881,427	79,497,615	175,277,379	1,404,792,824	116,245	0	1,404,792,824	38,600,776	369,390,370	102,029,010	639,881,427	79,497,615	175,277,379	0	116,245	0	0
Current Total M Difference		100.0000%	2.7478%	26.2950%	7.2629%	45.5499%	5.6590%	12.4771%	0.0000%	0.0083%	0.0000%											

**Tax Depr factor**

Pro Forma Factors December 31, 2025  
Oregon General Rate Case - December 2025  
COINCIDENTAL PEAKS

			FORECAST LOADS (CP)							
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY	UT	Total
Jan-25	14	8	148	2,814	848	3,773	487	1,255	30	9,355
Feb-25	24	8	137	2,631	751	3,745	451	1,258	27	8,999
Mar-25	4	7	128	2,502	671	3,640	464	1,233	27	8,664
Apr-25	15	7	125	2,365	545	3,321	408	1,149	28	7,942
May-25	30	16	109	1,993	612	4,069	594	1,120	27	8,524
Jun-25	27	16	130	2,319	682	5,112	772	1,245	28	10,289
Jul-25	21	16	143	2,745	799	5,579	781	1,256	27	11,330
Aug-25	18	16	133	2,591	796	5,418	604	1,246	29	10,816
Sep-25	9	16	111	2,093	596	4,940	550	1,194	29	9,513
Oct-25	28	18	102	2,190	602	3,611	426	1,187	28	8,147
Nov-25	20	8	137	2,580	738	3,835	430	1,215	28	8,963
Dec-25	23	18	135	2,634	752	4,180	512	1,241	30	9,485
			1,537	29,457	8,392	51,225	6,477	14,601	339	112,028

- (less)

			Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)							
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY	UT	Total
Jan-25	14	8	-	-	-	0	-	-	30	30
Feb-25	24	8	-	-	-	15	-	-	27	43
Mar-25	4	7	-	-	-	3	-	-	27	30
Apr-25	15	7	-	-	-	80	-	-	28	108
May-25	30	16	-	-	-	456	-	-	27	482
Jun-25	27	16	-	-	-	505	180	-	28	714
Jul-25	21	16	-	-	-	523	180	-	27	730
Aug-25	18	16	-	-	-	526	180	-	29	735
Sep-25	9	16	-	-	-	451	-	-	29	480
Oct-25	28	18	-	-	-	59	-	-	28	87
Nov-25	20	8	-	-	-	34	-	-	28	63
Dec-25	23	18	-	-	-	-	-	-	30	30
			-	-	-	2,653	541	-	339	3,533

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES							
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY	UT	Total
Jan-25	14	8	148	2,814	848	3,773	487	1,255	-	9,325
Feb-25	24	8	137	2,631	751	3,730	451	1,258	-	8,957
Mar-25	4	7	128	2,502	671	3,637	464	1,233	-	8,634
Apr-25	15	7	125	2,365	545	3,242	408	1,149	-	7,834
May-25	30	16	109	1,993	612	3,613	594	1,120	-	8,041
Jun-25	27	16	130	2,319	682	4,607	592	1,245	-	9,576
Jul-25	21	16	143	2,745	799	5,056	600	1,256	-	10,600
Aug-25	18	16	133	2,591	796	4,892	423	1,246	-	10,081
Sep-25	9	16	111	2,093	596	4,489	550	1,194	-	9,033
Oct-25	28	18	102	2,190	602	3,552	426	1,187	-	8,060
Nov-25	20	8	137	2,580	738	3,801	430	1,215	-	8,900
Dec-25	23	18	135	2,634	752	4,180	512	1,241	-	9,454
			1,537	29,457	8,392	48,573	5,936	14,601	-	108,495

+ plus

			Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)							
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY	UT	Total
Jan-25	14	8	-	-	-	30	-	-	-	30
Feb-25	24	8	-	-	-	27	-	-	-	27
Mar-25	4	7	-	-	-	27	-	-	-	27
Apr-25	15	7	-	-	-	28	-	-	-	28
May-25	30	16	-	-	-	27	-	-	-	27
Jun-25	27	16	-	-	-	28	-	-	-	28
Jul-25	21	16	-	-	-	27	-	-	-	27
Aug-25	18	16	-	-	-	29	-	-	-	29
Sep-25	9	16	-	-	-	29	-	-	-	29
Oct-25	28	18	-	-	-	28	-	-	-	28
Nov-25	20	8	-	-	-	28	-	-	-	28
Dec-25	23	18	-	-	-	30	-	-	-	30
			-	-	-	339	-	-	-	339

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP)							
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY	UT	Total
Jan-25	14	8	148	2,814	848	3,803	487	1,255	-	9,355
Feb-25	24	8	137	2,631	751	3,757	451	1,258	-	8,984
Mar-25	4	7	128	2,502	671	3,664	464	1,233	-	8,661
Apr-25	15	7	125	2,365	545	3,270	408	1,149	-	7,862
May-25	30	16	109	1,993	612	3,640	594	1,120	-	8,068
Jun-25	27	16	130	2,319	682	4,636	592	1,245	-	9,604
Jul-25	21	16	143	2,745	799	5,084	600	1,256	-	10,627
Aug-25	18	16	133	2,591	796	4,921	423	1,246	-	10,110
Sep-25	9	16	111	2,093	596	4,517	550	1,194	-	9,062
Oct-25	28	18	102	2,190	602	3,580	426	1,187	-	8,088
Nov-25	20	8	137	2,580	738	3,829	430	1,215	-	8,929
Dec-25	23	18	135	2,634	752	4,210	512	1,241	-	9,485
			1,537	29,457	8,392	48,912	5,936	14,601	-	108,834



Pro Forma Factors December 31, 2025  
Oregon General Rate Case - December 2025  
ENERGY

FORECAST LOADS (MWH)										
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2025	1	74,830	1,517,220	431,930	2,498,000	311,320	855,540.00	20,241	5,709,081	
2025	2	64,410	1,349,420	364,080	2,235,170	269,360	776,660.00	17,734	5,076,834	
2025	3	65,280	1,402,540	353,420	2,306,090	278,220	815,670.00	20,863	5,242,083	
2025	4	63,210	1,307,610	320,140	2,213,190	255,340	777,260.00	20,436	4,957,186	
2025	5	69,640	1,331,390	330,050	2,338,820	341,540	793,380.00	20,292	5,225,112	
2025	6	73,470	1,366,990	341,550	2,640,160	422,390	801,240.00	19,568	5,665,368	
2025	7	81,060	1,564,170	405,410	3,107,940	501,170	842,610.00	20,442	6,522,802	
2025	8	76,720	1,546,530	396,650	3,001,120	399,100	829,940.00	20,937	6,270,997	
2025	9	64,670	1,378,810	345,730	2,521,920	315,580	776,320.00	20,235	5,423,265	
2025	10	59,430	1,368,830	351,610	2,366,850	275,820	798,100.00	20,890	5,241,530	
2025	11	63,450	1,452,050	379,490	2,384,380	253,260	794,890.00	20,513	5,348,033	
2025	12	73,950	1,617,670	434,460	2,567,740	305,440	842,900.00	22,141	5,864,301	
		830,120	17,203,230	4,454,520	30,181,380	3,928,540	9,704,510	244,292	66,546,592	

– (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)										
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2023	1	-	-	-	85,588	-	-	20,241	105,829	
2023	2	-	-	-	94,259	-	-	17,734	111,993	
2023	3	-	-	-	111,213	-	-	20,863	132,075	
2023	4	-	-	-	108,305	-	-	20,436	128,741	
2023	5	-	-	-	112,266	-	-	20,292	132,558	
2023	6	-	-	-	112,130	-	-	19,568	131,698	
2022	7	-	-	-	116,551	-	-	20,442	136,992	
2022	8	-	-	-	117,121	-	-	20,937	138,058	
2022	9	-	-	-	105,513	-	-	20,235	125,748	
2022	10	-	-	-	104,943	-	-	20,890	125,834	
2022	11	-	-	-	90,059	-	-	20,513	110,572	
2022	12	-	-	-	74,274	-	-	22,141	96,415	
		-	-	-	1,232,220	-	-	244,292	1,476,513	

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

LOADS SERVED FROM COMPANY RESOURCES (NPC)										
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2023	1	74,830	1,517,220	431,930	2,412,412	311,320	855,540	0	5,603,252	
2023	2	64,410	1,349,420	364,080	2,140,911	269,360	776,660	(0)	4,964,841	
2023	3	65,280	1,402,540	353,420	2,194,877	278,220	815,670	0	5,110,007	
2023	4	63,210	1,307,610	320,140	2,104,885	255,340	777,260	(0)	4,828,445	
2023	5	69,640	1,331,390	330,050	2,226,554	341,540	793,380	0	5,092,554	
2023	6	73,470	1,366,990	341,550	2,528,030	422,390	801,240	0	5,533,670	
2022	7	81,060	1,564,170	405,410	2,991,389	501,170	842,610	0	6,385,809	
2022	8	76,720	1,546,530	396,650	2,883,999	399,100	829,940	0	6,132,939	
2022	9	64,670	1,378,810	345,730	2,416,407	315,580	776,320	0	5,297,517	
2022	10	59,430	1,368,830	351,610	2,261,907	275,820	798,100	0	5,115,697	
2022	11	63,450	1,452,050	379,490	2,294,321	253,260	794,890	(0)	5,237,461	
2022	12	73,950	1,617,670	434,460	2,493,466	305,440	842,900	0	5,767,886	
		830,120	17,203,230	4,454,520	28,949,160	3,928,540	9,704,510	0	65,070,080	

+ plus

Add: Resolute NTUA (UT) - Grossed up for Line Losses

Add: Resolute NTUA (UT) - Grossed up for Line Losses										
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2023	1	-	-	-	20,241	-	-	-	20,241	
2023	2	-	-	-	17,734	-	-	-	17,734	
2023	3	-	-	-	20,863	-	-	-	20,863	
2023	4	-	-	-	20,436	-	-	-	20,436	
2023	5	-	-	-	20,292	-	-	-	20,292	
2023	6	-	-	-	19,568	-	-	-	19,568	
2022	7	-	-	-	20,442	-	-	-	20,442	
2022	8	-	-	-	20,937	-	-	-	20,937	
2022	9	-	-	-	20,235	-	-	-	20,235	
2022	10	-	-	-	20,890	-	-	-	20,890	
2022	11	-	-	-	20,513	-	-	-	20,513	
2022	12	-	-	-	22,141	-	-	-	22,141	
		-	-	-	244,292	-	-	-	244,292	

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWh)

LOADS FOR JURISDICTIONAL ALLOCATION (MWh)										
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2023	1	74,830	1,517,220	431,930	2,432,653	311,320	855,540	0	5,623,493	
2023	2	64,410	1,349,420	364,080	2,158,645	269,360	776,660	(0)	4,982,575	
2023	3	65,280	1,402,540	353,420	2,215,740	278,220	815,670	0	5,130,870	
2023	4	63,210	1,307,610	320,140	2,125,322	255,340	777,260	(0)	4,848,882	
2023	5	69,640	1,331,390	330,050	2,246,847	341,540	793,380	0	5,112,847	
2023	6	73,470	1,366,990	341,550	2,547,597	422,390	801,240	0	5,553,237	
2022	7	81,060	1,564,170	405,410	3,011,831	501,170	842,610	0	6,406,251	
2022	8	76,720	1,546,530	396,650	2,904,936	399,100	829,940	0	6,153,876	
2022	9	64,670	1,378,810	345,730	2,436,642	315,580	776,320	0	5,317,752	
2022	10	59,430	1,368,830	351,610	2,282,797	275,820	798,100	0	5,136,587	
2022	11	63,450	1,452,050	379,490	2,314,834	253,260	794,890	(0)	5,257,974	
2022	12	73,950	1,617,670	434,460	2,515,607	305,440	842,900	0	5,790,027	
		830,120	17,203,230	4,454,520	29,193,452	3,928,540	9,704,510	0	65,314,372	

**Pro Forma Factors December 31, 2025  
Oregon General Rate Case - December 2025**

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Subtotal	830,120	17,203,230	4,454,520	29,193,452	3,928,540	9,704,510	0	<b>65,314,372 Ref Page 10.12</b>
System Energy Factor	1.271%	26.339%	6.820%	44.697%	6.015%	14.8582%	0.000%	100.00%
Divisional Energy - Pacific	2.681%	55.564%	14.387%	0.000%	0.000%	27.3679%	0.000%	100.00%
Divisional Energy - Utah	0.000%	0.000%	0.000%	84.981%	11.436%	3.5835%	0.000%	100.00%
System Generation Factor	1.377%	26.884%	7.488%	44.880%	5.594%	13.7762%	0.000%	100.00%
Divisional Generation - Pacific	2.879%	56.220%	15.659%	0.000%	0.000%	25.2408%	0.000%	100.00%
Divisional Generation - Utah	0.000%	0.000%	0.000%	86.009%	10.721%	3.2698%	0.000%	100.00%
System Capacity (kw)								
Accord	1,537	29,457	8,392	48,912	5,936	14,600.7	0	<b>108,834 Ref Page 10.11</b>
Modified Accord	1,537	29,457	8,392	48,912	5,936	14,600.7	0	<b>108,834 Ref Page 10.11</b>
Rolled-In	1,537	29,457	8,392	48,912	5,936	14,600.7	0	<b>108,834 Ref Page 10.11</b>
Rolled-In with Hydro Adj.	1,537	29,457	8,392	48,912	5,936	14,600.7	0	<b>108,834 Ref Page 10.11</b>
Rolled-In with Off-Sys Adj.	1,537	29,457	8,392	48,912	5,936	14,600.7	0	<b>108,834 Ref Page 10.11</b>
System Capacity Factor								
Accord	1.412%	27.066%	7.711%	44.941%	5.454%	13.4155%	0.000%	100.00%
Modified Accord	1.412%	27.066%	7.711%	44.941%	5.454%	13.4155%	0.000%	100.00%
Rolled-In	1.412%	27.066%	7.711%	44.941%	5.454%	13.4155%	0.000%	100.00%
Rolled-In with Hydro Adj.	1.412%	27.066%	7.711%	44.941%	5.454%	13.4155%	0.000%	100.00%
Rolled-In with Off-Sys Adj.	1.412%	27.066%	7.711%	44.941%	5.454%	13.4155%	0.000%	100.00%
System Energy (kwh)								
Accord	830,120	17,203,230	4,454,520	29,193,452	3,928,540	9,704,510	0	65,314,372
Modified Accord	830,120	17,203,230	4,454,520	29,193,452	3,928,540	9,704,510	0	65,314,372
Rolled-In	830,120	17,203,230	4,454,520	29,193,452	3,928,540	9,704,510	0	65,314,372
Rolled-In with Hydro Adj.	830,120	17,203,230	4,454,520	29,193,452	3,928,540	9,704,510	0	65,314,372
Rolled-In with Off-Sys Adj.	830,120	17,203,230	4,454,520	29,193,452	3,928,540	9,704,510	0	65,314,372
System Energy Factor								
Accord	1.271%	26.339%	6.820%	44.697%	6.015%	14.8582%	0.000%	100.00%
Modified Accord	1.271%	26.339%	6.820%	44.697%	6.015%	14.8582%	0.000%	100.00%
Rolled-In	1.271%	26.339%	6.820%	44.697%	6.015%	14.8582%	0.000%	100.00%
Rolled-In with Hydro Adj.	1.271%	26.339%	6.820%	44.697%	6.015%	14.8582%	0.000%	100.00%
Rolled-In with Off-Sys Adj.	1.271%	26.339%	6.820%	44.697%	6.015%	14.8582%	0.000%	100.00%
System Generation Factor								
Accord	1.377%	26.884%	7.488%	44.880%	5.594%	13.7762%	0.000%	100.00%
Modified Accord	1.377%	26.884%	7.488%	44.880%	5.594%	13.7762%	0.000%	100.00%
Rolled-In	1.377%	26.884%	7.488%	44.880%	5.594%	13.7762%	0.000%	100.00%
Rolled-In with Hydro Adj.	1.377%	26.884%	7.488%	44.880%	5.594%	13.7762%	0.000%	100.00%
Rolled-In with Off-Sys Adj.	1.377%	26.884%	7.488%	44.880%	5.594%	13.7762%	0.000%	100.00%

# **B1. REVENUE**



Electric Operations Revenue (Actuals)  
Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	GAINS-DISP OF ALLOW	0	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>4118000 Total</b>				<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
4211000	GAIN DISPOS PROP	554000	OR	81	-	81	-	-	-	-	-
4211000	GAIN DISPOS PROP	554000	SO	(477)	(13)	(131)	(35)	(61)	(212)	(26)	(0)
<b>4211000 Total</b>				<b>(396)</b>	<b>(13)</b>	<b>(50)</b>	<b>(35)</b>	<b>(61)</b>	<b>(212)</b>	<b>(26)</b>	<b>(0)</b>
4212000	LOSS DISPOS PROP	554100	WYP	0	-	-	-	0	-	-	-
<b>4212000 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4401000	RESIDENTIAL SALES	301100	CA	54,245	54,245	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	IDU	97,093	-	-	-	-	97,093	-	-
4401000	RESIDENTIAL SALES	301100	OR	726,987	-	726,987	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	UT	919,551	-	-	-	919,551	-	-	-
4401000	RESIDENTIAL SALES	301100	WA	194,540	-	-	194,540	-	-	-	-
4401000	RESIDENTIAL SALES	301100	WYP	105,187	-	-	-	105,187	-	-	-
4401000	RESIDENTIAL SALES	301100	WYU	13,613	-	-	-	13,613	-	-	-
4401000	RESIDENTIAL SALES	301106	WA	13,113	-	-	13,113	-	-	-	-
4401000	RESIDENTIAL SALES	301107	CA	(750)	(750)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	IDU	573	-	-	-	-	573	-	-
4401000	RESIDENTIAL SALES	301107	OR	(1,056)	-	(1,056)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	UT	473	-	-	-	473	-	-	-
4401000	RESIDENTIAL SALES	301107	WA	(6,574)	-	-	(6,574)	-	-	-	-
4401000	RESIDENTIAL SALES	301107	WYP	15	-	-	-	15	-	-	-
4401000	RESIDENTIAL SALES	301108	UT	24,767	-	-	-	24,767	-	-	-
4401000	RESIDENTIAL SALES	301108	WA	486	-	-	486	-	-	-	-
4401000	RESIDENTIAL SALES	301108	WYP	(301)	-	-	-	(301)	-	-	-
4401000	RESIDENTIAL SALES	301109	CA	(13)	(13)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	IDU	(1,385)	-	-	-	-	(1,385)	-	-
4401000	RESIDENTIAL SALES	301109	OR	504	-	504	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UT	(6,100)	-	-	-	(6,100)	-	-	-
4401000	RESIDENTIAL SALES	301109	WA	2,688	-	-	2,688	-	-	-	-
4401000	RESIDENTIAL SALES	301109	WYP	(1,184)	-	-	-	(1,184)	-	-	-
4401000	RESIDENTIAL SALES	301109	WYU	(116)	-	-	-	(116)	-	-	-
4401000	RESIDENTIAL SALES	301110	CA	775	775	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301110	OR	1,495	-	1,495	-	-	-	-	-
4401000	RESIDENTIAL SALES	301110	WA	811	-	-	811	-	-	-	-
4401000	RESIDENTIAL SALES	301110	WYP	247	-	-	-	247	-	-	-
4401000	RESIDENTIAL SALES	301111	OTHER	1,899	-	-	-	-	-	-	1,899
4401000	RESIDENTIAL SALES	301112	IDU	(234)	-	-	-	-	(234)	-	-
4401000	RESIDENTIAL SALES	301112	OR	(1,624)	-	(1,624)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301112	UT	(3,293)	-	-	-	(3,293)	-	-	-
4401000	RESIDENTIAL SALES	301112	WA	(675)	-	-	(675)	-	-	-	-
4401000	RESIDENTIAL SALES	301165	OTHER	2,027	-	-	-	-	-	-	2,027
4401000	RESIDENTIAL SALES	301168	OTHER	249	-	-	-	-	-	-	249
4401000	RESIDENTIAL SALES	301170	OTHER	49,501	-	-	-	-	-	-	49,501
4401000	RESIDENTIAL SALES	301171	OTHER	46	-	-	-	-	-	-	46
4401000	RESIDENTIAL SALES	301180	OTHER	4,054	-	-	-	-	-	-	4,054
4401000	RESIDENTIAL SALES	301190	OTHER	875	-	-	-	-	-	-	875
<b>4401000 Total</b>				<b>2,192,507</b>	<b>54,257</b>	<b>726,306</b>	<b>204,388</b>	<b>117,460</b>	<b>935,398</b>	<b>96,047</b>	<b>0</b>
4421000	COMMERCIAL SALES	301200	CA	34,081	34,081	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	IDU	49,917	-	-	-	-	49,917	-	-
4421000	COMMERCIAL SALES	301200	OR	518,131	-	518,131	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	UT	811,650	-	-	-	811,650	-	-	-
4421000	COMMERCIAL SALES	301200	WA	150,434	-	-	150,434	-	-	-	-
4421000	COMMERCIAL SALES	301200	WYP	112,411	-	-	-	112,411	-	-	-
4421000	COMMERCIAL SALES	301200	WYU	11,270	-	-	-	11,270	-	-	-
4421000	COMMERCIAL SALES	301206	WA	(17,048)	-	-	(17,048)	-	-	-	-
4421000	COMMERCIAL SALES	301207	CA	(404)	(404)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	IDU	337	-	-	-	-	337	-	-
4421000	COMMERCIAL SALES	301207	OR	858	-	858	-	-	-	-	-



Electric Operations Revenue (Actuals)  
Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	1,270	-	-	-	1,270	-	-		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	(2,155)	-	(2,155)	-	-	-	-		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	20	-	-	20	-	-	-		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	30,405	-	-	-	30,405	-	-		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	446	-	446	-	-	-	-		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	(399)	-	-	(399)	-	-	-		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	(201)	(201)	-	-	-	-	-		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	(676)	-	-	-	(676)	-	-		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	12,011	-	12,011	-	-	-	-		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	4,200	-	-	-	4,200	-	-		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	801	-	801	-	-	-	-		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	(763)	-	-	(763)	-	-	-		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	(259)	-	-	(259)	-	-	-		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	470	470	-	-	-	-	-		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	OR	1,402	-	1,402	-	-	-	-		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WA	749	-	749	-	-	-	-		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	327	-	-	327	-	-	-		
4421000	COMMERCIAL SALES	301211	Commercial-OR Corp Act Tax Alt Rev Adj	OTHER	1,425	-	-	-	-	-	1,425		
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	IDU	(24)	-	-	-	(24)	-	-		
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	OR	(198)	-	(198)	-	-	-	-		
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	UT	(283)	-	-	(283)	-	-	-		
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	WA	(67)	-	(67)	-	-	-	-		
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	1,852	-	-	-	-	-	1,852		
4421000	COMMERCIAL SALES	301268	Community Solar Revenue-Commercial	OTHER	181	-	-	-	-	-	181		
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	46,428	-	-	-	-	-	46,428		
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	3,331	-	-	-	-	-	3,331		
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	136	-	-	-	-	-	136		
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	2,136	-	-	-	-	-	2,136		
4421000	COMMERCIAL SALES	301290	Other Cust Retail Revenue-Commercial	OTHER	936	-	-	-	-	-	936		
<b>4421000 Total</b>					<b>1,775,138</b>	<b>33,945</b>	<b>532,204</b>	<b>133,159</b>	<b>122,607</b>	<b>847,242</b>	<b>49,554</b>	<b>0</b>	<b>56,425</b>
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	6,650	6,650	-	-	-	-	-		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	19,664	-	-	-	19,664	-	-		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	111,774	-	111,774	-	-	-	-		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	331,877	-	-	-	331,877	-	-		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	54,890	-	54,890	-	-	-	-		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	316,541	-	-	316,541	-	-	-		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	63,655	-	-	63,655	-	-	-		
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	90,257	-	-	-	90,257	-	-		
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	162,495	-	-	-	162,495	-	-		
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	(798)	-	(798)	-	-	-	-		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	(60)	(60)	-	-	-	-	-		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	119	-	-	-	119	-	-		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	354	-	354	-	-	-	-		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	449	-	-	-	449	-	-		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	791	-	791	-	-	-	-		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	89	-	-	89	-	-	-		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	24,160	-	-	-	24,160	-	-		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	222	-	222	-	-	-	-		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	(1,779)	-	-	(1,779)	-	-	-		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	(104)	(104)	-	-	-	-	-		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	229	-	-	-	229	-	-		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	(403)	-	(403)	-	-	-	-		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	(10,000)	-	-	-	(10,000)	-	-		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	668	-	668	-	-	-	-		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	(4,136)	-	-	(4,136)	-	-	-		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	642	-	-	642	-	-	-		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	CA	119	119	-	-	-	-	-		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	OR	379	-	379	-	-	-	-		



Electric Operations Revenue (Actuals)  
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Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WA	393	-	-	393	-	-	-		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WYP	1,457	-	-	-	1,457	-	-		
4422000	IND SLS/EXCL IRRIG	301311	Industrial-OR Corp Act Tax Rev Adj	OTHER	308	-	-	-	-	-	308		
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	IDU	(1)	-	-	-	-	(1)	-		
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	OR	(3)	-	(3)	-	-	-	-		
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	UT	(11)	-	-	-	(11)	-	-		
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	WA	(1)	-	-	(1)	-	-	-		
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	543	-	-	-	-	-	543		
4422000	IND SLS/EXCL IRRIG	301368	Community Solar Revenue-Industrial	OTHER	47	-	-	-	-	-	47		
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	19,372	-	-	-	-	-	19,372		
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	729	-	-	-	-	-	729		
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	2,726	-	-	-	-	-	2,726		
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	642	-	-	-	-	-	642		
4422000	IND SLS/EXCL IRRIG	301390	Other Cust Retail Revenue-Industrial	OTHER	747	-	-	-	-	-	747		
<b>4422000 Total</b>					<b>1,195,691</b>	<b>6,605</b>	<b>112,100</b>	<b>56,165</b>	<b>376,470</b>	<b>508,971</b>	<b>110,267</b>	<b>0</b>	<b>25,114</b>
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	12,536	12,536	-	-	-	-	-		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	58,616	-	-	-	-	58,616	-		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	21,229	-	21,229	-	-	-	-		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	17,504	-	-	-	17,504	-	-		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	16,160	-	-	16,160	-	-	-		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	2,118	-	-	-	2,118	-	-		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	597	-	-	-	597	-	-		
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	IDU	(4)	-	-	-	-	(4)	-		
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	OR	(11)	-	(11)	-	-	-	-		
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	UT	(3)	-	-	-	(3)	-	-		
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	WA	(15)	-	-	(15)	-	-	-		
4423000	INDUST SALES-IRRIG	301454	Irrigation-OR Corp Act Tax Rev Adj	OTHER	85	-	-	-	-	-	85		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	CA	206	206	-	-	-	-	-		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	OR	57	-	57	-	-	-	-		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WA	80	-	-	80	-	-	-		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WYP	8	-	-	-	8	-	-		
4423000	INDUST SALES-IRRIG	301456	Irrigation-Alt Revenue Program Adjs	WA	5	-	-	5	-	-	-		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	(115)	(115)	-	-	-	-	-		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	412	-	-	-	-	412	-		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	(5)	-	(5)	-	-	-	-		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	14	-	-	-	14	-	-		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	272	-	-	272	-	-	-		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	0	-	-	-	0	-	-		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	UT	799	-	-	-	-	799	-		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	(84)	-	-	(84)	-	-	-		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	(9)	-	-	-	(9)	-	-		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	542	542	-	-	-	-	-		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	232	-	-	-	-	232	-		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	2,066	-	2,066	-	-	-	-		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	(16)	-	-	-	(16)	-	-		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	(196)	-	-	(196)	-	-	-		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	(53)	-	-	-	(53)	-	-		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	(18)	-	-	-	(18)	-	-		
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Chrg	CA	(48)	(48)	-	-	-	-	-		
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Chrg	OR	151	-	151	-	-	-	-		
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Chrg	WA	(321)	-	-	(321)	-	-	-		
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	58	-	-	-	-	-	58		
4423000	INDUST SALES-IRRIG	301468	Community Solar Revenue-Irrigation	OTHER	6	-	-	-	-	-	6		
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	3,260	-	-	-	-	-	3,260		
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	4	-	-	-	-	-	4		
4423000	INDUST SALES-IRRIG	301490	Other Cust Retail Revenue-Irrigation	OTHER	51	-	-	-	-	-	51		
<b>4423000 Total</b>					<b>136,169</b>	<b>13,121</b>	<b>23,486</b>	<b>15,901</b>	<b>2,644</b>	<b>18,298</b>	<b>59,256</b>	<b>0</b>	<b>3,464</b>
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	388	388	-	-	-	-	-		



Electric Operations Revenue (Actuals)  
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Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	473	-	-	-	473	-	-		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	4,998	-	4,998	-	-	-	-		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	6,067	-	-	-	6,067	-	-		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	653	-	-	653	-	-	-		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	1,563	-	-	-	1,563	-	-		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	271	-	-	-	271	-	-		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	(5)	(5)	-	-	-	-	-		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	6	-	-	-	-	6	-		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	8	-	8	-	-	-	-		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	3	-	-	-	3	-	-		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	(23)	-	-	(23)	-	-	-		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	0	-	-	-	0	-	-		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	181	-	-	-	181	-	-		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WA	1	-	-	1	-	-	-		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	(4)	-	-	-	(4)	-	-		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	2	2	-	-	-	-	-		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	(3)	-	-	-	-	(3)	-		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	(85)	-	(85)	-	-	-	-		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	(52)	-	-	-	(52)	-	-		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	30	-	-	30	-	-	-		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	28	-	-	-	28	-	-		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	(10)	-	-	-	(10)	-	-		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	3	3	-	-	-	-	-		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	OR	9	-	9	-	-	-	-		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WA	2	-	-	2	-	-	-		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WYP	3	-	-	-	3	-	-		
4441000	PUB ST/HWY LIGHT	301611	St&Hwy Light-OR Corp Act Tax Rev Adj	OTHER	14	-	-	-	-	-	14		
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	IDU	(0)	-	-	-	-	(0)	-		
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	OR	(2)	-	(2)	-	-	-	-		
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	UT	(1)	-	-	-	(1)	-	-		
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	2	-	-	-	-	-	2		
4441000	PUB ST/HWY LIGHT	301668	Community Solar Revenue-St/Hwy Lightg	OTHER	0	-	-	-	-	-	0		
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	336	-	-	-	-	-	336		
4441000	PUB ST/HWY LIGHT	301690	Other Cust Retail Revenue-St/Hwy Lightg	OTHER	5	-	-	-	-	-	5		
<b>4441000 Total</b>					<b>14,863</b>	<b>389</b>	<b>4,928</b>	<b>663</b>	<b>1,851</b>	<b>6,198</b>	<b>476</b>	<b>0</b>	<b>358</b>
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	14,258	-	-	-	-	-	14,258	-	-
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	(40)	-	-	-	-	(40)	-	-	-
<b>4471000 Total</b>					<b>14,219</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(40)</b>	<b>0</b>	<b>14,258</b>	<b>0</b>
4471300	POST MERGER FIRM	301405	POST MERGER FIRM	SG	14,035	193	3,773	1,051	1,933	6,299	785	0	-
<b>4471300 Total</b>					<b>14,035</b>	<b>193</b>	<b>3,773</b>	<b>1,051</b>	<b>1,933</b>	<b>6,299</b>	<b>785</b>	<b>0</b>	<b>0</b>
4471400	S/T FIRM WHOLESale	301406	SHORT-TERM FIRM WHOLESale SALES	SG	318,409	4,384	85,602	23,843	43,865	142,903	17,813	0	-
4471400	S/T FIRM WHOLESale	301409	TRADING SALES NETTED-EST.	SG	11	0	3	1	2	5	1	0	-
4471400	S/T FIRM WHOLESale	301410	TRADING SALES NETTED	SG	(2,262)	(31)	(608)	(169)	(312)	(1,015)	(127)	(0)	-
4471400	S/T FIRM WHOLESale	301411	BOOKOUT SALES NETTED	SG	(84,459)	(1,163)	(22,706)	(6,324)	(11,635)	(37,905)	(4,725)	(0)	-
4471400	S/T FIRM WHOLESale	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	7,356	101	1,978	551	1,013	3,301	412	0	-
4471400	S/T FIRM WHOLESale	302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	8	0	2	1	1	4	0	0	-
4471400	S/T FIRM WHOLESale	302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	59	1	16	4	8	26	3	0	-
4471400	S/T FIRM WHOLESale	302772	I/C Line Loss Trading Revenue-Nevada Pwr	SG	0	0	0	0	0	0	0	0	-
4471400	S/T FIRM WHOLESale	303028	LINE LOSS W/S TRADING REVENUES	SG	31,329	431	8,422	2,346	4,316	14,060	1,753	0	-
<b>4471400 Total</b>					<b>270,451</b>	<b>3,724</b>	<b>72,708</b>	<b>20,252</b>	<b>37,258</b>	<b>121,379</b>	<b>15,130</b>	<b>0</b>	<b>0</b>
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	(22,930)	(316)	(6,164)	(1,717)	(3,159)	(10,291)	(1,283)	(0)	-
4472000	SLS FOR RESL-SURP	303198	Non-ASC 606-WS NPC Rev-Derivatv (Disc)	SG	40,789	562	10,966	3,054	5,619	18,306	2,282	0	-
4472000	SLS FOR RESL-SURP	303199	Non-ASC 606-WS NPC Rev-Derivatv (Recl)	SG	(40,789)	(562)	(10,966)	(3,054)	(5,619)	(18,306)	(2,282)	(0)	-
<b>4472000 Total</b>					<b>(22,930)</b>	<b>(316)</b>	<b>(6,164)</b>	<b>(1,717)</b>	<b>(3,159)</b>	<b>(10,291)</b>	<b>(1,283)</b>	<b>(0)</b>	<b>0</b>
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	1,082	15	291	81	149	486	61	0	-
4476100	BOOKOUTS NETTED-GAIN	304102	BOOKOUTS NETTED-EST GAIN	SG	(107)	(1)	(29)	(8)	(15)	(48)	(6)	(0)	-
<b>4476100 Total</b>					<b>975</b>	<b>13</b>	<b>262</b>	<b>73</b>	<b>134</b>	<b>437</b>	<b>55</b>	<b>0</b>	<b>0</b>
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	27	0	7	2	4	12	2	0	-



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<b>4476200 Total</b>			<b>27</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>4</b>	<b>12</b>	<b>2</b>	<b>0</b>	<b>0</b>
4479000	TRANS SRVC	301428	99	-	-	-	-	-	-	99	-
<b>4479000 Total</b>			<b>99</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>99</b>	<b>0</b>
4501000	FORF DISC/INT-RES	301820	268	268	-	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	302	-	-	-	-	-	302	-	-
4501000	FORF DISC/INT-RES	301820	4,146	-	4,146	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	3,850	-	-	-	-	3,850	-	-	-
4501000	FORF DISC/INT-RES	301820	16	-	-	16	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	688	-	-	-	688	-	-	-	-
4501000	FORF DISC/INT-RES	301820	74	-	-	-	74	-	-	-	-
<b>4501000 Total</b>			<b>9,345</b>	<b>268</b>	<b>4,146</b>	<b>16</b>	<b>762</b>	<b>3,850</b>	<b>302</b>	<b>0</b>	<b>0</b>
4502000	FORF DISC/INT-COMM	301821	161	161	-	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	34	-	-	-	-	-	34	-	-
4502000	FORF DISC/INT-COMM	301821	1,192	-	1,192	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	1,112	-	-	-	-	1,112	-	-	-
4502000	FORF DISC/INT-COMM	301821	1	-	-	1	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	138	-	-	-	138	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	42	-	-	-	42	-	-	-	-
<b>4502000 Total</b>			<b>2,680</b>	<b>161</b>	<b>1,192</b>	<b>1</b>	<b>180</b>	<b>1,112</b>	<b>34</b>	<b>0</b>	<b>0</b>
4503000	FORF DISC/INT-IND	301822	43	43	-	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	58	-	-	-	-	-	58	-	-
4503000	FORF DISC/INT-IND	301822	234	-	234	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	335	-	-	-	-	335	-	-	-
4503000	FORF DISC/INT-IND	301822	2	-	-	2	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	107	-	-	-	107	-	-	-	-
4503000	FORF DISC/INT-IND	301822	9	-	-	-	9	-	-	-	-
<b>4503000 Total</b>			<b>787</b>	<b>43</b>	<b>234</b>	<b>2</b>	<b>115</b>	<b>335</b>	<b>58</b>	<b>0</b>	<b>0</b>
4504000	GOVT MUNI/ALL OTH	301823	0	0	-	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	(0)	-	-	-	-	-	(0)	-	-
4504000	GOVT MUNI/ALL OTH	301823	12	-	12	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	15	-	-	-	-	15	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	14	-	-	-	14	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	(0)	-	-	-	(0)	-	-	-	-
<b>4504000 Total</b>			<b>40</b>	<b>0</b>	<b>12</b>	<b>0</b>	<b>13</b>	<b>15</b>	<b>(0)</b>	<b>0</b>	<b>0</b>
4511000	ACCOUNT SERV CHG	301825	374	374	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	95	-	-	-	-	-	95	-	-
4511000	ACCOUNT SERV CHG	301825	903	-	903	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	3,025	-	-	-	-	3,025	-	-	-
4511000	ACCOUNT SERV CHG	301825	36	-	-	36	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	58	-	-	-	58	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	4	-	-	-	4	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	13	13	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	35	-	-	-	-	-	35	-	-
4511000	ACCOUNT SERV CHG	301855	259	-	259	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	488	-	-	-	-	488	-	-	-
4511000	ACCOUNT SERV CHG	301855	60	-	-	60	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	49	-	-	-	49	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	4	-	-	-	4	-	-	-	-
<b>4511000 Total</b>			<b>5,401</b>	<b>387</b>	<b>1,162</b>	<b>95</b>	<b>115</b>	<b>3,513</b>	<b>129</b>	<b>0</b>	<b>0</b>
4512000	TAMPER/RECONNECT	301826	0	0	-	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	4	-	4	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	0	-	-	-	-	0	-	-	-
4512000	TAMPER/RECONNECT	301826	0	-	-	-	0	-	-	-	-
<b>4512000 Total</b>			<b>5</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4513000	OTHER	301828	5	5	-	-	-	-	-	-	-
4513000	OTHER	301828	3	-	-	-	-	-	3	-	-
4513000	OTHER	301828	345	-	345	-	-	-	-	-	-
4513000	OTHER	301828	415	-	-	-	-	415	-	-	-





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4513000	OTHER	301828	OTHER	WA	13	-	-	13	-	-	-
4513000	OTHER	301828	OTHER	WYP	301	-	-	-	301	-	-
4513000	OTHER	301828	OTHER	WYU	7	-	-	-	7	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	12	12	-	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	IDU	58	-	-	-	-	58	-
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	10	-	10	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	543	-	-	-	543	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	91	-	-	91	-	-	-
<b>4513000 Total</b>					<b>1,803</b>	<b>17</b>	<b>355</b>	<b>104</b>	<b>308</b>	<b>957</b>	<b>61</b>
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	5	0	1	0	1	2	0
<b>4530000 Total</b>					<b>5</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	2	2	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	1	-	-	-	-	1	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	835	-	835	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SG	997	14	268	75	137	448	56
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	3,325	87	912	243	423	1,478	181
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	1,451	-	-	-	-	1,451	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	11	-	-	11	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	14	-	-	-	14	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	499	499	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	164	-	-	-	-	-	164
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	3,711	-	3,711	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	2,426	-	-	-	-	2,426	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	779	-	-	779	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	-	-	-	-	319	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	76	-	76	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	7	-	-	-	-	7	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	2	-	-	-	2	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	2	2	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	0	-	-	-	-	-	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	296	-	296	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	148	-	-	-	-	148	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	56	-	-	56	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	253	-	-	-	253	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	(0)	(0)	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	0	-	-	-	-	0	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	11	-	11	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	64	-	-	-	-	64	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	9	-	-	9	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	4	-	-	-	4	-	-
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	17	0	5	1	2	8	1
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	11	0	3	1	1	5	1
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SO	19	0	5	1	2	8	1
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	173	2	47	13	24	78	10
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	20	1	6	1	3	9	1
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	CA	3	-	3	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	17	17	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	2	-	-	-	-	-	2
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	350	-	350	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	565	-	-	-	-	565	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	415	-	-	415	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	161	-	-	-	161	-	-
<b>4541000 Total</b>					<b>17,216</b>	<b>625</b>	<b>6,527</b>	<b>1,606</b>	<b>1,346</b>	<b>6,695</b>	<b>417</b>
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	2,495	34	671	187	344	1,120	140
<b>4543000 Total</b>					<b>2,495</b>	<b>34</b>	<b>671</b>	<b>187</b>	<b>344</b>	<b>1,120</b>	<b>140</b>
4545000	VERT BRIDGE REVENUES	367222	Joint Use - Vertical Bridge Applic Fee	SG	3	0	1	0	0	1	0



Electric Operations Revenue (Actuals)  
Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
<b>4545000 Total</b>			<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>		
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	2,707	37	728	203	373	1,215	151	0	-
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	4,624	64	1,243	346	637	2,075	259	0	-
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	411	6	110	31	57	184	23	0	-
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	3,038	42	817	227	418	1,363	170	0	-
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	1,977	27	532	148	272	887	111	0	-
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	SG	2,683	37	721	201	370	1,204	150	0	-
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	4,723	65	1,270	354	651	2,120	264	0	-
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	6	0	2	0	1	3	0	0	-
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	SG	8	0	2	1	1	4	0	0	-
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	36	0	10	3	5	16	2	0	-
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	746	10	201	56	103	335	42	0	-
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	1,050	14	282	79	145	471	59	0	-
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	8,502	117	2,286	637	1,171	3,816	476	0	-
<b>4561100 Total</b>			<b>30,511</b>	<b>420</b>	<b>8,203</b>	<b>2,285</b>	<b>4,203</b>	<b>13,694</b>	<b>1,707</b>	<b>0</b>	<b>0</b>		
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	6,146	85	1,652	460	847	2,759	344	0	-
<b>4561910 Total</b>			<b>6,146</b>	<b>85</b>	<b>1,652</b>	<b>460</b>	<b>847</b>	<b>2,759</b>	<b>344</b>	<b>0</b>	<b>0</b>		
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	18,776	259	5,048	1,406	2,587	8,427	1,050	0	-
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	7,838	108	2,107	587	1,080	3,518	439	0	-
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	30,572	421	8,219	2,289	4,212	13,721	1,710	0	-
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	619	9	166	46	85	278	35	0	-
4561920	L/T FIRM WHEEL REV	302962	TRANSM CAPACITY RE-ASSIGNMENT CONTRA REV	SG	(619)	(9)	(166)	(46)	(85)	(278)	(35)	(0)	-
4561920	L/T FIRM WHEEL REV	302980	Transmission Point-to-Point Revenue	SG	59,463	819	15,986	4,453	8,192	26,687	3,327	0	-
<b>4561920 Total</b>			<b>116,650</b>	<b>1,606</b>	<b>31,360</b>	<b>8,735</b>	<b>16,070</b>	<b>52,353</b>	<b>6,526</b>	<b>0</b>	<b>0</b>		
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	32,562	414	8,577	2,221	4,838	14,554	1,959	0	-
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	316	4	83	22	47	141	19	0	-
<b>4561930 Total</b>			<b>32,878</b>	<b>418</b>	<b>8,660</b>	<b>2,242</b>	<b>4,885</b>	<b>14,695</b>	<b>1,978</b>	<b>0</b>	<b>0</b>		
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	(4,445)	(61)	(1,195)	(333)	(612)	(1,995)	(249)	(0)	-
<b>4561990 Total</b>			<b>(4,445)</b>	<b>(61)</b>	<b>(1,195)</b>	<b>(333)</b>	<b>(612)</b>	<b>(1,995)</b>	<b>(249)</b>	<b>(0)</b>	<b>0</b>		
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	12	0	3	1	2	5	1	0	-
<b>4562100 Total</b>			<b>12</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>		
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	24	-	-	-	-	24	-	-	-
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	WYU	0	-	-	-	0	-	-	-	-
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	2,025	28	545	152	279	909	113	0	-
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	277	4	74	21	38	124	15	0	-
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	OTHER	(1,360)	-	-	-	-	-	-	-	(1,360)
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	SG	14,065	194	3,781	1,053	1,938	6,313	787	0	-
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	136	2	37	10	19	61	8	0	-
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	1,391	19	374	104	192	624	78	0	-
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	145	-	-	-	145	-	-	-	-
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	7	0	2	1	1	3	0	0	-
4562300	MISC OTHER REV	361000	STEAM SALES	SG	1,180	16	317	88	163	530	66	0	-
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	1,022	14	275	77	141	459	57	0	-
<b>4562300 Total</b>			<b>18,912</b>	<b>277</b>	<b>5,405</b>	<b>1,505</b>	<b>2,915</b>	<b>9,047</b>	<b>1,125</b>	<b>0</b>	<b>(1,360)</b>		
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	16	0	4	1	2	7	1	0	-
<b>4562310 Total</b>			<b>16</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>0</b>		
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	7	0	2	1	3	0	0	-	
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	100	3	27	7	13	44	5	0	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	339	-	-	-	-	339	-	-	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	24	-	-	-	24	-	-	-	-
<b>4562400 Total</b>			<b>471</b>	<b>3</b>	<b>29</b>	<b>8</b>	<b>38</b>	<b>387</b>	<b>6</b>	<b>0</b>	<b>0</b>		
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	37	-	-	-	-	37	-	-	-
<b>4562500 Total</b>			<b>37</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>0</b>		
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	(3,203)	(44)	(861)	(240)	(441)	(1,438)	(179)	(0)	-
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	(374)	(5)	(100)	(28)	(51)	(168)	(21)	(0)	-
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	10,238	141	2,752	767	1,410	4,595	573	0	-
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Slis-Amt	OTHER	1,892	-	-	-	-	-	-	-	1,892
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	SG	21	0	6	2	3	10	1	0	-



**Electric Operations Revenue (Actuals)**  
Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4562700	RNW ENRGY CRDT SALES	354943	REC Sales - Pryor Mtn - Deferral	OTHER	606	-	-	-	-	-	606		
4562700	RNW ENRGY CRDT SALES	354945	REC Sales - Blue Sky Program - Actual	OTHER	6,688	-	-	-	-	-	6,688		
<b>4562700 Total</b>					<b>15,868</b>	<b>92</b>	<b>1,797</b>	<b>500</b>	<b>921</b>	<b>2,999</b>	<b>374</b>	<b>0</b>	<b>9,185</b>
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	15,218	-	-	-	-	-	15,218		
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	(15,218)	-	-	-	-	-	(15,218)		
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	11,871	-	-	-	-	-	11,871		
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	63	-	-	-	-	-	63		
<b>4562800 Total</b>					<b>11,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,934</b>	
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	4,075	-	4,075	-	-	-	-		
<b>4563500 Total</b>					<b>4,075</b>	<b>0</b>	<b>4,075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Grand Total</b>					<b>5,863,692</b>	<b>116,293</b>	<b>1,543,857</b>	<b>447,320</b>	<b>689,598</b>	<b>2,545,280</b>	<b>343,216</b>	<b>14,357</b>	<b>163,771</b>

# **B2. O&M EXPENSE**



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	13,977	192	3,758	1,047	1,926	6,273	782	0	-
<b>5000000</b>	<b>Total</b>				<b>13,977</b>	<b>192</b>	<b>3,758</b>	<b>1,047</b>	<b>1,926</b>	<b>6,273</b>	<b>782</b>	<b>0</b>	<b>-</b>
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	655	9	176	49	90	294	37	0	-
<b>5001000</b>	<b>Total</b>				<b>655</b>	<b>9</b>	<b>176</b>	<b>49</b>	<b>90</b>	<b>294</b>	<b>37</b>	<b>0</b>	<b>-</b>
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	3,308	42	871	226	491	1,478	199	0	-
<b>5010000</b>	<b>Total</b>				<b>3,308</b>	<b>42</b>	<b>871</b>	<b>226</b>	<b>491</b>	<b>1,478</b>	<b>199</b>	<b>0</b>	<b>-</b>
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	535,837	6,810	141,135	36,545	79,615	239,502	32,230	0	-
<b>5011000</b>	<b>Total</b>				<b>535,837</b>	<b>6,810</b>	<b>141,135</b>	<b>36,545</b>	<b>79,615</b>	<b>239,502</b>	<b>32,230</b>	<b>0</b>	<b>-</b>
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	IDU	88	-	-	-	-	-	88	-	-
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	WYP	253	-	-	-	253	-	-	-	-
<b>5011200</b>	<b>Total</b>				<b>341</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>253</b>	<b>-</b>	<b>88</b>	<b>-</b>	<b>-</b>
5011300	FUEL-COAL DC UMWA PE	STEX	Steam O&M Expense	SE	2,845	36	749	194	423	1,271	171	0	-
<b>5011300</b>	<b>Total</b>				<b>2,845</b>	<b>36</b>	<b>749</b>	<b>194</b>	<b>423</b>	<b>1,271</b>	<b>171</b>	<b>0</b>	<b>-</b>
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	SE	483	6	127	33	72	216	29	0	-
<b>5011500</b>	<b>Total</b>				<b>483</b>	<b>6</b>	<b>127</b>	<b>33</b>	<b>72</b>	<b>216</b>	<b>29</b>	<b>0</b>	<b>-</b>
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	8,700	111	2,291	593	1,293	3,889	523	0	-
<b>5012000</b>	<b>Total</b>				<b>8,700</b>	<b>111</b>	<b>2,291</b>	<b>593</b>	<b>1,293</b>	<b>3,889</b>	<b>523</b>	<b>0</b>	<b>-</b>
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	SE	1,020	13	269	70	152	456	61	0	-
<b>5013000</b>	<b>Total</b>				<b>1,020</b>	<b>13</b>	<b>269</b>	<b>70</b>	<b>152</b>	<b>456</b>	<b>61</b>	<b>0</b>	<b>-</b>
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	62,876	799	16,561	4,288	9,342	28,103	3,782	0	-
<b>5013500</b>	<b>Total</b>				<b>62,876</b>	<b>799</b>	<b>16,561</b>	<b>4,288</b>	<b>9,342</b>	<b>28,103</b>	<b>3,782</b>	<b>0</b>	<b>-</b>
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	SE	5	0	1	0	1	2	0	0	-
<b>5014000</b>	<b>Total</b>				<b>5</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>-</b>
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SE	8,588	109	2,262	586	1,276	3,838	517	0	-
<b>5014500</b>	<b>Total</b>				<b>8,588</b>	<b>109</b>	<b>2,262</b>	<b>586</b>	<b>1,276</b>	<b>3,838</b>	<b>517</b>	<b>0</b>	<b>-</b>
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	SE	98	1	26	7	15	44	6	0	-
<b>5015000</b>	<b>Total</b>				<b>98</b>	<b>1</b>	<b>26</b>	<b>7</b>	<b>15</b>	<b>44</b>	<b>6</b>	<b>0</b>	<b>-</b>
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
<b>5015100</b>	<b>Total</b>				<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	43,415	598	11,672	3,251	5,981	19,485	2,429	0	-
<b>5020000</b>	<b>Total</b>				<b>43,415</b>	<b>598</b>	<b>11,672</b>	<b>3,251</b>	<b>5,981</b>	<b>19,485</b>	<b>2,429</b>	<b>0</b>	<b>-</b>
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	4,045	56	1,087	303	557	1,815	226	0	-
<b>5022000</b>	<b>Total</b>				<b>4,045</b>	<b>56</b>	<b>1,087</b>	<b>303</b>	<b>557</b>	<b>1,815</b>	<b>226</b>	<b>0</b>	<b>-</b>
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	SG	415	6	112	31	57	186	23	0	-
<b>5023000</b>	<b>Total</b>				<b>415</b>	<b>6</b>	<b>112</b>	<b>31</b>	<b>57</b>	<b>186</b>	<b>23</b>	<b>0</b>	<b>-</b>
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	SG	11,270	155	3,030	844	1,553	5,058	630	0	-
<b>5024000</b>	<b>Total</b>				<b>11,270</b>	<b>155</b>	<b>3,030</b>	<b>844</b>	<b>1,553</b>	<b>5,058</b>	<b>630</b>	<b>0</b>	<b>-</b>
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	SG	19,184	264	5,157	1,437	2,643	8,610	1,073	0	-
<b>5029000</b>	<b>Total</b>				<b>19,184</b>	<b>264</b>	<b>5,157</b>	<b>1,437</b>	<b>2,643</b>	<b>8,610</b>	<b>1,073</b>	<b>0</b>	<b>-</b>
5030000	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	11,211	142	2,953	765	1,666	5,011	674	0	-
<b>5030000</b>	<b>Total</b>				<b>11,211</b>	<b>142</b>	<b>2,953</b>	<b>765</b>	<b>1,666</b>	<b>5,011</b>	<b>674</b>	<b>0</b>	<b>-</b>
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	691	10	186	52	95	310	39	0	-
<b>5050000</b>	<b>Total</b>				<b>691</b>	<b>10</b>	<b>186</b>	<b>52</b>	<b>95</b>	<b>310</b>	<b>39</b>	<b>0</b>	<b>-</b>
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	27	0	7	2	4	12	1	0	-
<b>5051000</b>	<b>Total</b>				<b>27</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>4</b>	<b>12</b>	<b>1</b>	<b>0</b>	<b>-</b>



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	52,224	719	14,040	3,911	7,194	23,438	2,922	0	-
<b>5060000 Total</b>					<b>52,224</b>	<b>719</b>	<b>14,040</b>	<b>3,911</b>	<b>7,194</b>	<b>23,438</b>	<b>2,922</b>	<b>0</b>	<b>-</b>
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	SG	943	13	254	71	130	423	53	0	-
<b>5061000 Total</b>					<b>943</b>	<b>13</b>	<b>254</b>	<b>71</b>	<b>130</b>	<b>423</b>	<b>53</b>	<b>0</b>	<b>-</b>
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	1,528	21	411	114	210	686	85	0	-
<b>5061100 Total</b>					<b>1,528</b>	<b>21</b>	<b>411</b>	<b>114</b>	<b>210</b>	<b>686</b>	<b>85</b>	<b>0</b>	<b>-</b>
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	SG	19	0	5	1	3	9	1	0	-
<b>5061200 Total</b>					<b>19</b>	<b>0</b>	<b>5</b>	<b>1</b>	<b>3</b>	<b>9</b>	<b>1</b>	<b>0</b>	<b>-</b>
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	557	8	150	42	77	250	31	0	-
<b>5061300 Total</b>					<b>557</b>	<b>8</b>	<b>150</b>	<b>42</b>	<b>77</b>	<b>250</b>	<b>31</b>	<b>0</b>	<b>-</b>
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	1,572	22	423	118	217	706	88	0	-
<b>5061400 Total</b>					<b>1,572</b>	<b>22</b>	<b>423</b>	<b>118</b>	<b>217</b>	<b>706</b>	<b>88</b>	<b>0</b>	<b>-</b>
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	130	2	35	10	18	58	7	0	-
<b>5061500 Total</b>					<b>130</b>	<b>2</b>	<b>35</b>	<b>10</b>	<b>18</b>	<b>58</b>	<b>7</b>	<b>0</b>	<b>-</b>
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	SG	1	0	0	0	0	1	0	0	-
<b>5061600 Total</b>					<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-</b>
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	3,775	52	1,015	283	520	1,694	211	0	-
<b>5062000 Total</b>					<b>3,775</b>	<b>52</b>	<b>1,015</b>	<b>283</b>	<b>520</b>	<b>1,694</b>	<b>211</b>	<b>0</b>	<b>-</b>
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	(41,436)	(571)	(11,140)	(3,103)	(5,708)	(18,596)	(2,318)	(0)	-
<b>5063000 Total</b>					<b>(41,436)</b>	<b>(571)</b>	<b>(11,140)</b>	<b>(3,103)</b>	<b>(5,708)</b>	<b>(18,596)</b>	<b>(2,318)</b>	<b>(0)</b>	<b>-</b>
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	26	0	7	2	4	11	1	0	-
<b>5064000 Total</b>					<b>26</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>4</b>	<b>11</b>	<b>1</b>	<b>0</b>	<b>-</b>
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	682	9	183	51	94	306	38	0	-
<b>5065000 Total</b>					<b>682</b>	<b>9</b>	<b>183</b>	<b>51</b>	<b>94</b>	<b>306</b>	<b>38</b>	<b>0</b>	<b>-</b>
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	1,123	15	302	84	155	504	63	0	-
<b>5066000 Total</b>					<b>1,123</b>	<b>15</b>	<b>302</b>	<b>84</b>	<b>155</b>	<b>504</b>	<b>63</b>	<b>0</b>	<b>-</b>
5067000	MISC STM EXP TRNG	STEX	Steam O&M Expense	SG	3,577	49	962	268	493	1,605	200	0	-
<b>5067000 Total</b>					<b>3,577</b>	<b>49</b>	<b>962</b>	<b>268</b>	<b>493</b>	<b>1,605</b>	<b>200</b>	<b>0</b>	<b>-</b>
5069000	MISC STM EXP WTSFY	STEX	Steam O&M Expense	SG	6,879	95	1,849	515	948	3,087	385	0	-
<b>5069000 Total</b>					<b>6,879</b>	<b>95</b>	<b>1,849</b>	<b>515</b>	<b>948</b>	<b>3,087</b>	<b>385</b>	<b>0</b>	<b>-</b>
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	4,042	56	1,087	303	557	1,814	226	0	-
<b>5069900 Total</b>					<b>4,042</b>	<b>56</b>	<b>1,087</b>	<b>303</b>	<b>557</b>	<b>1,814</b>	<b>226</b>	<b>0</b>	<b>-</b>
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	(215)	(3)	(58)	(16)	(30)	(97)	(12)	(0)	-
<b>5070000 Total</b>					<b>(215)</b>	<b>(3)</b>	<b>(58)</b>	<b>(16)</b>	<b>(30)</b>	<b>(97)</b>	<b>(12)</b>	<b>(0)</b>	<b>-</b>
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	1,453	20	391	109	200	652	81	0	-
<b>5100000 Total</b>					<b>1,453</b>	<b>20</b>	<b>391</b>	<b>109</b>	<b>200</b>	<b>652</b>	<b>81</b>	<b>0</b>	<b>-</b>
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	SG	3,547	49	954	266	489	1,592	198	0	-
<b>5101000 Total</b>					<b>3,547</b>	<b>49</b>	<b>954</b>	<b>266</b>	<b>489</b>	<b>1,592</b>	<b>198</b>	<b>0</b>	<b>-</b>
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	1,999	28	537	150	275	897	112	0	-
<b>5110000 Total</b>					<b>1,999</b>	<b>28</b>	<b>537</b>	<b>150</b>	<b>275</b>	<b>897</b>	<b>112</b>	<b>0</b>	<b>-</b>
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	5,960	82	1,602	446	821	2,675	333	0	-
<b>5111000 Total</b>					<b>5,960</b>	<b>82</b>	<b>1,602</b>	<b>446</b>	<b>821</b>	<b>2,675</b>	<b>333</b>	<b>0</b>	<b>-</b>
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	877	12	236	66	121	394	49	0	-
<b>5111100 Total</b>					<b>877</b>	<b>12</b>	<b>236</b>	<b>66</b>	<b>121</b>	<b>394</b>	<b>49</b>	<b>0</b>	<b>-</b>
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	926	13	249	69	128	415	52	0	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>511200 Total</b>					<b>926</b>	<b>13</b>	<b>249</b>	<b>69</b>	<b>128</b>	<b>415</b>	<b>52</b>	<b>0</b>	<b>-</b>
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	8,035	111	2,160	602	1,107	3,606	449	0	-
<b>5112000 Total</b>					<b>8,035</b>	<b>111</b>	<b>2,160</b>	<b>602</b>	<b>1,107</b>	<b>3,606</b>	<b>449</b>	<b>0</b>	<b>-</b>
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	20	0	5	1	3	9	1	0	-
<b>5114000 Total</b>					<b>20</b>	<b>0</b>	<b>5</b>	<b>1</b>	<b>3</b>	<b>9</b>	<b>1</b>	<b>0</b>	<b>-</b>
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	129	2	35	10	18	58	7	0	-
<b>5116000 Total</b>					<b>129</b>	<b>2</b>	<b>35</b>	<b>10</b>	<b>18</b>	<b>58</b>	<b>7</b>	<b>0</b>	<b>-</b>
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	1,480	20	398	111	204	664	83	0	-
<b>5117000 Total</b>					<b>1,480</b>	<b>20</b>	<b>398</b>	<b>111</b>	<b>204</b>	<b>664</b>	<b>83</b>	<b>0</b>	<b>-</b>
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	753	10	202	56	104	338	42	0	-
<b>5118000 Total</b>					<b>753</b>	<b>10</b>	<b>202</b>	<b>56</b>	<b>104</b>	<b>338</b>	<b>42</b>	<b>0</b>	<b>-</b>
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	1,538	21	413	115	212	690	86	0	-
<b>5119000 Total</b>					<b>1,538</b>	<b>21</b>	<b>413</b>	<b>115</b>	<b>212</b>	<b>690</b>	<b>86</b>	<b>0</b>	<b>-</b>
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	937	13	252	70	129	421	52	0	-
<b>5119900 Total</b>					<b>937</b>	<b>13</b>	<b>252</b>	<b>70</b>	<b>129</b>	<b>421</b>	<b>52</b>	<b>0</b>	<b>-</b>
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	9,849	136	2,648	738	1,357	4,420	551	0	-
<b>5120000 Total</b>					<b>9,849</b>	<b>136</b>	<b>2,648</b>	<b>738</b>	<b>1,357</b>	<b>4,420</b>	<b>551</b>	<b>0</b>	<b>-</b>
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	6,452	89	1,734	483	889	2,895	361	0	-
<b>5121000 Total</b>					<b>6,452</b>	<b>89</b>	<b>1,734</b>	<b>483</b>	<b>889</b>	<b>2,895</b>	<b>361</b>	<b>0</b>	<b>-</b>
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	147	2	39	11	20	66	8	0	-
<b>5121100 Total</b>					<b>147</b>	<b>2</b>	<b>39</b>	<b>11</b>	<b>20</b>	<b>66</b>	<b>8</b>	<b>0</b>	<b>-</b>
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	3,992	55	1,073	299	550	1,792	223	0	-
<b>5121200 Total</b>					<b>3,992</b>	<b>55</b>	<b>1,073</b>	<b>299</b>	<b>550</b>	<b>1,792</b>	<b>223</b>	<b>0</b>	<b>-</b>
5121400	MNT BOIL-DEMINERLZ	STEX	Steam O&M Expense	SG	350	5	94	26	48	157	20	0	-
<b>5121400 Total</b>					<b>350</b>	<b>5</b>	<b>94</b>	<b>26</b>	<b>48</b>	<b>157</b>	<b>20</b>	<b>0</b>	<b>-</b>
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	372	5	100	28	51	167	21	0	-
<b>5121500 Total</b>					<b>372</b>	<b>5</b>	<b>100</b>	<b>28</b>	<b>51</b>	<b>167</b>	<b>21</b>	<b>0</b>	<b>-</b>
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	3,668	51	986	275	505	1,646	205	0	-
<b>5121600 Total</b>					<b>3,668</b>	<b>51</b>	<b>986</b>	<b>275</b>	<b>505</b>	<b>1,646</b>	<b>205</b>	<b>0</b>	<b>-</b>
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	SG	781	11	210	58	108	350	44	0	-
<b>5121700 Total</b>					<b>781</b>	<b>11</b>	<b>210</b>	<b>58</b>	<b>108</b>	<b>350</b>	<b>44</b>	<b>0</b>	<b>-</b>
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	SG	5,200	72	1,398	389	716	2,334	291	0	-
<b>5121800 Total</b>					<b>5,200</b>	<b>72</b>	<b>1,398</b>	<b>389</b>	<b>716</b>	<b>2,334</b>	<b>291</b>	<b>0</b>	<b>-</b>
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	SG	44	1	12	3	6	20	2	0	-
<b>5121900 Total</b>					<b>44</b>	<b>1</b>	<b>12</b>	<b>3</b>	<b>6</b>	<b>20</b>	<b>2</b>	<b>0</b>	<b>-</b>
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	SG	836	12	225	63	115	375	47	0	-
<b>5122000 Total</b>					<b>836</b>	<b>12</b>	<b>225</b>	<b>63</b>	<b>115</b>	<b>375</b>	<b>47</b>	<b>0</b>	<b>-</b>
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	3,671	51	987	275	506	1,647	205	0	-
<b>5122100 Total</b>					<b>3,671</b>	<b>51</b>	<b>987</b>	<b>275</b>	<b>506</b>	<b>1,647</b>	<b>205</b>	<b>0</b>	<b>-</b>
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	SG	8,400	116	2,258	629	1,157	3,770	470	0	-
<b>5122200 Total</b>					<b>8,400</b>	<b>116</b>	<b>2,258</b>	<b>629</b>	<b>1,157</b>	<b>3,770</b>	<b>470</b>	<b>0</b>	<b>-</b>
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	SG	3,150	43	847	236	434	1,414	176	0	-
<b>5122300 Total</b>					<b>3,150</b>	<b>43</b>	<b>847</b>	<b>236</b>	<b>434</b>	<b>1,414</b>	<b>176</b>	<b>0</b>	<b>-</b>
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	SG	414	6	111	31	57	186	23	0	-
<b>5122400 Total</b>					<b>414</b>	<b>6</b>	<b>111</b>	<b>31</b>	<b>57</b>	<b>186</b>	<b>23</b>	<b>0</b>	<b>-</b>



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	SG	140	2	38	11	19	63	8	0	-
<b>5122500 Total</b>					<b>140</b>	<b>2</b>	<b>38</b>	<b>11</b>	<b>19</b>	<b>63</b>	<b>8</b>	<b>0</b>	<b>-</b>
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	SG	419	6	113	31	58	188	23	0	-
<b>5122600 Total</b>					<b>419</b>	<b>6</b>	<b>113</b>	<b>31</b>	<b>58</b>	<b>188</b>	<b>23</b>	<b>0</b>	<b>-</b>
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	SG	1,980	27	532	148	273	889	111	0	-
<b>5122800 Total</b>					<b>1,980</b>	<b>27</b>	<b>532</b>	<b>148</b>	<b>273</b>	<b>889</b>	<b>111</b>	<b>0</b>	<b>-</b>
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	SG	5,983	82	1,608	448	824	2,685	335	0	-
<b>5122900 Total</b>					<b>5,983</b>	<b>82</b>	<b>1,608</b>	<b>448</b>	<b>824</b>	<b>2,685</b>	<b>335</b>	<b>0</b>	<b>-</b>
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	SG	2,750	38	739	206	379	1,234	154	0	-
<b>5123000 Total</b>					<b>2,750</b>	<b>38</b>	<b>739</b>	<b>206</b>	<b>379</b>	<b>1,234</b>	<b>154</b>	<b>0</b>	<b>-</b>
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	SG	311	4	84	23	43	139	17	0	-
<b>5123100 Total</b>					<b>311</b>	<b>4</b>	<b>84</b>	<b>23</b>	<b>43</b>	<b>139</b>	<b>17</b>	<b>0</b>	<b>-</b>
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	SG	318	4	86	24	44	143	18	0	-
<b>5123200 Total</b>					<b>318</b>	<b>4</b>	<b>86</b>	<b>24</b>	<b>44</b>	<b>143</b>	<b>18</b>	<b>0</b>	<b>-</b>
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	140	2	38	10	19	63	8	0	-
<b>5123300 Total</b>					<b>140</b>	<b>2</b>	<b>38</b>	<b>10</b>	<b>19</b>	<b>63</b>	<b>8</b>	<b>0</b>	<b>-</b>
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	SG	3,031	42	815	227	418	1,360	170	0	-
<b>5123400 Total</b>					<b>3,031</b>	<b>42</b>	<b>815</b>	<b>227</b>	<b>418</b>	<b>1,360</b>	<b>170</b>	<b>0</b>	<b>-</b>
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	SG	1,045	14	281	78	144	469	58	0	-
<b>5124000 Total</b>					<b>1,045</b>	<b>14</b>	<b>281</b>	<b>78</b>	<b>144</b>	<b>469</b>	<b>58</b>	<b>0</b>	<b>-</b>
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	SG	3,317	46	892	248	457	1,489	186	0	-
<b>5125000 Total</b>					<b>3,317</b>	<b>46</b>	<b>892</b>	<b>248</b>	<b>457</b>	<b>1,489</b>	<b>186</b>	<b>0</b>	<b>-</b>
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	SG	2,106	29	566	158	290	945	118	0	-
<b>5126000 Total</b>					<b>2,106</b>	<b>29</b>	<b>566</b>	<b>158</b>	<b>290</b>	<b>945</b>	<b>118</b>	<b>0</b>	<b>-</b>
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	SG	304	4	82	23	42	137	17	0	-
<b>5127000 Total</b>					<b>304</b>	<b>4</b>	<b>82</b>	<b>23</b>	<b>42</b>	<b>137</b>	<b>17</b>	<b>0</b>	<b>-</b>
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	SG	9,772	135	2,627	732	1,346	4,386	547	0	-
<b>5128000 Total</b>					<b>9,772</b>	<b>135</b>	<b>2,627</b>	<b>732</b>	<b>1,346</b>	<b>4,386</b>	<b>547</b>	<b>0</b>	<b>-</b>
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	1,947	27	523	146	268	874	109	0	-
<b>5129000 Total</b>					<b>1,947</b>	<b>27</b>	<b>523</b>	<b>146</b>	<b>268</b>	<b>874</b>	<b>109</b>	<b>0</b>	<b>-</b>
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	SG	5,415	75	1,456	406	746	2,430	303	0	-
<b>5129900 Total</b>					<b>5,415</b>	<b>75</b>	<b>1,456</b>	<b>406</b>	<b>746</b>	<b>2,430</b>	<b>303</b>	<b>0</b>	<b>-</b>
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	SG	3,464	48	931	259	477	1,555	194	0	-
<b>5130000 Total</b>					<b>3,464</b>	<b>48</b>	<b>931</b>	<b>259</b>	<b>477</b>	<b>1,555</b>	<b>194</b>	<b>0</b>	<b>-</b>
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	17,661	243	4,748	1,323	2,433	7,927	988	0	-
<b>5131000 Total</b>					<b>17,661</b>	<b>243</b>	<b>4,748</b>	<b>1,323</b>	<b>2,433</b>	<b>7,927</b>	<b>988</b>	<b>0</b>	<b>-</b>
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	998	14	268	75	137	448	56	0	-
<b>5131100 Total</b>					<b>998</b>	<b>14</b>	<b>268</b>	<b>75</b>	<b>137</b>	<b>448</b>	<b>56</b>	<b>0</b>	<b>-</b>
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	SG	8	0	2	1	1	4	0	0	-
<b>5131300 Total</b>					<b>8</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>-</b>
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	6,477	89	1,741	485	892	2,907	362	0	-
<b>5131400 Total</b>					<b>6,477</b>	<b>89</b>	<b>1,741</b>	<b>485</b>	<b>892</b>	<b>2,907</b>	<b>362</b>	<b>0</b>	<b>-</b>
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	SG	2,329	32	626	174	321	1,045	130	0	-
<b>5132000 Total</b>					<b>2,329</b>	<b>32</b>	<b>626</b>	<b>174</b>	<b>321</b>	<b>1,045</b>	<b>130</b>	<b>0</b>	<b>-</b>
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	SG	113	2	30	8	16	51	6	0	-





**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5133000 Total</b>					<b>113</b>	<b>2</b>	<b>30</b>	<b>8</b>	<b>16</b>	<b>51</b>	<b>6</b>	<b>0</b>	<b>-</b>
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	SG	212	3	57	16	29	95	12	0	-
<b>5134000 Total</b>					<b>212</b>	<b>3</b>	<b>57</b>	<b>16</b>	<b>29</b>	<b>95</b>	<b>12</b>	<b>0</b>	<b>-</b>
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	1,302	18	350	97	179	584	73	0	-
<b>5135000 Total</b>					<b>1,302</b>	<b>18</b>	<b>350</b>	<b>97</b>	<b>179</b>	<b>584</b>	<b>73</b>	<b>0</b>	<b>-</b>
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	1,468	20	395	110	202	659	82	0	-
<b>5137000 Total</b>					<b>1,468</b>	<b>20</b>	<b>395</b>	<b>110</b>	<b>202</b>	<b>659</b>	<b>82</b>	<b>0</b>	<b>-</b>
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	SG	2,296	32	617	172	316	1,031	128	0	-
<b>5138000 Total</b>					<b>2,296</b>	<b>32</b>	<b>617</b>	<b>172</b>	<b>316</b>	<b>1,031</b>	<b>128</b>	<b>0</b>	<b>-</b>
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	324	4	87	24	45	145	18	0	-
<b>5139000 Total</b>					<b>324</b>	<b>4</b>	<b>87</b>	<b>24</b>	<b>45</b>	<b>145</b>	<b>18</b>	<b>0</b>	<b>-</b>
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	81	1	22	6	11	36	5	0	-
<b>5139900 Total</b>					<b>81</b>	<b>1</b>	<b>22</b>	<b>6</b>	<b>11</b>	<b>36</b>	<b>5</b>	<b>0</b>	<b>-</b>
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	2,611	36	702	196	360	1,172	146	0	-
<b>5140000 Total</b>					<b>2,611</b>	<b>36</b>	<b>702</b>	<b>196</b>	<b>360</b>	<b>1,172</b>	<b>146</b>	<b>0</b>	<b>-</b>
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	1,000	14	269	75	138	449	56	0	-
<b>5141000 Total</b>					<b>1,000</b>	<b>14</b>	<b>269</b>	<b>75</b>	<b>138</b>	<b>449</b>	<b>56</b>	<b>0</b>	<b>-</b>
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	SG	591	8	159	44	81	265	33	0	-
<b>5142000 Total</b>					<b>591</b>	<b>8</b>	<b>159</b>	<b>44</b>	<b>81</b>	<b>265</b>	<b>33</b>	<b>0</b>	<b>-</b>
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	SG	375	5	101	28	52	168	21	0	-
<b>5144000 Total</b>					<b>375</b>	<b>5</b>	<b>101</b>	<b>28</b>	<b>52</b>	<b>168</b>	<b>21</b>	<b>0</b>	<b>-</b>
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	SG	1,311	18	352	98	181	588	73	0	-
<b>5145000 Total</b>					<b>1,311</b>	<b>18</b>	<b>352</b>	<b>98</b>	<b>181</b>	<b>588</b>	<b>73</b>	<b>0</b>	<b>-</b>
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	SG	237	3	64	18	33	106	13	0	-
<b>5146000 Total</b>					<b>237</b>	<b>3</b>	<b>64</b>	<b>18</b>	<b>33</b>	<b>106</b>	<b>13</b>	<b>0</b>	<b>-</b>
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	1,370	19	368	103	189	615	77	0	-
<b>5147000 Total</b>					<b>1,370</b>	<b>19</b>	<b>368</b>	<b>103</b>	<b>189</b>	<b>615</b>	<b>77</b>	<b>0</b>	<b>-</b>
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	2,720	37	731	204	375	1,221	152	0	-
<b>5148000 Total</b>					<b>2,720</b>	<b>37</b>	<b>731</b>	<b>204</b>	<b>375</b>	<b>1,221</b>	<b>152</b>	<b>0</b>	<b>-</b>
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	SG	901	12	242	67	124	404	50	0	-
<b>5149000 Total</b>					<b>901</b>	<b>12</b>	<b>242</b>	<b>67</b>	<b>124</b>	<b>404</b>	<b>50</b>	<b>0</b>	<b>-</b>
5149500	MAINT STM PLT-ENV AM	STEX	Steam O&M Expense	SG	3,276	45	881	245	451	1,470	183	0	-
<b>5149500 Total</b>					<b>3,276</b>	<b>45</b>	<b>881</b>	<b>245</b>	<b>451</b>	<b>1,470</b>	<b>183</b>	<b>0</b>	<b>-</b>
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	9,055	125	2,434	678	1,247	4,064	507	0	-
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	3,423	47	920	256	472	1,536	191	0	-
<b>5350000 Total</b>					<b>12,478</b>	<b>172</b>	<b>3,355</b>	<b>934</b>	<b>1,719</b>	<b>5,600</b>	<b>698</b>	<b>0</b>	<b>-</b>
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	465	6	125	35	64	209	26	0	-
<b>5360000 Total</b>					<b>465</b>	<b>6</b>	<b>125</b>	<b>35</b>	<b>64</b>	<b>209</b>	<b>26</b>	<b>0</b>	<b>-</b>
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	2,630	36	707	197	362	1,180	147	0	-
<b>5370000 Total</b>					<b>2,630</b>	<b>36</b>	<b>707</b>	<b>197</b>	<b>362</b>	<b>1,180</b>	<b>147</b>	<b>0</b>	<b>-</b>
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	630	9	169	47	87	283	35	0	-
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	156	2	42	12	22	70	9	0	-
<b>5371000 Total</b>					<b>787</b>	<b>11</b>	<b>212</b>	<b>59</b>	<b>108</b>	<b>353</b>	<b>44</b>	<b>0</b>	<b>-</b>
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	98	1	26	7	13	44	5	0	-
<b>5372000 Total</b>					<b>98</b>	<b>1</b>	<b>26</b>	<b>7</b>	<b>13</b>	<b>44</b>	<b>5</b>	<b>0</b>	<b>-</b>



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	218	3	59	16	30	98	12	0	-
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	27	0	7	2	4	12	2	0	-
<b>5374000 Total</b>					<b>245</b>	<b>3</b>	<b>66</b>	<b>18</b>	<b>34</b>	<b>110</b>	<b>14</b>	<b>0</b>	<b>-</b>
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	539	7	145	40	74	242	30	0	-
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	158	2	42	12	22	71	9	0	-
<b>5379000 Total</b>					<b>697</b>	<b>10</b>	<b>187</b>	<b>52</b>	<b>96</b>	<b>313</b>	<b>39</b>	<b>0</b>	<b>-</b>
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	14,847	204	3,991	1,112	2,045	6,663	831	0	-
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	7,957	110	2,139	596	1,096	3,571	445	0	-
<b>5390000 Total</b>					<b>22,804</b>	<b>314</b>	<b>6,131</b>	<b>1,708</b>	<b>3,142</b>	<b>10,234</b>	<b>1,276</b>	<b>0</b>	<b>-</b>
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	1,757	24	472	132	242	789	98	0	-
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	(133)	(2)	(36)	(10)	(18)	(60)	(7)	(0)	-
<b>5400000 Total</b>					<b>1,624</b>	<b>22</b>	<b>437</b>	<b>122</b>	<b>224</b>	<b>729</b>	<b>91</b>	<b>0</b>	<b>-</b>
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	2	0	0	0	0	1	0	0	-
<b>5410000 Total</b>					<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-</b>
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	733	10	197	55	101	329	41	0	-
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	22	0	6	2	3	10	1	0	-
<b>5420000 Total</b>					<b>755</b>	<b>10</b>	<b>203</b>	<b>57</b>	<b>104</b>	<b>339</b>	<b>42</b>	<b>0</b>	<b>-</b>
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	931	13	250	70	128	418	52	0	-
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	505	7	136	38	70	227	28	0	-
<b>5430000 Total</b>					<b>1,436</b>	<b>20</b>	<b>386</b>	<b>108</b>	<b>198</b>	<b>645</b>	<b>80</b>	<b>0</b>	<b>-</b>
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	132	2	36	10	18	59	7	0	-
<b>5440000 Total</b>					<b>132</b>	<b>2</b>	<b>36</b>	<b>10</b>	<b>18</b>	<b>59</b>	<b>7</b>	<b>0</b>	<b>-</b>
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	627	9	169	47	86	281	35	0	-
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	149	2	40	11	21	67	8	0	-
<b>5441000 Total</b>					<b>776</b>	<b>11</b>	<b>209</b>	<b>58</b>	<b>107</b>	<b>348</b>	<b>43</b>	<b>0</b>	<b>-</b>
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	827	11	222	62	114	371	46	0	-
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	61	1	17	5	8	28	3	0	-
<b>5442000 Total</b>					<b>888</b>	<b>12</b>	<b>239</b>	<b>67</b>	<b>122</b>	<b>399</b>	<b>50</b>	<b>0</b>	<b>-</b>
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	15	0	4	1	2	7	1	0	-
<b>5450000 Total</b>					<b>15</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>-</b>
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	977	13	263	73	135	438	55	0	-
<b>5451000 Total</b>					<b>977</b>	<b>13</b>	<b>263</b>	<b>73</b>	<b>135</b>	<b>438</b>	<b>55</b>	<b>0</b>	<b>-</b>
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	-
<b>5454000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	498	7	134	37	69	224	28	0	-
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	436	6	117	33	60	196	24	0	-
<b>5455000 Total</b>					<b>934</b>	<b>13</b>	<b>251</b>	<b>70</b>	<b>129</b>	<b>419</b>	<b>52</b>	<b>0</b>	<b>-</b>
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG	(7,385)	(102)	(1,985)	(553)	(1,017)	(3,314)	(413)	(0)	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	1,548	21	416	116	213	695	87	0	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	484	7	130	36	67	217	27	0	-
<b>5459000 Total</b>					<b>(5,353)</b>	<b>(74)</b>	<b>(1,439)</b>	<b>(401)</b>	<b>(737)</b>	<b>(2,403)</b>	<b>(299)</b>	<b>(0)</b>	<b>-</b>
5459500	MAINT OF HYDRO PLT-E	HYEX	Hydro O&M Expense	SG-P	269	4	72	20	37	121	15	0	-
<b>5459500 Total</b>					<b>269</b>	<b>4</b>	<b>72</b>	<b>20</b>	<b>37</b>	<b>121</b>	<b>15</b>	<b>0</b>	<b>-</b>
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	SG	505	7	136	38	70	227	28	0	-
<b>5460000 Total</b>					<b>505</b>	<b>7</b>	<b>136</b>	<b>38</b>	<b>70</b>	<b>227</b>	<b>28</b>	<b>0</b>	<b>-</b>



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	SE	621,728	7,902	163,758	42,403	92,377	277,892	37,396	0	-
<b>5471000 Total</b>					<b>621,728</b>	<b>7,902</b>	<b>163,758</b>	<b>42,403</b>	<b>92,377</b>	<b>277,892</b>	<b>37,396</b>	<b>0</b>	<b>-</b>
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	23,622	325	6,351	1,769	3,254	10,602	1,321	0	-
<b>5480000 Total</b>					<b>23,622</b>	<b>325</b>	<b>6,351</b>	<b>1,769</b>	<b>3,254</b>	<b>10,602</b>	<b>1,321</b>	<b>0</b>	<b>-</b>
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	33	-	33	-	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	10,702	147	2,877	801	1,474	4,803	599	0	-
<b>5490000 Total</b>					<b>10,735</b>	<b>147</b>	<b>2,910</b>	<b>801</b>	<b>1,474</b>	<b>4,803</b>	<b>599</b>	<b>0</b>	<b>-</b>
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	374	-	374	-	-	-	-	-	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	10,680	147	2,871	800	1,471	4,793	597	0	-
<b>5500000 Total</b>					<b>11,054</b>	<b>147</b>	<b>3,246</b>	<b>800</b>	<b>1,471</b>	<b>4,793</b>	<b>597</b>	<b>0</b>	<b>-</b>
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	SG	2,509	35	675	188	346	1,126	140	0	-
<b>5520000 Total</b>					<b>2,509</b>	<b>35</b>	<b>675</b>	<b>188</b>	<b>346</b>	<b>1,126</b>	<b>140</b>	<b>0</b>	<b>-</b>
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	21,828	301	5,868	1,634	3,007	9,796	1,221	0	-
<b>5530000 Total</b>					<b>21,828</b>	<b>301</b>	<b>5,868</b>	<b>1,634</b>	<b>3,007</b>	<b>9,796</b>	<b>1,221</b>	<b>0</b>	<b>-</b>
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	2,018	28	543	151	278	906	113	0	-
<b>5540000 Total</b>					<b>2,018</b>	<b>28</b>	<b>543</b>	<b>151</b>	<b>278</b>	<b>906</b>	<b>113</b>	<b>0</b>	<b>-</b>
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	SG	19	0	5	1	3	9	1	0	-
<b>5546000 Total</b>					<b>19</b>	<b>0</b>	<b>5</b>	<b>1</b>	<b>3</b>	<b>9</b>	<b>1</b>	<b>0</b>	<b>-</b>
5549500	MAINT OF OTH PWR PLT	OPEX	Other Production O&M Expense	SG	2,065	28	555	155	284	927	116	0	-
<b>5549500 Total</b>					<b>2,065</b>	<b>28</b>	<b>555</b>	<b>155</b>	<b>284</b>	<b>927</b>	<b>116</b>	<b>0</b>	<b>-</b>
5550000	PURCHASED POWER	PSEX	Power Supply Expense	SG	407	6	109	30	56	183	23	0	-
<b>5550000 Total</b>					<b>407</b>	<b>6</b>	<b>109</b>	<b>30</b>	<b>56</b>	<b>183</b>	<b>23</b>	<b>0</b>	<b>-</b>
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	7,414	-	-	-	-	-	-	-	7,414
<b>5552400 Total</b>					<b>7,414</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,414</b>
5552500	OTH/INT/REC/DEL	NPCX	Net Power Cost Expense	SE	20,074	255	5,287	1,369	2,983	8,972	1,207	0	-
<b>5552500 Total</b>					<b>20,074</b>	<b>255</b>	<b>5,287</b>	<b>1,369</b>	<b>2,983</b>	<b>8,972</b>	<b>1,207</b>	<b>0</b>	<b>-</b>
5552700	PURCH POWER-UT SITUS	NPCX	Net Power Cost Expense	UT	13,361	-	-	-	-	13,361	-	-	-
<b>5552700 Total</b>					<b>13,361</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,361</b>	<b>-</b>	<b>-</b>	<b>-</b>
5552800	PURCH POWER-OR SITUS	NPCX	Net Power Cost Expense	OR	80	-	80	-	-	-	-	-	-
<b>5552800 Total</b>					<b>80</b>	<b>-</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5552900	PURCH POWER-CA SITUS	NPCX	Net Power Cost Expense	CA	3	3	-	-	-	-	-	-	-
<b>5552900 Total</b>					<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5557000	NPC Deferral Mchsm	NPCX	Net Power Cost Expense	OTHER	(527,210)	-	-	-	-	-	-	-	(527,210)
<b>5557000 Total</b>					<b>(527,210)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(527,210)</b>
5559000	Short-Term Firm Whls	NPCX	Net Power Cost Expense	SG	915,677	12,608	246,172	68,568	126,145	410,959	51,225	0	-
<b>5559000 Total</b>					<b>915,677</b>	<b>12,608</b>	<b>246,172</b>	<b>68,568</b>	<b>126,145</b>	<b>410,959</b>	<b>51,225</b>	<b>0</b>	<b>-</b>
5556200	TRADING NETTED-LOSS	NPCX	Net Power Cost Expense	SG	0	0	0	0	0	0	0	0	-
<b>5556200 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
5556300	FIRM ENERGY PURCH	NPCX	Net Power Cost Expense	SG	454,954	6,264	122,311	34,068	62,675	204,185	25,451	0	-
<b>5556300 Total</b>					<b>454,954</b>	<b>6,264</b>	<b>122,311</b>	<b>34,068</b>	<b>62,675</b>	<b>204,185</b>	<b>25,451</b>	<b>0</b>	<b>-</b>
5556400	FIRM DEMAND PURCH	NPCX	Net Power Cost Expense	SG	36,952	509	9,934	2,767	5,091	16,584	2,067	0	-
<b>5556400 Total</b>					<b>36,952</b>	<b>509</b>	<b>9,934</b>	<b>2,767</b>	<b>5,091</b>	<b>16,584</b>	<b>2,067</b>	<b>0</b>	<b>-</b>
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	(12,467)	(172)	(3,352)	(934)	(1,717)	(5,595)	(697)	(0)	-
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	5,835	80	1,569	437	804	2,619	326	0	-
<b>5556700 Total</b>					<b>(6,632)</b>	<b>(91)</b>	<b>(1,783)</b>	<b>(497)</b>	<b>(914)</b>	<b>(2,976)</b>	<b>(371)</b>	<b>(0)</b>	<b>-</b>



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5556710	EIM - FIRM PURCHASES	NPCX	Net Power Cost Expense	SG	(193,578)	(2,665)	(52,042)	(14,496)	(26,668)	(86,878)	(10,829)	(0)	-
<b>5556710 Total</b>					<b>(193,578)</b>	<b>(2,665)</b>	<b>(52,042)</b>	<b>(14,496)</b>	<b>(26,668)</b>	<b>(86,878)</b>	<b>(10,829)</b>	<b>(0)</b>	-
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	2,506	35	674	188	345	1,125	140	0	-
<b>5560000 Total</b>					<b>2,506</b>	<b>35</b>	<b>674</b>	<b>188</b>	<b>345</b>	<b>1,125</b>	<b>140</b>	<b>0</b>	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SE	6	0	2	0	1	3	0	0	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	33,441	460	8,990	2,504	4,607	15,008	1,871	0	-
<b>5570000 Total</b>					<b>33,441</b>	<b>461</b>	<b>8,992</b>	<b>2,505</b>	<b>4,608</b>	<b>15,011</b>	<b>1,871</b>	<b>0</b>	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	3,589	-	-	-	-	-	-	3,589	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	7,786	-	7,786	-	-	-	-	-	-
<b>5579000 Total</b>					<b>11,376</b>	<b>-</b>	<b>7,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,589</b>	<b>-</b>
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	UT	35	-	-	-	-	35	-	-	-
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	WYU	62	-	-	-	62	-	-	-	-
<b>5579100 Total</b>					<b>97</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62</b>	<b>35</b>	<b>-</b>	<b>-</b>	<b>-</b>
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	10,930	150	2,938	818	1,506	4,905	611	0	-
<b>5600000 Total</b>					<b>10,930</b>	<b>150</b>	<b>2,938</b>	<b>818</b>	<b>1,506</b>	<b>4,905</b>	<b>611</b>	<b>0</b>	-
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	7,568	104	2,035	567	1,043	3,396	423	0	-
<b>5612000 Total</b>					<b>7,568</b>	<b>104</b>	<b>2,035</b>	<b>567</b>	<b>1,043</b>	<b>3,396</b>	<b>423</b>	<b>0</b>	-
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	257	4	69	19	35	115	14	0	-
<b>5614000 Total</b>					<b>257</b>	<b>4</b>	<b>69</b>	<b>19</b>	<b>35</b>	<b>115</b>	<b>14</b>	<b>0</b>	-
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	652	9	175	49	90	293	36	0	-
<b>5614010 Total</b>					<b>652</b>	<b>9</b>	<b>175</b>	<b>49</b>	<b>90</b>	<b>293</b>	<b>36</b>	<b>0</b>	-
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	2,874	40	773	215	396	1,290	161	0	-
<b>5615000 Total</b>					<b>2,874</b>	<b>40</b>	<b>773</b>	<b>215</b>	<b>396</b>	<b>1,290</b>	<b>161</b>	<b>0</b>	-
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	128	2	34	10	18	58	7	0	-
<b>5616000 Total</b>					<b>128</b>	<b>2</b>	<b>34</b>	<b>10</b>	<b>18</b>	<b>58</b>	<b>7</b>	<b>0</b>	-
5617000	GEN INTERCNCCT STUD	TNEX	Transmission O&M Expense	SG	1,789	25	481	134	246	803	100	0	-
<b>5617000 Total</b>					<b>1,789</b>	<b>25</b>	<b>481</b>	<b>134</b>	<b>246</b>	<b>803</b>	<b>100</b>	<b>0</b>	-
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	5,535	76	1,488	414	762	2,484	310	0	-
<b>5618000 Total</b>					<b>5,535</b>	<b>76</b>	<b>1,488</b>	<b>414</b>	<b>762</b>	<b>2,484</b>	<b>310</b>	<b>0</b>	-
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	4,697	65	1,263	352	647	2,108	263	0	-
<b>5620000 Total</b>					<b>4,697</b>	<b>65</b>	<b>1,263</b>	<b>352</b>	<b>647</b>	<b>2,108</b>	<b>263</b>	<b>0</b>	-
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	1,778	24	478	133	245	798	99	0	-
<b>5630000 Total</b>					<b>1,778</b>	<b>24</b>	<b>478</b>	<b>133</b>	<b>245</b>	<b>798</b>	<b>99</b>	<b>0</b>	-
5650000	TRNS ELEC BY OTHRS	NPCX	Net Power Cost Expense	SG	4	0	1	0	1	2	0	0	-
<b>5650000 Total</b>					<b>4</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	-
5650010	EIM - TRANSM OF ELEC	NPCX	Net Power Cost Expense	SG	2,716	37	730	203	374	1,219	152	0	-
<b>5650010 Total</b>					<b>2,716</b>	<b>37</b>	<b>730</b>	<b>203</b>	<b>374</b>	<b>1,219</b>	<b>152</b>	<b>0</b>	-
5651000	S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	13,319	183	3,581	997	1,835	5,978	745	0	-
<b>5651000 Total</b>					<b>13,319</b>	<b>183</b>	<b>3,581</b>	<b>997</b>	<b>1,835</b>	<b>5,978</b>	<b>745</b>	<b>0</b>	-
5652500	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	25,913	329	6,825	1,767	3,850	11,582	1,559	0	-
<b>5652500 Total</b>					<b>25,913</b>	<b>329</b>	<b>6,825</b>	<b>1,767</b>	<b>3,850</b>	<b>11,582</b>	<b>1,559</b>	<b>0</b>	-
5654600	POST-MRG WHEEL EXP	NPCX	Net Power Cost Expense	SG	125,009	1,721	33,608	9,361	17,221	56,104	6,993	0	-
<b>5654600 Total</b>					<b>125,009</b>	<b>1,721</b>	<b>33,608</b>	<b>9,361</b>	<b>17,221</b>	<b>56,104</b>	<b>6,993</b>	<b>0</b>	-
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	3,976	55	1,069	298	548	1,784	222	0	-
<b>5660000 Total</b>					<b>3,976</b>	<b>55</b>	<b>1,069</b>	<b>298</b>	<b>548</b>	<b>1,784</b>	<b>222</b>	<b>0</b>	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	1	0	0	0	0	1	0	0	-
<b>5660010 Total</b>					<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	-
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	2,370	33	637	177	326	1,063	133	0	-
<b>5670000 Total</b>					<b>2,370</b>	<b>33</b>	<b>637</b>	<b>177</b>	<b>326</b>	<b>1,063</b>	<b>133</b>	<b>0</b>	-
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	1,287	18	346	96	177	578	72	0	-
<b>5680000 Total</b>					<b>1,287</b>	<b>18</b>	<b>346</b>	<b>96</b>	<b>177</b>	<b>578</b>	<b>72</b>	<b>0</b>	-
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	188	3	50	14	26	84	11	0	-
<b>5690000 Total</b>					<b>188</b>	<b>3</b>	<b>50</b>	<b>14</b>	<b>26</b>	<b>84</b>	<b>11</b>	<b>0</b>	-
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	192	3	52	14	26	86	11	0	-
<b>5692000 Total</b>					<b>192</b>	<b>3</b>	<b>52</b>	<b>14</b>	<b>26</b>	<b>86</b>	<b>11</b>	<b>0</b>	-
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	5,847	81	1,572	438	805	2,624	327	0	-
<b>5693000 Total</b>					<b>5,847</b>	<b>81</b>	<b>1,572</b>	<b>438</b>	<b>805</b>	<b>2,624</b>	<b>327</b>	<b>0</b>	-
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	14,058	194	3,779	1,053	1,937	6,309	786	0	-
<b>5700000 Total</b>					<b>14,058</b>	<b>194</b>	<b>3,779</b>	<b>1,053</b>	<b>1,937</b>	<b>6,309</b>	<b>786</b>	<b>0</b>	-
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	15,825	218	4,255	1,185	2,180	7,103	885	0	-
<b>5710000 Total</b>					<b>15,825</b>	<b>218</b>	<b>4,255</b>	<b>1,185</b>	<b>2,180</b>	<b>7,103</b>	<b>885</b>	<b>0</b>	-
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	165	2	44	12	23	74	9	0	-
<b>5720000 Total</b>					<b>165</b>	<b>2</b>	<b>44</b>	<b>12</b>	<b>23</b>	<b>74</b>	<b>9</b>	<b>0</b>	-
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	98	1	26	7	14	44	5	0	-
<b>5730000 Total</b>					<b>98</b>	<b>1</b>	<b>26</b>	<b>7</b>	<b>14</b>	<b>44</b>	<b>5</b>	<b>0</b>	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	1,137	1,137	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	176	-	-	-	-	-	176	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	1,406	-	1,406	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	14,628	987	3,657	847	1,258	7,153	726	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	469	-	-	-	-	469	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	160	-	-	160	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	130	-	-	-	130	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYU	34	-	-	-	34	-	-	-	-
<b>5800000 Total</b>					<b>18,141</b>	<b>2,125</b>	<b>5,063</b>	<b>1,008</b>	<b>1,422</b>	<b>7,622</b>	<b>901</b>	-	-
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	16,273	1,098	4,068	943	1,399	7,958	807	-	-
<b>5810000 Total</b>					<b>16,273</b>	<b>1,098</b>	<b>4,068</b>	<b>943</b>	<b>1,399</b>	<b>7,958</b>	<b>807</b>	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	74	74	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	529	-	-	-	-	-	529	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	1,100	-	1,100	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	1	0	0	0	0	0	0	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	2,523	-	-	-	-	2,523	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	(61)	-	-	(61)	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	1,053	-	-	-	1,053	-	-	-	-
<b>5820000 Total</b>					<b>5,219</b>	<b>74</b>	<b>1,100</b>	<b>(61)</b>	<b>1,053</b>	<b>2,523</b>	<b>529</b>	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	342	342	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	642	-	-	-	-	-	642	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	2,485	-	2,485	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	6,014	-	-	-	-	6,014	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	511	-	-	511	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	999	-	-	-	999	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	101	-	-	-	101	-	-	-	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5830000 Total</b>					<b>11,094</b>	<b>342</b>	<b>2,485</b>	<b>511</b>	<b>1,100</b>	<b>6,014</b>	<b>642</b>	-	-
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	286	19	71	17	25	140	14	-	-
<b>5850000 Total</b>					<b>286</b>	<b>19</b>	<b>71</b>	<b>17</b>	<b>25</b>	<b>140</b>	<b>14</b>	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	110	110	-	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	127	-	-	-	-	-	127	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,324	-	1,324	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	601	-	-	-	-	601	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	222	-	-	222	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	266	-	-	-	266	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	51	-	-	-	51	-	-	-	-
<b>5860000 Total</b>					<b>2,702</b>	<b>110</b>	<b>1,324</b>	<b>222</b>	<b>318</b>	<b>601</b>	<b>127</b>	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	523	523	-	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	1,099	-	-	-	-	-	1,099	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	7,225	-	7,225	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	8,924	-	-	-	-	8,924	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,586	-	-	1,586	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,546	-	-	-	1,546	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	147	-	-	-	147	-	-	-	-
<b>5870000 Total</b>					<b>21,050</b>	<b>523</b>	<b>7,225</b>	<b>1,586</b>	<b>1,693</b>	<b>8,924</b>	<b>1,099</b>	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	(14)	(14)	-	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	320	-	-	-	-	-	320	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	(292)	-	(292)	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	132	9	33	8	11	65	7	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	1,449	-	-	-	-	1,449	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	(42)	-	-	(42)	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	503	-	-	-	503	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	19	-	-	-	19	-	-	-	-
<b>5880000 Total</b>					<b>2,075</b>	<b>(5)</b>	<b>(259)</b>	<b>(34)</b>	<b>533</b>	<b>1,514</b>	<b>326</b>	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	(116)	(116)	-	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	43	-	-	-	-	-	43	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,831	-	1,831	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	396	27	99	23	34	194	20	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	666	-	-	-	-	666	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	141	-	-	141	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	275	-	-	-	275	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	20	-	-	-	20	-	-	-	-
<b>5890000 Total</b>					<b>3,255</b>	<b>(89)</b>	<b>1,930</b>	<b>164</b>	<b>328</b>	<b>860</b>	<b>62</b>	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	133	133	-	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	54	-	-	-	-	-	54	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	990	-	990	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	3,218	217	805	186	277	1,574	160	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	(6,975)	-	-	-	-	(6,975)	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	260	-	-	260	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	261	-	-	-	261	-	-	-	-
<b>5900000 Total</b>					<b>(2,059)</b>	<b>350</b>	<b>1,795</b>	<b>446</b>	<b>538</b>	<b>(5,401)</b>	<b>214</b>	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	51	51	-	-	-	-	-	-	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	114	-	-	-	-	-	114	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	689	-	689	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	84	6	21	5	7	41	4	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	804	-	-	-	-	804	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	154	-	-	154	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	195	-	-	-	195	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	58	-	-	-	-	58	-	-	-
<b>5910000 Total</b>					<b>2,149</b>	<b>57</b>	<b>710</b>	<b>158</b>	<b>261</b>	<b>845</b>	<b>118</b>	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	317	317	-	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	693	-	-	-	-	-	693	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	3,274	-	3,274	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	956	65	239	55	82	468	47	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,492	-	-	-	-	2,492	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	1,105	-	-	1,105	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	1,201	-	-	-	1,201	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	34	-	-	-	-	34	-	-	-
<b>5920000 Total</b>					<b>10,072</b>	<b>381</b>	<b>3,513</b>	<b>1,160</b>	<b>1,317</b>	<b>2,959</b>	<b>740</b>	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	19,336	19,336	-	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	4,412	-	-	-	-	-	4,412	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	65,047	-	65,047	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	3,289	222	822	191	283	1,609	163	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	34,853	-	-	-	-	34,853	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	7,403	-	-	7,403	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	6,544	-	-	-	6,544	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	1,542	-	-	-	-	1,542	-	-	-
<b>5930000 Total</b>					<b>142,426</b>	<b>19,558</b>	<b>65,869</b>	<b>7,593</b>	<b>8,368</b>	<b>36,462</b>	<b>4,575</b>	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	(383)	(383)	-	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	290	-	-	-	-	-	290	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	(2,475)	-	(2,475)	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	2,532	-	-	-	-	2,532	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	(531)	-	-	(531)	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	399	-	-	-	399	-	-	-	-
<b>5931000 Total</b>					<b>(169)</b>	<b>(383)</b>	<b>(2,475)</b>	<b>(531)</b>	<b>399</b>	<b>2,532</b>	<b>290</b>	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	865	865	-	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	1,082	-	-	-	-	-	1,082	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	9,370	-	9,370	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	9	1	2	1	1	5	0	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	24,699	-	-	-	-	24,699	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	2,122	-	-	2,122	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	1,885	-	-	-	1,885	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	323	-	-	-	-	323	-	-	-
<b>5940000 Total</b>					<b>40,355</b>	<b>865</b>	<b>9,373</b>	<b>2,122</b>	<b>2,209</b>	<b>24,704</b>	<b>1,082</b>	-	-
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	1,057	71	264	61	91	517	52	-	-
<b>5950000 Total</b>					<b>1,057</b>	<b>71</b>	<b>264</b>	<b>61</b>	<b>91</b>	<b>517</b>	<b>52</b>	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	72	72	-	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	61	-	-	-	-	-	61	-	-





**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	773	-	773	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	877	-	-	-	-	877	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	112	-	-	112	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	350	-	-	-	350	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	107	-	-	-	107	-	-	-	-
<b>5960000 Total</b>					<b>2,351</b>	<b>72</b>	<b>773</b>	<b>112</b>	<b>456</b>	<b>877</b>	<b>61</b>	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	15	15	-	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	45	-	-	-	-	-	45	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	172	-	172	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	(29)	(2)	(7)	(2)	(2)	(14)	(1)	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	302	-	-	-	-	302	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	17	-	-	17	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	28	-	-	-	28	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	11	-	-	-	11	-	-	-	-
<b>5970000 Total</b>					<b>561</b>	<b>13</b>	<b>165</b>	<b>15</b>	<b>37</b>	<b>287</b>	<b>44</b>	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	66	66	-	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	83	-	-	-	-	-	83	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	695	-	695	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	899	61	225	52	77	440	45	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	868	-	-	-	-	868	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	149	-	-	149	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	303	-	-	-	303	-	-	-	-
<b>5980000 Total</b>					<b>3,064</b>	<b>126</b>	<b>920</b>	<b>201</b>	<b>381</b>	<b>1,308</b>	<b>127</b>	-	-
5989500	MNT DIST PLNT-ENV AM	DNEX	Distribution O&M Expense	SNPD	2,700	182	675	156	232	1,321	134	-	-
<b>5989500 Total</b>					<b>2,700</b>	<b>182</b>	<b>675</b>	<b>156</b>	<b>232</b>	<b>1,321</b>	<b>134</b>	-	-
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,982	68	916	200	212	1,461	127	-	-
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	0	-	-	-	0	-	-	-	-
<b>9010000 Total</b>					<b>2,983</b>	<b>68</b>	<b>916</b>	<b>200</b>	<b>212</b>	<b>1,461</b>	<b>127</b>	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	464	464	-	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	731	17	224	49	52	358	31	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	825	-	-	-	-	-	825	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	2,002	-	2,002	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	5,489	-	-	-	-	5,489	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	1,040	-	-	1,040	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,123	-	-	-	1,123	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	236	-	-	-	236	-	-	-	-
<b>9020000 Total</b>					<b>11,909</b>	<b>481</b>	<b>2,227</b>	<b>1,089</b>	<b>1,410</b>	<b>5,847</b>	<b>856</b>	-	-
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,222	28	375	82	87	599	52	-	-
<b>9030000 Total</b>					<b>1,222</b>	<b>28</b>	<b>375</b>	<b>82</b>	<b>87</b>	<b>599</b>	<b>52</b>	-	-
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	2,203	50	677	147	156	1,080	94	-	-
<b>9031000 Total</b>					<b>2,203</b>	<b>50</b>	<b>677</b>	<b>147</b>	<b>156</b>	<b>1,080</b>	<b>94</b>	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	9,430	214	2,896	631	669	4,620	400	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	OR	0	-	0	-	-	-	-	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	5	-	-	-	-	5	-	-	-
<b>9032000 Total</b>					<b>9,435</b>	<b>214</b>	<b>2,896</b>	<b>631</b>	<b>669</b>	<b>4,625</b>	<b>400</b>	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	12	12	-	-	-	-	-	-	-





**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	16,643	377	5,110	1,114	1,181	8,154	706	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	147	-	-	-	-	-	147	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	492	-	492	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	1,036	-	-	-	-	1,036	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	169	-	-	169	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	366	-	-	-	366	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	33	-	-	-	33	-	-	-	-
<b>9033000 Total</b>					<b>18,897</b>	<b>388</b>	<b>5,602</b>	<b>1,282</b>	<b>1,580</b>	<b>9,191</b>	<b>853</b>	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	16	16	-	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	27	-	-	-	-	-	27	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	92	-	92	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	87	-	-	-	-	87	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	32	-	-	32	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	11	-	-	-	11	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	7	-	-	-	7	-	-	-	-
<b>9035000 Total</b>					<b>271</b>	<b>16</b>	<b>92</b>	<b>32</b>	<b>18</b>	<b>87</b>	<b>27</b>	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	9,426	213	2,894	631	669	4,618	400	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	11	-	11	-	-	-	-	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	WA	485	-	-	485	-	-	-	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	(1)	-	(1)	-	-	-	-	-	-
<b>9036000 Total</b>					<b>9,921</b>	<b>213</b>	<b>2,904</b>	<b>1,116</b>	<b>669</b>	<b>4,618</b>	<b>400</b>	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	782	782	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	(916)	(21)	(281)	(61)	(65)	(449)	(39)	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	509	-	-	-	-	-	509	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	8,618	-	8,618	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	6,569	-	-	-	-	6,569	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	6,980	-	-	6,980	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	1,382	-	-	-	1,382	-	-	-	-
<b>9040000 Total</b>					<b>23,924</b>	<b>762</b>	<b>8,336</b>	<b>6,919</b>	<b>1,317</b>	<b>6,120</b>	<b>470</b>	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	(0)	(0)	-	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	(0)	-	-	-	-	-	(0)	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	(33)	-	(33)	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	64	-	-	-	-	64	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	7	-	-	7	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	(12)	-	-	-	(12)	-	-	-	-
<b>9042000 Total</b>					<b>26</b>	<b>(0)</b>	<b>(33)</b>	<b>7</b>	<b>(12)</b>	<b>64</b>	<b>(0)</b>	-	-
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	0	0	0	0	0	0	0	-	-
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	OR	(0)	-	(0)	-	-	-	-	-	-
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	WYP	0	-	-	-	0	-	-	-	-
<b>9050000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-	-
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	1	0	0	0	0	1	0	-	-
<b>9070000 Total</b>					<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	5	0	2	0	0	3	0	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	1	-	1	-	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	1	-	-	-	-	1	-	-	-
<b>9080000 Total</b>					<b>8</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	-	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	717	16	220	48	51	351	30	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OTHER	5,021	-	-	-	-	-	-	-	5,021
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	UT	364	-	-	-	-	364	-	-	-
<b>9081000 Total</b>					<b>6,103</b>	<b>16</b>	<b>220</b>	<b>48</b>	<b>51</b>	<b>715</b>	<b>30</b>	-	<b>5,021</b>
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	(75)	(75)	-	-	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	2,325	53	714	156	165	1,139	99	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	155	-	-	-	-	-	-	-	155
9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	0	-	-	-	-	0	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	58	-	-	58	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	1	-	-	-	1	-	-	-	-
<b>9084000 Total</b>					<b>2,464</b>	<b>(22)</b>	<b>714</b>	<b>213</b>	<b>166</b>	<b>1,139</b>	<b>99</b>	-	<b>155</b>
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	125,866	-	-	-	-	-	-	-	125,866
<b>9085100 Total</b>					<b>125,866</b>	-	-	-	-	-	-	-	<b>125,866</b>
9086000	CUST SERV	CSEX	Customer Service Expense	CN	170	4	52	11	12	83	7	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	17	-	-	-	-	-	17	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,367	-	2,367	-	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	UT	3,058	-	-	-	-	3,058	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WA	172	-	-	172	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	1,001	-	-	-	1,001	-	-	-	-
<b>9086000 Total</b>					<b>6,783</b>	<b>4</b>	<b>2,419</b>	<b>183</b>	<b>1,013</b>	<b>3,141</b>	<b>24</b>	-	-
9089300	ENERGY STORAGE	CSEX	Customer Service Expense	OTHER	184	-	-	-	-	-	-	-	184
<b>9089300 Total</b>					<b>184</b>	-	-	-	-	-	-	-	<b>184</b>
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	6,836	-	-	-	-	-	-	-	6,836
<b>9089500 Total</b>					<b>6,836</b>	-	-	-	-	-	-	-	<b>6,836</b>
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	4,445	-	-	-	-	-	-	-	4,445
<b>9089600 Total</b>					<b>4,445</b>	-	-	-	-	-	-	-	<b>4,445</b>
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	170	-	-	-	-	170	-	-	-
<b>9089700 Total</b>					<b>170</b>	-	-	-	-	<b>170</b>	-	-	-
9089800	COMMUNITY SOLAR	CSEX	Customer Service Expense	OTHER	483	-	-	-	-	-	-	-	483
<b>9089800 Total</b>					<b>483</b>	-	-	-	-	-	-	-	<b>483</b>
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	123	123	-	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	3,578	81	1,099	239	254	1,753	152	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	187	-	-	-	-	-	187	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	459	-	459	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	783	-	-	-	-	783	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	227	-	-	227	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	272	-	-	-	272	-	-	-	-
<b>9090000 Total</b>					<b>5,629</b>	<b>204</b>	<b>1,557</b>	<b>466</b>	<b>526</b>	<b>2,536</b>	<b>339</b>	-	-
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	9	0	3	1	1	4	0	-	-
<b>9100000 Total</b>					<b>9</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>0</b>	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	(616)	-	(616)	-	-	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	81,072	2,127	22,234	5,932	10,310	36,049	4,420	0	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	0	-	-	-	-	0	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	0	-	-	0	-	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WYP	0	-	-	-	0	-	-	-	-
<b>9200000 Total</b>					<b>80,456</b>	<b>2,127</b>	<b>21,619</b>	<b>5,932</b>	<b>10,310</b>	<b>36,049</b>	<b>4,420</b>	<b>0</b>	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	6	6	-	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	131	3	40	9	9	64	6	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	2	-	-	-	-	-	2	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	(5)	-	(5)	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	16,880	443	4,630	1,235	2,147	7,506	920	0	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	513	-	-	-	-	513	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	8	-	-	8	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	10	-	-	-	10	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	3	-	-	-	3	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	3	0	1	0	0	1	0	0	-
<b>9210000 Total</b>					<b>17,551</b>	<b>452</b>	<b>4,666</b>	<b>1,252</b>	<b>2,169</b>	<b>8,085</b>	<b>928</b>	<b>0</b>	<b>-</b>
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	(48,438)	(1,271)	(13,284)	(3,544)	(6,160)	(21,538)	(2,641)	(0)	-
<b>9220000 Total</b>					<b>(48,438)</b>	<b>(1,271)</b>	<b>(13,284)</b>	<b>(3,544)</b>	<b>(6,160)</b>	<b>(21,538)</b>	<b>(2,641)</b>	<b>(0)</b>	<b>-</b>
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	55	55	-	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	0	-	-	-	-	-	0	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	799	-	799	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	27,050	710	7,419	1,979	3,440	12,028	1,475	0	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	1,102	-	-	-	-	1,102	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	0	-	-	0	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	671	-	-	-	671	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	408	-	-	-	408	-	-	-	-
<b>9230000 Total</b>					<b>30,086</b>	<b>765</b>	<b>8,217</b>	<b>1,979</b>	<b>4,520</b>	<b>13,130</b>	<b>1,475</b>	<b>0</b>	<b>-</b>
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	CA	(2)	(2)	-	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	IDU	1	-	-	-	-	-	1	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	19	-	19	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	22,252	584	6,103	1,628	2,830	9,894	1,213	0	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	11	-	-	-	-	11	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	WYP	5	-	-	-	5	-	-	-	-
<b>9239990 Total</b>					<b>22,286</b>	<b>582</b>	<b>6,122</b>	<b>1,628</b>	<b>2,835</b>	<b>9,905</b>	<b>1,215</b>	<b>0</b>	<b>-</b>
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	CA	1,989	1,989	-	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	10,802	-	10,802	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	474	-	-	-	-	474	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WA	1,145	-	-	1,145	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	13	-	-	-	13	-	-	-	-
<b>9241000 Total</b>					<b>14,422</b>	<b>1,989</b>	<b>10,802</b>	<b>1,145</b>	<b>13</b>	<b>474</b>	<b>-</b>	<b>-</b>	<b>-</b>
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	488	488	-	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	(315)	-	(315)	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WA	(93)	-	-	(93)	-	-	-	-	-
<b>9242000 Total</b>					<b>80</b>	<b>488</b>	<b>(315)</b>	<b>(93)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	5,050	132	1,385	369	642	2,245	275	0	-
<b>9243000 Total</b>					<b>5,050</b>	<b>132</b>	<b>1,385</b>	<b>369</b>	<b>642</b>	<b>2,245</b>	<b>275</b>	<b>0</b>	<b>-</b>
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	456,920	11,987	125,312	33,430	58,109	203,169	24,913	0	-
<b>9250000 Total</b>					<b>456,920</b>	<b>11,987</b>	<b>125,312</b>	<b>33,430</b>	<b>58,109</b>	<b>203,169</b>	<b>24,913</b>	<b>0</b>	<b>-</b>
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	(8,898)	-	(8,898)	-	-	-	-	-	-
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	8,898	233	2,440	651	1,132	3,957	485	0	-
<b>9251000 Total</b>					<b>-</b>	<b>233</b>	<b>(6,458)</b>	<b>651</b>	<b>1,132</b>	<b>3,957</b>	<b>485</b>	<b>0</b>	<b>-</b>



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	SO	20,354	534	5,582	1,489	2,589	9,050	1,110	0	-
<b>9261200 Total</b>					<b>20,354</b>	<b>534</b>	<b>5,582</b>	<b>1,489</b>	<b>2,589</b>	<b>9,050</b>	<b>1,110</b>	<b>0</b>	<b>-</b>
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	(482)	(482)	-	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	OR	(6,510)	-	(6,510)	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	SO	(81)	(2)	(22)	(6)	(10)	(36)	(4)	(0)	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	UT	(2,951)	-	-	-	-	(2,951)	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WA	(1,726)	-	-	(1,726)	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WYP	(3,018)	-	-	-	(3,018)	-	-	-	-
<b>9261500 Total</b>					<b>(14,768)</b>	<b>(484)</b>	<b>(6,532)</b>	<b>(1,732)</b>	<b>(3,028)</b>	<b>(2,987)</b>	<b>(4)</b>	<b>(0)</b>	<b>-</b>
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	SO	(3,685)	(97)	(1,011)	(270)	(469)	(1,639)	(201)	(0)	-
<b>9262200 Total</b>					<b>(3,685)</b>	<b>(97)</b>	<b>(1,011)</b>	<b>(270)</b>	<b>(469)</b>	<b>(1,639)</b>	<b>(201)</b>	<b>(0)</b>	<b>-</b>
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	IDU	174	-	-	-	-	-	174	-	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	776	-	776	-	-	-	-	-	-
<b>9262500 Total</b>					<b>950</b>	<b>-</b>	<b>776</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>174</b>	<b>-</b>	<b>-</b>
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	2,772	73	760	203	352	1,232	151	0	-
<b>9263200 Total</b>					<b>2,772</b>	<b>73</b>	<b>760</b>	<b>203</b>	<b>352</b>	<b>1,232</b>	<b>151</b>	<b>0</b>	<b>-</b>
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	6,448	169	1,768	472	820	2,867	352	0	-
<b>9269100 Total</b>					<b>6,448</b>	<b>169</b>	<b>1,768</b>	<b>472</b>	<b>820</b>	<b>2,867</b>	<b>352</b>	<b>0</b>	<b>-</b>
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	(452)	(12)	(124)	(33)	(57)	(201)	(25)	(0)	-
<b>9269200 Total</b>					<b>(452)</b>	<b>(12)</b>	<b>(124)</b>	<b>(33)</b>	<b>(57)</b>	<b>(201)</b>	<b>(25)</b>	<b>(0)</b>	<b>-</b>
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	62,493	1,639	17,139	4,572	7,948	27,787	3,407	0	-
<b>9269400 Total</b>					<b>62,493</b>	<b>1,639</b>	<b>17,139</b>	<b>4,572</b>	<b>7,948</b>	<b>27,787</b>	<b>3,407</b>	<b>0</b>	<b>-</b>
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	45,269	1,188	12,415	3,312	5,757	20,129	2,468	0	-
<b>9269500 Total</b>					<b>45,269</b>	<b>1,188</b>	<b>12,415</b>	<b>3,312</b>	<b>5,757</b>	<b>20,129</b>	<b>2,468</b>	<b>0</b>	<b>-</b>
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	5,222	137	1,432	382	664	2,322	285	0	-
<b>9269600 Total</b>					<b>5,222</b>	<b>137</b>	<b>1,432</b>	<b>382</b>	<b>664</b>	<b>2,322</b>	<b>285</b>	<b>0</b>	<b>-</b>
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	5,933	156	1,627	434	755	2,638	323	0	-
<b>9269700 Total</b>					<b>5,933</b>	<b>156</b>	<b>1,627</b>	<b>434</b>	<b>755</b>	<b>2,638</b>	<b>323</b>	<b>0</b>	<b>-</b>
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	803	803	-	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	1,698	-	1,698	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	1,691	44	464	124	215	752	92	0	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	209	-	-	-	-	209	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	507	-	-	507	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	422	-	-	-	422	-	-	-	-
<b>9280000 Total</b>					<b>5,329</b>	<b>847</b>	<b>2,162</b>	<b>630</b>	<b>637</b>	<b>960</b>	<b>92</b>	<b>0</b>	<b>-</b>
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	61	61	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	587	-	-	-	-	-	587	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	5,090	-	5,090	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	1	0	0	0	0	0	0	0	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,774	-	-	-	-	6,774	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	1,609	-	-	1,609	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,455	-	-	-	1,455	-	-	-	-
<b>9282000 Total</b>					<b>15,578</b>	<b>61</b>	<b>5,090</b>	<b>1,609</b>	<b>1,455</b>	<b>6,775</b>	<b>587</b>	<b>0</b>	<b>-</b>
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	6,382	88	1,716	478	879	2,864	357	0	-
<b>9283000 Total</b>					<b>6,382</b>	<b>88</b>	<b>1,716</b>	<b>478</b>	<b>879</b>	<b>2,864</b>	<b>357</b>	<b>0</b>	<b>-</b>
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	(10,326)	(271)	(2,832)	(755)	(1,313)	(4,591)	(563)	(0)	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>9290000 Total</b>					<b>(10,326)</b>	<b>(271)</b>	<b>(2,832)</b>	<b>(755)</b>	<b>(1,313)</b>	<b>(4,591)</b>	<b>(563)</b>	<b>(0)</b>	-
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	(6,448)	(169)	(1,768)	(472)	(820)	(2,867)	(352)	(0)	-
<b>9299100 Total</b>					<b>(6,448)</b>	<b>(169)</b>	<b>(1,768)</b>	<b>(472)</b>	<b>(820)</b>	<b>(2,867)</b>	<b>(352)</b>	<b>(0)</b>	-
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	452	12	124	33	57	201	25	0	-
<b>9299200 Total</b>					<b>452</b>	<b>12</b>	<b>124</b>	<b>33</b>	<b>57</b>	<b>201</b>	<b>25</b>	<b>0</b>	-
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	(62,493)	(1,639)	(17,139)	(4,572)	(7,948)	(27,787)	(3,407)	(0)	-
<b>9299400 Total</b>					<b>(62,493)</b>	<b>(1,639)</b>	<b>(17,139)</b>	<b>(4,572)</b>	<b>(7,948)</b>	<b>(27,787)</b>	<b>(3,407)</b>	<b>(0)</b>	-
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	(45,269)	(1,188)	(12,415)	(3,312)	(5,757)	(20,129)	(2,468)	(0)	-
<b>9299500 Total</b>					<b>(45,269)</b>	<b>(1,188)</b>	<b>(12,415)</b>	<b>(3,312)</b>	<b>(5,757)</b>	<b>(20,129)</b>	<b>(2,468)</b>	<b>(0)</b>	-
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	(5,222)	(137)	(1,432)	(382)	(664)	(2,322)	(285)	(0)	-
<b>9299600 Total</b>					<b>(5,222)</b>	<b>(137)</b>	<b>(1,432)</b>	<b>(382)</b>	<b>(664)</b>	<b>(2,322)</b>	<b>(285)</b>	<b>(0)</b>	-
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	(5,933)	(156)	(1,627)	(434)	(755)	(2,638)	(323)	(0)	-
<b>9299700 Total</b>					<b>(5,933)</b>	<b>(156)</b>	<b>(1,627)</b>	<b>(434)</b>	<b>(755)</b>	<b>(2,638)</b>	<b>(323)</b>	<b>(0)</b>	-
9301000	GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	SO	34	1	9	2	4	15	2	0	-
<b>9301000 Total</b>					<b>34</b>	<b>1</b>	<b>9</b>	<b>2</b>	<b>4</b>	<b>15</b>	<b>2</b>	<b>0</b>	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	CA	1	1	-	-	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	0	-	0	-	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,686	70	737	196	342	1,194	146	0	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	56	-	-	-	-	56	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	63	-	-	-	63	-	-	-	-
<b>9302000 Total</b>					<b>2,805</b>	<b>71</b>	<b>737</b>	<b>196</b>	<b>405</b>	<b>1,250</b>	<b>146</b>	<b>0</b>	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	64	64	-	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	0	-	-	-	-	-	0	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	283	-	283	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	(4,052)	(106)	(1,111)	(296)	(515)	(1,802)	(221)	(0)	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	2	-	-	-	-	2	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	16	-	-	16	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	8	-	-	-	8	-	-	-	-
<b>9310000 Total</b>					<b>(3,679)</b>	<b>(42)</b>	<b>(828)</b>	<b>(281)</b>	<b>(507)</b>	<b>(1,800)</b>	<b>(221)</b>	<b>(0)</b>	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	134	134	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	36	1	11	2	3	18	2	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	1	-	-	-	-	-	1	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	283	-	283	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	29,500	774	8,091	2,158	3,752	13,117	1,608	0	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	73	-	-	-	-	73	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	159	-	-	159	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	8	-	-	-	8	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	1	-	-	-	1	-	-	-	-
<b>9350000 Total</b>					<b>30,195</b>	<b>909</b>	<b>8,385</b>	<b>2,320</b>	<b>3,764</b>	<b>13,208</b>	<b>1,611</b>	<b>0</b>	-
9359500	MAINT GEN PLT-ENV AM	AGEX	Administrative & General Expense	SO	77	2	21	6	10	34	4	0	-
<b>9359500 Total</b>					<b>77</b>	<b>2</b>	<b>21</b>	<b>6</b>	<b>10</b>	<b>34</b>	<b>4</b>	<b>0</b>	-
<b>Grand Total</b>					<b>3,837,153</b>	<b>89,476</b>	<b>1,161,277</b>	<b>304,219</b>	<b>560,652</b>	<b>1,861,332</b>	<b>237,002</b>	<b>0</b>	<b>(376,806)</b>

# **B3. DEPRECIATION EXPENSE**



**Depreciation Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	711	10	191	53	98	319	40	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	43,585	600	11,717	3,264	6,004	19,561	2,438	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	237,176	3,266	63,763	17,760	32,674	106,446	13,268	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	49,534	682	13,317	3,709	6,824	22,231	2,771	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	18,056	249	4,854	1,352	2,487	8,103	1,010	0	0
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,685	23	453	126	232	756	94	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	85	1	23	6	12	38	5	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	40	1	11	3	6	18	2	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-P	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-U	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-P	4	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	3	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-P	38	1	10	3	5	17	2	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	314	4	85	24	43	141	18	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	2,622	36	705	196	361	1,177	147	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	419	6	113	31	58	188	23	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	1,243	17	334	93	171	558	70	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	32	0	9	2	4	14	2	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	327	5	88	24	45	147	18	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	17	0	5	1	2	8	1	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	144	2	39	11	20	65	8	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	1,143	16	307	86	157	513	64	0	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	9,086	125	2,443	680	1,252	4,078	508	0	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	4,131	57	1,111	309	569	1,854	231	0	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(2,918)	(40)	(784)	(219)	(402)	(1,310)	(163)	(0)	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	17	0	5	1	2	8	1	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	1	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	5,127	71	1,378	384	706	2,301	287	0	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,965	27	528	147	271	882	110	0	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	5,797	80	1,559	434	799	2,602	324	0	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	593	8	160	44	82	266	33	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	461	6	124	35	63	207	26	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	5	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-U	5	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	64	1	17	5	9	29	4	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	677	9	182	51	93	304	38	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	154	2	41	12	21	69	9	0	0
4030000	DEPN EXPENSE-ELECT	3402000	LAND RIGHTS	SG	182	3	49	14	25	82	10	0	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	OR	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	7,644	105	2,055	572	1,053	3,431	428	0	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	UT	3	0	0	0	0	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	540	7	145	40	74	243	30	0	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG	170,590	2,349	45,862	12,774	23,501	76,561	9,543	0	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	22,466	309	6,040	1,682	3,095	10,083	1,257	0	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	UT	13	0	0	0	0	13	0	0	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	13,876	191	3,730	1,039	1,912	6,228	776	0	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	4	0	0	0	0	4	0	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	756	10	203	57	104	339	42	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,983	41	802	223	411	1,339	167	0	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	5,169	71	1,390	387	712	2,320	289	0	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	44,197	609	11,882	3,310	6,089	19,836	2,472	0	0



**Depreciation Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	3,213	44	864	241	443	1,442	180	0	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	463	6	124	35	64	208	26	0	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	21,920	302	5,893	1,641	3,020	9,838	1,226	0	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	27,268	375	7,331	2,042	3,756	12,238	1,525	0	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	30,201	416	8,119	2,261	4,160	13,554	1,689	0	0
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	60	1	16	4	8	27	3	0	0
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	146	2	39	11	20	66	8	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	147	2	39	11	20	66	8	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	13	13	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	28	0	0	0	0	0	28	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	73	0	73	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	194	0	0	0	0	194	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	10	0	0	10	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	86	0	0	0	86	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	125	0	0	0	125	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	128	128	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	65	0	0	0	0	0	65	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	537	0	537	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	1,246	0	0	0	0	1,246	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	130	0	0	130	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	320	0	0	0	320	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	79	0	0	0	79	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	877	877	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	935	0	0	0	0	0	935	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	5,971	0	5,971	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	13,169	0	0	0	0	13,169	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,915	0	0	1,915	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,605	0	0	0	2,605	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	372	0	0	0	372	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	17	17	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	12	0	0	0	0	0	12	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	97	0	97	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	177	0	0	0	0	177	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	36	0	0	36	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	41	0	0	0	41	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	6	0	0	0	6	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	3,486	3,486	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,693	0	0	0	0	0	3,693	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	15,833	0	15,833	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	16,941	0	0	0	0	16,941	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	4,194	0	0	4,194	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,297	0	0	0	5,297	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,050	0	0	0	1,050	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,388	1,388	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	1,064	0	0	0	0	0	1,064	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,641	0	6,641	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	7,502	0	0	0	0	7,502	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	2,149	0	0	2,149	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,826	0	0	0	2,826	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	369	0	0	0	369	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	478	478	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	304	0	0	0	0	0	304	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	2,051	0	2,051	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	6,180	0	0	0	0	6,180	0	0	0





**Depreciation Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	550	0	0	550	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	845	0	0	0	845	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	154	0	0	0	154	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	550	550	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	627	0	0	0	0	0	627	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,542	0	4,542	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	13,016	0	0	0	0	13,016	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	764	0	0	764	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,324	0	0	0	1,324	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	495	0	0	0	495	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,355	1,355	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	2,040	0	0	0	0	0	2,040	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	12,032	0	12,032	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	15,344	0	0	0	0	15,344	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	3,012	0	0	3,012	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,478	0	0	0	3,478	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	488	0	0	0	488	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	270	270	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	232	0	0	0	0	0	232	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,267	0	2,267	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,460	0	0	0	0	2,460	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	596	0	0	596	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	441	0	0	0	441	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	99	0	0	0	99	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	404	404	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	963	0	0	0	0	0	963	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,941	0	4,941	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	7,172	0	0	0	0	7,172	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,245	0	0	1,245	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	1,195	0	0	0	1,195	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	407	0	0	0	407	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	316	316	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	732	0	0	0	0	0	732	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	1,778	0	1,778	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	7,069	0	0	0	0	7,069	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	790	0	0	790	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	771	0	0	0	771	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	151	0	0	0	151	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	15	15	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	8	0	0	0	0	0	8	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	116	0	116	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	265	0	0	0	0	265	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	21	0	0	21	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	30	0	0	0	30	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	5	0	0	0	5	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	28	28	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	35	0	0	0	0	0	35	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	618	0	618	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,155	0	0	0	0	1,155	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	117	0	0	117	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	239	0	0	0	239	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	62	0	0	0	62	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	OR	0	0	0	0	0	0	0	0	0



**Depreciation Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SO	2	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	2	0	0	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	77	77	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	210	5	64	14	15	103	9	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	236	0	0	0	0	0	236	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	792	0	792	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SE	24	0	6	2	4	11	1	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	278	4	75	21	38	125	16	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	2,440	64	669	179	310	1,085	133	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	1,218	0	0	0	0	1,218	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	245	0	0	245	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	305	0	0	0	305	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	121	0	0	0	121	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	35	1	11	2	2	17	1	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	4	0	0	0	0	0	4	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	68	0	68	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	94	1	25	7	13	42	5	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	727	19	199	53	92	323	40	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	52	0	0	0	0	52	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	0	0	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	26	0	0	0	26	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	2	0	0	0	2	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	10	10	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	476	11	146	32	34	233	20	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	84	0	0	0	0	0	84	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	193	0	193	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	5	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	546	8	147	41	75	245	31	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	12,443	326	3,413	910	1,582	5,533	678	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	162	0	0	0	0	162	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	66	0	0	66	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	276	0	0	0	276	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	15	0	0	0	15	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SG	5	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	92	2	25	7	12	41	5	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	4	4	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	28	0	0	0	0	0	28	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	120	0	120	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	273	4	73	20	38	122	15	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	9	0	3	1	1	4	1	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	164	0	0	0	0	164	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	29	0	0	29	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	56	0	0	0	56	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	48	48	0	0	0	0	0	0	0



**Depreciation Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	95	0	0	0	0	0	95	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	459	0	459	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	4	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	921	13	248	69	127	413	52	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	75	2	21	6	10	33	4	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	694	0	0	0	0	694	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	125	0	0	125	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	170	0	0	0	170	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	12	0	0	0	12	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	34	34	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	74	0	0	0	0	0	74	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	531	0	531	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SE	60	1	16	4	9	27	4	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	370	5	99	28	51	166	21	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	258	7	71	19	33	115	14	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	485	0	0	0	0	485	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	74	0	0	74	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	167	0	0	0	167	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	6	0	0	0	6	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	237	237	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	149	3	46	10	11	73	6	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	608	0	0	0	0	0	608	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	2,651	0	2,651	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SE	12	0	3	1	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	8,608	119	2,314	645	1,186	3,863	482	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	4,160	109	1,141	304	529	1,850	227	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	3,109	0	0	0	0	3,109	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	536	0	0	536	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,149	0	0	0	1,149	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	279	0	0	0	279	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	31	31	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	24	0	0	0	0	0	24	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	173	0	173	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SE	7	0	2	1	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	336	5	90	25	46	151	19	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	15	0	4	1	2	7	1	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	150	0	0	0	0	150	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	27	0	0	27	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	42	0	0	0	42	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	3	3	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	4	0	1	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	0	0	0	0	0	4	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	67	0	67	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	152	2	41	11	21	68	8	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	92	2	25	7	12	41	5	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	82	0	0	0	0	82	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	10	0	0	10	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	13	0	0	0	13	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
<b>4030000 Total</b>					<b>991,960</b>	<b>20,596</b>	<b>268,911</b>	<b>74,039</b>	<b>131,411</b>	<b>442,238</b>	<b>54,764</b>	<b>0</b>	<b>0</b>
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	1,683	23	453	126	232	756	94	0	0
4032000	DEPR - STEAM	565247	Depr - Prod Steam UT STEP	OTHER	(6,749)	0	0	0	0	0	0	0	(6,749)



**Depreciation Expense (Actuals)**

Sum of Range: 07/2022 - 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>4032000 Total</b>					<b>(5,066)</b>	<b>23</b>	<b>453</b>	<b>126</b>	<b>232</b>	<b>756</b>	<b>94</b>	<b>0</b>	<b>(6,749)</b>
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	(578)	(8)	(155)	(43)	(80)	(259)	(32)	(0)	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	329	5	89	25	45	148	18	0	0
<b>4033000 Total</b>					<b>(249)</b>	<b>(3)</b>	<b>(67)</b>	<b>(19)</b>	<b>(34)</b>	<b>(112)</b>	<b>(14)</b>	<b>(0)</b>	<b>0</b>
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	379	5	102	28	52	170	21	0	-
<b>4034000 Total</b>					<b>379</b>	<b>5</b>	<b>102</b>	<b>28</b>	<b>52</b>	<b>170</b>	<b>21</b>	<b>0</b>	<b>0</b>
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	2,491	34	670	186	343	1,118	139	0	-
<b>4035000 Total</b>					<b>2,491</b>	<b>34</b>	<b>670</b>	<b>186</b>	<b>343</b>	<b>1,118</b>	<b>139</b>	<b>0</b>	<b>0</b>
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	324	324	0	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	93	0	0	0	0	0	93	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	551	0	551	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	694	0	0	0	0	694	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	311	0	0	311	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	147	0	0	0	147	0	0	0	0
<b>4036000 Total</b>					<b>2,119</b>	<b>324</b>	<b>551</b>	<b>311</b>	<b>147</b>	<b>694</b>	<b>93</b>	<b>0</b>	<b>0</b>
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	2,079	29	559	156	286	933	116	0	-
<b>4037000 Total</b>					<b>2,079</b>	<b>29</b>	<b>559</b>	<b>156</b>	<b>286</b>	<b>933</b>	<b>116</b>	<b>0</b>	<b>0</b>
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	(262)	(4)	(70)	(20)	(36)	(117)	(15)	(0)	-
<b>4039999 Total</b>					<b>(262)</b>	<b>(4)</b>	<b>(70)</b>	<b>(20)</b>	<b>(36)</b>	<b>(117)</b>	<b>(15)</b>	<b>(0)</b>	<b>0</b>
<b>Grand Total</b>					<b>993,452</b>	<b>21,004</b>	<b>271,108</b>	<b>74,808</b>	<b>132,401</b>	<b>445,680</b>	<b>55,200</b>	<b>0</b>	<b>(6,749)</b>

# **B4. AMORTIZATION EXPENSE**



Amortization Expense (Actuals)  
Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	13	-	-	-	-	-	13	-	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	638	9	171	48	88	286	36	0	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	2,682	37	721	201	370	1,204	150	0	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	336	5	90	25	46	151	19	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	-	9	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	1,041	14	280	78	143	467	58	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	79	-	-	-	-	79	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	WYP	59	-	-	-	59	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	89	2	24	6	11	39	5	0	-
4040000	AMOR LTD TRM PLNT	3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	925	24	254	68	118	411	50	0	-
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	6,789	154	2,085	454	482	3,326	288	-	-
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	5,395	142	1,480	395	686	2,399	294	0	-
4040000	AMOR LTD TRM PLNT	3032130	NODAL PRICING SOFTWARE	SG	664	9	178	50	91	298	37	0	-
4040000	AMOR LTD TRM PLNT	3032140	ESM-IRP	SO	776	20	213	57	99	345	42	0	-
4040000	AMOR LTD TRM PLNT	3032150	CELONIS	SO	845	22	232	62	107	376	46	0	-
4040000	AMOR LTD TRM PLNT	3032160	ARCOS	SO	623	16	171	46	79	277	34	0	-
4040000	AMOR LTD TRM PLNT	3032170	AZURE B2C - IDENTITY MGT	SO	286	7	78	21	36	127	16	0	-
4040000	AMOR LTD TRM PLNT	3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	273	7	75	20	35	121	15	0	-
4040000	AMOR LTD TRM PLNT	4040000/3032190		SO	168	4	46	12	21	75	9	0	-
4040000	AMOR LTD TRM PLNT	3032200	ITOA	SO	874	23	240	64	111	389	48	0	-
4040000	AMOR LTD TRM PLNT	3032210	FACILITY INSPECTION REPORTING SYS	SO	325	9	89	24	41	144	18	0	-
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	4	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	6	0	2	0	1	3	0	0	-
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	184	5	51	13	23	82	10	0	-
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	507	13	139	37	64	225	28	0	-
4040000	AMOR LTD TRM PLNT	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	1,657	43	454	121	211	737	90	0	-
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	7	0	2	0	1	3	0	0	-
4040000	AMOR LTD TRM PLNT	3032740	GADSBY INTANGIBLE ASSETS	SG	4	0	1	0	0	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	6	116	32	59	194	24	0	-
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	3	11	1	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	2	0	1	0	0	1	0	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	6	0	2	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032860	WEB SOFTWARE	SO	1,870	49	513	137	238	831	102	0	-
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	360	5	97	27	50	162	20	0	-
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	483	13	132	35	61	215	26	0	-
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,406	33	647	180	331	1,080	135	0	-
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	4,314	113	1,183	316	549	1,918	235	0	-
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	487	11	149	33	35	238	21	-	-
4040000	AMOR LTD TRM PLNT	3033250	AMI Metering Software	CN	5,229	118	1,606	350	371	2,562	222	-	-
4040000	AMOR LTD TRM PLNT	3033260	Big Data & Analytics	SO	1,895	50	520	139	241	843	103	0	-
4040000	AMOR LTD TRM PLNT	3033270	CES - Customer Experience System	CN	2,129	48	654	142	151	1,043	90	-	-
4040000	AMOR LTD TRM PLNT	3033280	MAPAPPS - Mapping Systems Application	SO	1,803	47	495	132	229	802	98	0	-
4040000	AMOR LTD TRM PLNT	3033290	CUSTOMER CONTACTS	CN	781	18	240	52	55	383	33	-	-
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	331	9	91	24	42	147	18	0	-
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	57	1	16	4	7	25	3	0	-
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	117	-	-	-	117	-	-	-	-
4040000	AMOR LTD TRM PLNT	3033410	M365	SO	742	19	204	54	94	330	40	0	-
4040000	AMOR LTD TRM PLNT	3033420	SUBSTATION RELIABILITY SOFTWARE	SO	195	5	53	14	25	87	11	0	-
4040000	AMOR LTD TRM PLNT	3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	361	9	99	26	46	160	20	0	-
4040000	AMOR LTD TRM PLNT	3033440	DISTRIBUTION ENGINEERING COSTS	SO	204	5	56	15	26	91	11	0	-
4040000	AMOR LTD TRM PLNT	3033450	MAXIMO	SO	1,809	47	496	132	230	804	99	0	-
4040000	AMOR LTD TRM PLNT	3033460	AURORA	SO	333	9	91	24	42	148	18	0	-
4040000	AMOR LTD TRM PLNT	3033470	AUGMENTED REALITY	SO	362	9	99	26	46	161	20	0	-
4040000	AMOR LTD TRM PLNT	3033480	CXP	CN	271	6	83	18	19	133	12	-	-
4040000	AMOR LTD TRM PLNT	3033490	VMWARE	SO	669	18	184	49	85	298	37	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CA	1	1	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	IDU	1	-	-	-	-	-	1	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	2	-	2	-	-	-	-	-	-



**Amortization Expense (Actuals)**  
Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SE	2	0	0	0	0	1	0	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	8,029	111	2,159	601	1,106	3,603	449	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	464	12	127	34	59	206	25	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	1	-	-	-	-	1	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WA	2	-	-	2	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WYP	45	-	-	-	45	-	-	-	-
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	194	3	52	14	27	87	11	0	-
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	7	1	0	-
4040000	AMOR LTD TRM PLNT	3035330	OATI-OASIS INTERFACE	SO	69	2	19	5	9	31	4	0	-
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	314	4	84	23	43	141	18	0	-
4040000	AMOR LTD TRM PLNT	3456000	Electric Equipment - Leasehold Improveme	OR	60	-	60	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	145	-	145	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	160	4	44	12	20	71	9	0	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	97	-	-	97	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	142	-	-	-	142	-	-	-	-
<b>4040000 Total</b>					<b>62,672</b>	<b>1,355</b>	<b>17,614</b>	<b>4,559</b>	<b>7,535</b>	<b>28,385</b>	<b>3,225</b>	<b>0</b>	<b>0</b>
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	2,105	-	-	-	-	-	-	-	2,105
4049000	AMR LTD TRM PLNT-OTH	566205	Amort Exp - Non-Rec	SG	(49)	(1)	(13)	(4)	(7)	(22)	(3)	(0)	-
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	(460)	(6)	(124)	(34)	(63)	(207)	(26)	(0)	-
<b>4049000 Total</b>					<b>1,596</b>	<b>(7)</b>	<b>(137)</b>	<b>(38)</b>	<b>(70)</b>	<b>(228)</b>	<b>(28)</b>	<b>(0)</b>	<b>2,105</b>
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	75	1	20	6	10	34	4	0	-
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	-	-	-	-	302	-	-	-
<b>4061000 Total</b>					<b>377</b>	<b>1</b>	<b>20</b>	<b>6</b>	<b>10</b>	<b>335</b>	<b>4</b>	<b>0</b>	<b>0</b>
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	SG	657	9	177	49	91	295	37	0	-
4073000	REGULATORY DEBITS	566982	Amortz Reg A-Unrcvrd Plt/Decom Csts-ID	IDU	66	-	-	-	-	-	66	-	-
4073000	REGULATORY DEBITS	566983	Amortz Reg A-Unrcvrd Plt/Decom Csts-OR	OR	(1,689)	-	(1,689)	-	-	-	-	-	-
4073000	REGULATORY DEBITS	566984	Amortz Reg A-Unrcvrd Plt/Decom Csts-UT	UT	2,758	-	-	-	-	2,758	-	-	-
4073000	REGULATORY DEBITS	566986	Amortz Reg A-Unrcvrd Plt/Decom Csts-WY	WYP	4,747	-	-	-	4,747	-	-	-	-
4073000	REGULATORY DEBITS	566992	OR Meters Replaced by AMI Amortization	OTHER	5,025	-	-	-	-	-	-	-	5,025
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	-	-	-	-	-	-	-	124
<b>4073000 Total</b>					<b>11,688</b>	<b>9</b>	<b>(1,512)</b>	<b>49</b>	<b>4,838</b>	<b>3,053</b>	<b>103</b>	<b>0</b>	<b>5,149</b>
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	7,594	-	-	-	-	-	7,594	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	56,685	-	56,685	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	16,161	-	-	16,161	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	436	-	-	-	-	-	436	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	1,385	-	1,385	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	630	-	-	630	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	36	-	-	-	-	-	36	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	2	-	2	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	17	-	-	17	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	2,121	-	-	-	-	-	2,121	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	845	-	845	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	712	-	-	712	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	-	0	-	-	-	-	-	-
<b>4074100 Total</b>					<b>86,624</b>	<b>0</b>	<b>58,916</b>	<b>17,520</b>	<b>0</b>	<b>0</b>	<b>10,187</b>	<b>0</b>	<b>0</b>
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(58,916)	-	(58,916)	-	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(17,520)	-	-	(17,520)	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(10,187)	-	-	-	-	-	(10,187)	-	-
<b>4074200 Total</b>					<b>(86,624)</b>	<b>0</b>	<b>(58,916)</b>	<b>(17,520)</b>	<b>0</b>	<b>0</b>	<b>(10,187)</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>					<b>76,333</b>	<b>1,358</b>	<b>15,985</b>	<b>4,576</b>	<b>12,313</b>	<b>31,545</b>	<b>3,303</b>	<b>0</b>	<b>7,254</b>

# **B5. TAXES OTHER THAN INCOME**





**Taxes Other Than Income (Actuals)**  
Sum of Range: 07/2022 - 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	583400	4081000/583400	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	(498)	(13)	(136)	(36)	(63)	(221)	(27)	(0)	-
<b>4081000 Total</b>					<b>(500)</b>	<b>(13)</b>	<b>(137)</b>	<b>(37)</b>	<b>(64)</b>	<b>(223)</b>	<b>(27)</b>	<b>(0)</b>	<b>-</b>
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	133,793	3,510	36,693	9,789	17,015	59,491	7,295	0	-
4081500	PROPERTY TAXES	579012	Property Tax Exp - Reg Deferral/Amortz	OR	45	-	45	-	-	-	-	-	-
<b>4081500 Total</b>					<b>133,838</b>	<b>3,510</b>	<b>36,738</b>	<b>9,789</b>	<b>17,015</b>	<b>59,491</b>	<b>7,295</b>	<b>0</b>	<b>-</b>
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,370	1,370	-	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	31,304	-	31,304	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	UT	8	-	-	-	-	8	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WA	0	-	-	0	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,938	-	-	-	1,938	-	-	-	-
<b>4081800 Total</b>					<b>34,622</b>	<b>1,370</b>	<b>31,304</b>	<b>0</b>	<b>1,938</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	15,922	418	4,367	1,165	2,025	7,080	868	0	-
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,514	-	1,514	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	379	5	100	26	56	169	23	0	-
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	27	-	-	27	-	-	-	-	-
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	58	1	15	4	9	26	4	0	-
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	105	-	-	-	105	-	-	-	-
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESAL ENERGY TAX	SE	270	3	71	18	40	121	16	0	-
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	1,947	27	523	146	268	874	109	0	-
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	13	0	3	1	2	6	1	0	-
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	498	6	131	34	74	222	30	0	-
<b>4081990 Total</b>					<b>20,734</b>	<b>460</b>	<b>6,725</b>	<b>1,421</b>	<b>2,579</b>	<b>8,498</b>	<b>1,050</b>	<b>0</b>	<b>-</b>
<b>Grand Total</b>					<b>188,692</b>	<b>5,327</b>	<b>74,630</b>	<b>11,173</b>	<b>21,469</b>	<b>67,775</b>	<b>8,318</b>	<b>0</b>	<b>-</b>

# **B6. FEDERAL INCOME TAXES**



**Interest Expense & Renewable Energy Tax Credits**

Twelve Months Ended - June 2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Acct	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other	
4091000	INC TX UTIL OP INC	310310	Renewable Electricity Production Tax Cre	SG	(196,378)	(2,704)	(52,794)	(14,705)	(27,053)	(88,135)	(10,986)	(0)
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	(39)	(1)	(11)	(3)	(5)	(17)	(2)	(0)
<b>4091000 Total</b>					<b>(196,419)</b>	<b>(2,705)</b>	<b>(52,806)</b>	<b>(14,708)</b>	<b>(27,059)</b>	<b>(88,153)</b>	<b>(10,988)</b>	<b>(0)</b>
4191000		0	AFUDC - EQUITY	SNP	(103,525)	(2,940)	(27,057)	(7,277)	(12,989)	(47,564)	(5,698)	(0)
<b>4191000 Total</b>					<b>(103,525)</b>	<b>(2,940)</b>	<b>(27,057)</b>	<b>(7,277)</b>	<b>(12,989)</b>	<b>(47,564)</b>	<b>(5,698)</b>	<b>(0)</b>
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	411,783	11,694	107,623	28,946	51,664	189,191	22,665	0
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	19,598	557	5,122	1,378	2,459	9,004	1,079	0
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	5,738	163	1,500	403	720	2,636	316	0
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRBS FEES &	SNP	702	20	183	49	88	322	39	0
<b>4270000 Total</b>					<b>437,821</b>	<b>12,434</b>	<b>114,428</b>	<b>30,776</b>	<b>54,931</b>	<b>201,154</b>	<b>24,098</b>	<b>0</b>
4280000	AMT DBT DISC & EXP	586180	AMORTIZATION - DEBT DISCOUNT	SNP	1,341	38	350	94	168	616	74	0
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,336	95	872	235	419	1,533	184	0
<b>4280000 Total</b>					<b>4,677</b>	<b>133</b>	<b>1,222</b>	<b>329</b>	<b>587</b>	<b>2,149</b>	<b>257</b>	<b>0</b>
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	404	11	106	28	51	186	22	0
<b>4281000 Total</b>					<b>404</b>	<b>11</b>	<b>106</b>	<b>28</b>	<b>51</b>	<b>186</b>	<b>22</b>	<b>0</b>
4290000	AMT PREM ON DEBT	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)
<b>4290000 Total</b>					<b>(2)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>
4310000	OTHER INTEREST EXP	0	4310000/0	SNP	28,782	817	7,522	2,023	3,611	13,224	1,584	0
4310000	OTHER INTEREST EXP	570019	Federal uncertain tax position int incom	SNP	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)
4310000	OTHER INTEREST EXP	575039	State uncertain tax position int income	SNP	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)
4310000	OTHER INTEREST EXP	575059	Current state tax interest income	SNP	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>4310000 Total</b>					<b>28,765</b>	<b>817</b>	<b>7,518</b>	<b>2,022</b>	<b>3,609</b>	<b>13,216</b>	<b>1,583</b>	<b>0</b>
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	2,506	71	655	176	314	1,151	138	0
<b>4313000 Total</b>					<b>2,506</b>	<b>71</b>	<b>655</b>	<b>176</b>	<b>314</b>	<b>1,151</b>	<b>138</b>	<b>0</b>
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(48,010)	(1,363)	(12,548)	(3,375)	(6,023)	(22,058)	(2,643)	(0)
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	493	14	129	35	62	226	27	0
<b>4320000 Total</b>					<b>(47,517)</b>	<b>(1,349)</b>	<b>(12,419)</b>	<b>(3,340)</b>	<b>(5,962)</b>	<b>(21,831)</b>	<b>(2,615)</b>	<b>(0)</b>
<b>Grand Total</b>					<b>126,711</b>	<b>6,472</b>	<b>31,647</b>	<b>8,006</b>	<b>13,482</b>	<b>60,307</b>	<b>6,797</b>	<b>0</b>



Schedule M (Actuals)  
Twelve Months Ending - June 2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
SCHMAP	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	153	4	41	11	20	69	8	0
SCHMAP	130100	Non - Deductible Expenses	SO	918	24	252	67	117	408	50	0
SCHMAP	130400	PMINon Deductible Exp	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
SCHMAP	130505	Executive Compensation 162(m)	SO	1,018	27	279	74	129	452	55	0
SCHMAP	130750	Non Deductible Fringe Benefits	SO	128	3	35	9	16	57	7	0
SCHMAP	130755	Non Deductible Parking Costs	SO	535	14	147	39	68	238	29	0
SCHMAP	505505	Income Tax Interest	SO	0	0	0	0	0	0	0	0
SCHMAP	610106	PMIFuel Tax Cr	SE	3	0	1	0	0	1	0	0
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	39	1	11	3	5	17	2	0
<b>SCHMAP Total</b>				<b>2,793</b>	<b>73</b>	<b>765</b>	<b>205</b>	<b>356</b>	<b>1,243</b>	<b>152</b>	<b>0</b>
SCHMAT	105100	Capitalized Labor Costs	SO	4,556	120	1,250	333	579	2,026	248	0
SCHMAT	105120	Book Depreciation	SCHMDEXP	1,086,393	26,839	291,288	80,460	142,092	486,104	59,609	0
SCHMAT	105121	PMIBook Depreciation	SE	6,260	80	1,649	427	930	2,798	377	0
SCHMAT	105130	CIAC	CIAC	137,504	9,281	34,374	7,965	11,824	67,239	6,821	-
SCHMAT	105140	Highway relocation	SNPD	2,643	178	661	153	227	1,292	131	-
SCHMAT	105142	Avoided Costs	SNP	90,682	2,575	23,701	6,374	11,377	41,663	4,991	0
SCHMAT	105471	UT Kalamath Relicensing Costs	OTHER	(32,081)	-	-	-	-	-	-	(32,081)
SCHMAT	210200	Prepaid Taxes-property taxes	GPS	(1,595)	(42)	(438)	(117)	(203)	(709)	(87)	(0)
SCHMAT	220100	Bad Debts Allowance - Cash Basis	BADDEBT	5,482	163	2,135	1,482	279	1,323	100	-
SCHMAT	320270	Reg Asset FAS 158 Pension Liab Adj	SO	34,175	897	9,373	2,500	4,346	15,196	1,863	0
SCHMAT	320280	Reg Asset FAS 158 Post Retire Liab	SO	(8,644)	(227)	(2,371)	(632)	(1,099)	(3,843)	(471)	(0)
SCHMAT	320281	Reg Asset - Post-Retirement Settlement L	SO	930	24	255	68	118	413	51	0
SCHMAT	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	(4,721)	-	-	-	-	-	-	(4,721)
SCHMAT	415251	Reg Asset - Low Carbon Energy Standards	OTHER	256	-	-	-	-	-	-	256
SCHMAT	415252	Reg Asset - Distribution System Plan - O	OTHER	(1,495)	-	-	-	-	-	-	(1,495)
SCHMAT	415261	Reg Asset-UT Wildland Fire Protection	OTHER	(10,017)	-	-	-	-	-	-	(10,017)
SCHMAT	415262	Reg Asset -Wildfire Mitigation Account -	OTHER	(52,673)	-	-	-	-	-	-	(52,673)
SCHMAT	415263	Reg Asset - Wildfire Damaged Asset - OR	OR	(137)	-	(137)	-	-	-	-	-
SCHMAT	415264	Reg Asset - TB Flats - OR	OTHER	(6,889)	-	-	-	-	-	-	(6,889)
SCHMAT	415270	Reg Asset - Electric Vehicle Charging In	OTHER	5,200	-	-	-	-	-	-	5,200
SCHMAT	415301	Environmental Costs WA	WA	357	-	-	357	-	-	-	-
SCHMAT	415305	Reg Asset - Cedar Springs II - OR	OTHER	(275)	-	-	-	-	-	-	(275)
SCHMAT	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	5,520	70	1,454	377	820	2,467	332	0
SCHMAT	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	2,754	-	-	-	-	-	-	2,754
SCHMAT	415430	Reg Asset - CA - Transportation Electri	OTHER	10	-	-	-	-	-	-	10
SCHMAT	415702	Reg Asset - Lake Side Liq.	WYP	27	-	-	-	27	-	-	-
SCHMAT	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	-	-	-	21	-	-	-
SCHMAT	415710	Reg Liability - WA - Accelerated Depreci	WA	(17,418)	-	-	(17,418)	-	-	-	-
SCHMAT	415728	Contra Reg Asset - Cholla U4 Closure - O	OTHER	(709)	-	-	-	-	-	-	(709)
SCHMAT	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	241	241	-	-	-	-	-	-
SCHMAT	415736	Reg Asset - Cholla Unrecovered Plant - W	WYP	3,810	-	-	-	3,810	-	-	-
SCHMAT	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	(77)	-	-	-	-	-	-	(77)
SCHMAT	415841	Reg Asset - Emergency Service Programs -	OTHER	(188)	-	-	-	-	-	-	(188)
SCHMAT	415855	CA - January 2010 Storm Costs	OTHER	506	-	-	-	-	-	-	506



Schedule M (Actuals)  
Twelve Months Ending - June 2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	415857	ID - Deferred Overburden Costs	88	-	-	-	-	-	-	-	88
SCHMAT	415858	WY - Deferred Overburden Costs	253	-	-	-	253	-	-	-	-
SCHMAT	415865	Reg Asset - UT MPA	(0)	-	-	-	-	-	-	-	(0)
SCHMAT	415868	Reg Asset - UT - Solar Incentive Program	4,258	-	-	-	-	-	-	-	4,258
SCHMAT	415876	Deferred Excess Net PowerCosts - OR	(119,809)	-	-	-	-	-	-	-	(119,809)
SCHMAT	415926	Reg Liability - Depreciation Decrease -	(2,715)	-	-	-	-	-	-	-	(2,715)
SCHMAT	415938	Reg Asset - Carbon Plant Decommissioning	(52)	(52)	-	-	-	-	-	-	-
SCHMAT	415942	Reg Liability - Steam Decommissioning -	3,570	-	-	3,570	-	-	-	-	-
SCHMAT	425105	Reg Asset - OR Asset Sale Gain Giveback	(859)	-	-	-	-	-	-	-	(859)
SCHMAT	425360	Hermiston Swap	172	2	46	13	24	77	10	0	-
SCHMAT	425380	Idaho Customer Balancing Account	(1,043)	-	-	-	-	-	-	-	(1,043)
SCHMAT	430100	Customer Service / Weatherization	(12,099)	-	-	-	-	-	-	-	(12,099)
SCHMAT	505125	ACCRUED ROYALTIES	597	8	157	41	89	267	36	0	-
SCHMAT	505400	Bonus Liability	(353)	(9)	(97)	(26)	(45)	(157)	(19)	(0)	-
SCHMAT	505450	Accrued Payroll Taxes	(12,550)	(329)	(3,442)	(918)	(1,596)	(5,580)	(684)	(0)	-
SCHMAT	5054501	Accrued Payroll Taxes - PMI	(504)	(6)	(133)	(34)	(75)	(225)	(30)	(0)	-
SCHMAT	505520	Bonus Accrual - PMI	37	0	10	3	5	17	2	0	-
SCHMAT	505525	Accrued Severance -PMI	(62)	(1)	(16)	(4)	(9)	(28)	(4)	(0)	-
SCHMAT	505600	Sick Leave Vacation & Personal Time	2,779	73	762	203	353	1,236	152	0	-
SCHMAT	505601	Sick Leave Accrual - PMI	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
SCHMAT	505700	Accrued Retention Bonus	(13)	(0)	(3)	(1)	(2)	(6)	(1)	(0)	-
SCHMAT	605100	Trojan Decommissioning Costs	(372)	(5)	(100)	(27)	(52)	(167)	(21)	(0)	-
SCHMAT	605710	Reverse Accrued Final Reclamation	(306)	-	-	-	-	-	-	-	(306)
SCHMAT	605715	Trapper Mine Contract Obligation	2,250	29	593	153	334	1,005	135	0	-
SCHMAT	610141	WA Rate Refunds	(2,847)	-	-	-	-	-	-	-	(2,847)
SCHMAT	610145	REG LIAB-DSM	2,095	-	-	-	-	-	-	-	2,095
SCHMAT	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	3,637	-	3,637	-	-	-	-	-	-
SCHMAT	610155	Reg Liability - Plant Closure Cost - WA	1,356	-	-	1,356	-	-	-	-	-
SCHMAT	705240	CA Alternative Rate for Energy Program(C	(452)	-	-	-	-	-	-	-	(452)
SCHMAT	705241	Reg Liability - CA California Alternativ	(192)	-	-	-	-	-	-	-	(192)
SCHMAT	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	(1,617)	-	-	-	-	-	-	-	(1,617)
SCHMAT	705263	Reg Liability - Sale of REC's-WA	78	-	-	-	-	-	-	-	78
SCHMAT	705266	Reg Liability - Energy Savings Assistanc	(253)	-	-	-	-	-	-	-	(253)
SCHMAT	705267	Reg Liability - WA Decoupling Mechanism	6,022	-	-	-	-	-	-	-	6,022
SCHMAT	705336	Reg Liability - Sale of Renewable Energy	913	-	-	-	-	-	-	-	913
SCHMAT	705340	Reg Liability - Excess Income Tax Deferr	(1,559)	-	-	-	-	-	-	-	(1,559)
SCHMAT	705342	Reg Liability - Excess Income Tax Deferr	(3,319)	-	-	-	-	-	-	-	(3,319)
SCHMAT	705344	Reg Liability - Excess Income Tax Deferr	(1,519)	-	-	-	-	-	-	-	(1,519)
SCHMAT	705345	Reg Liability - Excess Income Tax Deferr	21	-	-	-	-	-	-	-	21
SCHMAT	705352	Reg Liability - CA Klamath River Dams Re	1	1	-	-	-	-	-	-	-
SCHMAT	705400	Reg Liability - OR Injuries & Damages Re	(8,898)	-	(8,898)	-	-	-	-	-	-
SCHMAT	705410	Reg Liability - Cholla Decommissioning -	(38)	(38)	-	-	-	-	-	-	-
SCHMAT	705411	Reg Liability - Cholla Decommissioning -	(140)	-	-	-	-	-	(140)	-	-
SCHMAT	705412	Reg Liability - Cholla Decommissioning -	(618)	-	(618)	-	-	-	-	-	-
SCHMAT	705413	Reg Liability - Cholla Decommissioning -	(1,046)	-	-	-	-	(1,046)	-	-	-



Schedule M (Actuals)  
Twelve Months Ending - June 2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	705414	Reg Liability - Cholla Decommissioning -	WYP	270	-	-	-	270	-	-	-
SCHMAT	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	6,915	-	-	-	-	-	-	6,915
SCHMAT	705425	Reg Liability - Bridger Mine Accelerated	WA	2,549	-	-	2,549	-	-	-	-
SCHMAT	705450	Reg Liability - Property Insurance Reser	CA	(4,621)	(4,621)	-	-	-	-	-	-
SCHMAT	705451	Reg Liability - OR Property Insurance Re	OR	(5,492)	-	(5,492)	-	-	-	-	-
SCHMAT	705452	Reg Liability - Property Insurance Reser	WA	(311)	-	-	(311)	-	-	-	-
SCHMAT	705455	Reg Liability - WY Property Insurance Re	WYP	(373)	-	-	-	(373)	-	-	-
SCHMAT	705511	Regulatory Liability - CA Deferred Exces	OTHER	1,614	-	-	-	-	-	-	1,614
SCHMAT	705515	Regulatory Liability - OR Deferred Exces	OTHER	(3,970)	-	-	-	-	-	-	(3,970)
SCHMAT	705531	Regulatory Liability - UT Solar Feed-in	OTHER	(5,092)	-	-	-	-	-	-	(5,092)
SCHMAT	715105	MCI FOG Wire Lease	SG	(1,724)	(24)	(463)	(129)	(237)	(774)	(96)	(0)
SCHMAT	715720	NW Power Act-WA	OTHER	(123)	-	-	-	-	-	-	(123)
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	SO	(216)	(6)	(59)	(16)	(27)	(96)	(12)	(0)
SCHMAT	740100	Post Merger Loss-Reacquired Debt	SNP	404	11	106	28	51	186	22	0
SCHMAT	910245	Contra Receivable from Joint Owners	SO	(145)	(4)	(40)	(11)	(18)	(64)	(8)	(0)
SCHMAT	910905	Bridger Coal Company Underground Mine Co	SE	(82)	(1)	(22)	(6)	(12)	(36)	(5)	(0)
SCHMAT	920110	PMI-WY Extraction Tax	SE	(3,193)	(41)	(841)	(218)	(474)	(1,427)	(192)	(0)
<b>SCHMAT Total</b>				<b>1,091,695</b>	<b>35,188</b>	<b>348,275</b>	<b>88,543</b>	<b>173,605</b>	<b>609,144</b>	<b>73,108</b>	<b>0</b>
SCHMDP	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	444	6	117	30	66	199	27	0
SCHMDP	120100	Preferred Dividend - PPL	SNP	114	3	30	8	14	52	6	0
SCHMDP	910900	PMI Depletion	SE	3,089	39	814	211	459	1,381	186	0
<b>SCHMDP Total</b>				<b>3,647</b>	<b>48</b>	<b>960</b>	<b>249</b>	<b>539</b>	<b>1,631</b>	<b>219</b>	<b>0</b>
SCHMDT	105122	Repair Deduction	SG	173,185	2,385	46,559	12,968	23,858	77,726	9,688	0
SCHMDT	105125	Tax Depreciation	TAXDEPR	1,264,819	34,755	332,584	91,863	157,813	576,124	71,576	0
SCHMDT	105126	PMITax Depreciation	SE	2,439	31	642	166	362	1,090	147	0
SCHMDT	105137	Capitalized Depreciation	SO	10,828	284	2,970	792	1,377	4,815	590	0
SCHMDT	1051411	AFUDC - DEBT	SNP	47,394	1,346	12,387	3,331	5,946	21,775	2,609	0
SCHMDT	1051412	AFUDC - Equity	SNP	103,255	2,932	26,987	7,258	12,955	47,440	5,683	0
SCHMDT	105143	Basis Intangible Difference	SNP	394	11	103	28	49	181	22	0
SCHMDT	105150	CWIP Adjustment ~ PMI	SE	2,077	26	547	142	309	928	125	0
SCHMDT	105152	Gain/(Loss) on Prop Dispositions	GPS	53,986	1,416	14,806	3,950	6,866	24,005	2,944	0
SCHMDT	105175	Removal Cost (net of salvage)	GPS	75,936	1,992	20,826	5,556	9,657	33,765	4,140	0
SCHMDT	105470	Book Gain/Loss on Land Sales	GPS	477	13	131	35	61	212	26	0
SCHMDT	1102051	Tax Percentage Depletion - Deduction	SE	154	2	41	11	23	69	9	0
SCHMDT	205025	PMI - Fuel Cost Adjustment	SE	12,564	160	3,309	857	1,867	5,616	756	0
SCHMDT	205200	Coal M&S Inventory Write-Off	SNPD	150	10	38	9	13	74	7	-
SCHMDT	205411	PMISEC 263A Adjustment	SE	1,725	22	454	118	256	771	104	0
SCHMDT	210100	Prepaid Taxes-OR PUC	OR	139	-	139	-	-	-	-	-
SCHMDT	210120	Prepaid Taxes-UT PUC	UT	134	-	-	-	-	134	-	-
SCHMDT	210130	Prepaid Taxes-ID PUC	IDU	19	-	-	-	-	-	19	-
SCHMDT	210170	Prepaid Lease-Gadsby Gas Turbine	SG	769	11	207	58	106	345	43	0
SCHMDT	210175	Prepaid - FSA O&M - East	SG	1,955	27	526	146	269	877	109	0
SCHMDT	210180	OTHER PREPAIDS	SO	265	7	73	19	34	118	14	0
SCHMDT	210185	Prepaid Aircraft Maintenance Costs	SG	(44)	(1)	(12)	(3)	(6)	(20)	(2)	(0)



Schedule M (Actuals)  
Twelve Months Ending - June 2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	210190	Prepaid Water Rights	62	1	17	5	9	28	3	0	-
SCHMDT	320279	Reg Liability - FAS 158 Post Retirement	(7,029)	(184)	(1,928)	(514)	(894)	(3,126)	(383)	(0)	-
SCHMDT	320286	Reg Asset - Pension Settlement - OR	6,510	-	-	-	-	-	-	-	6,510
SCHMDT	320287	Reg Asset - Pension Settlement - UT	3,013	-	-	-	-	-	-	-	3,013
SCHMDT	320288	Reg Asset - Pension Settlement - WY	3,018	-	-	-	3,018	-	-	-	-
SCHMDT	415100	Reg Asset -WA Equity Advisory Group (CET	319	-	-	-	-	-	-	-	319
SCHMDT	415110	Def Reg Asset-Transmission Srvc Deposit	(4,645)	(64)	(1,249)	(348)	(640)	(2,085)	(260)	(0)	-
SCHMDT	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	(2,254)	-	-	-	-	-	-	-	(2,254)
SCHMDT	415255	Reg Asset-WY Wind Test Energy Deferral	(8)	-	-	-	(8)	-	-	-	-
SCHMDT	415260	Reg Asset - Fire Risk Mitigation - CA	7,824	-	-	-	-	-	-	-	7,824
SCHMDT	415300	Hazardous Waste Clean-up Costs	33,203	871	9,106	2,429	4,223	14,764	1,810	0	-
SCHMDT	415410	Reg Asset - Energy West Mining	504	6	133	34	75	225	30	0	-
SCHMDT	415411	ContraRA DeerCreekAband CA	(9)	(9)	-	-	-	-	-	-	-
SCHMDT	415412	ContraRA DeerCreekAband ID	955	-	-	-	-	-	955	-	-
SCHMDT	415413	ContraRA DeerCreekAband OR	3,686	-	3,686	-	-	-	-	-	-
SCHMDT	415415	ContraRA DeerCreekAband WA	8	-	-	8	-	-	-	-	-
SCHMDT	415416	ContraRA DeerCreekAband WY	(347)	-	-	-	(347)	-	-	-	-
SCHMDT	415431	Reg Asset - WA Transportation Electric	193	-	-	-	-	-	-	-	193
SCHMDT	415440	Reg Asset - Low Income Bill Discount - O	3,383	-	-	-	-	-	-	-	3,383
SCHMDT	415441	Reg Asset - Utility Community Advisory G	133	-	-	-	-	-	-	-	133
SCHMDT	415445	Reg Asset - Klamath Unrecovered Plant &	(654)	(9)	(176)	(49)	(90)	(293)	(37)	(0)	-
SCHMDT	415520	Reg Asset - WA Decoupling Mechanism	(5,571)	-	-	-	-	-	-	-	(5,571)
SCHMDT	415655	CA GHG Allowance	749	-	-	-	-	-	-	-	749
SCHMDT	415675	Reg Asset - UT - Deferred Stock Redempti	(83)	-	-	-	-	-	-	-	(83)
SCHMDT	415676	Reg Asset - WY - Deferred Stock Redempti	(28)	-	-	-	-	-	-	-	(28)
SCHMDT	415677	Reg Asset - Pref Stock Redemp Loss WA	(13)	-	-	-	-	-	-	-	(13)
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	803	-	-	-	-	-	-	-	803
SCHMDT	415701	CA Deferred Intervenor Funding	23	-	-	-	-	-	-	-	23
SCHMDT	415720	Reg Asset - Community Solar - OR	843	-	-	-	-	-	-	-	843
SCHMDT	415815	Insurance Reserve	122,900	3,224	33,706	8,992	15,630	54,647	6,701	0	-
SCHMDT	415833	Reg Asset - Pension Settlement - CA	524	-	-	-	-	-	-	-	524
SCHMDT	415862	Reg Asset - CA Mobile Home Park Conversi	(12)	-	-	-	-	-	-	-	(12)
SCHMDT	415863	Reg Asset - UT Subscriber Solar Program	(39)	-	-	-	-	(39)	-	-	-
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	(780)	-	-	-	-	-	-	-	(780)
SCHMDT	415870	CA Def Excess NPC	12,888	-	-	-	-	-	-	-	12,888
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	83,149	-	-	-	-	-	-	-	83,149
SCHMDT	415875	Deferred Excess Net Power Costs - UT	222,204	-	-	-	-	-	-	-	222,204
SCHMDT	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	(35)	-	-	-	-	(35)	-	-	-
SCHMDT	415879	Reg Asset - WY Liquidation Damages N2	(6)	-	-	-	(6)	-	-	-	-
SCHMDT	415882	Deferral of Renewable Energy Credit - WA	(286)	-	-	-	-	-	-	-	(286)
SCHMDT	415885	Reg Asset - Noncurrent Reclass - Other	50	-	-	-	-	-	-	-	50
SCHMDT	415892	Deferred Excess Net Power Costs - ID 09	22,702	-	-	-	-	-	-	-	22,702
SCHMDT	415906	Reg Asset - REC Sales Deferral - OR - No	117	-	-	-	-	-	-	-	117
SCHMDT	415920	Reg Asset - Depreciation Increase - ID	(3,485)	-	-	-	-	-	(3,485)	-	-
SCHMDT	415921	Reg Asset - Depreciation Increase - UT	(128)	-	-	-	-	(128)	-	-	-



Schedule M (Actuals)  
Twelve Months Ending - June 2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415922	Reg Asset - Depreciation Increase - WY	(442)	-	-	-	(442)	-	-	-	-
SCHMDT	415924	Reg Asset - Carbon Unrecovered Plant - U	4,979	-	-	-	-	4,979	-	-	-
SCHMDT	415929	Reg Asset - Carbon Decommissioning - CA	(202)	(202)	-	-	-	-	-	-	-
SCHMDT	415933	Reg Liability - Contra - Carbon Decommis	(2,775)	-	-	-	-	-	(2,775)	-	-
SCHMDT	415934	Reg Liability - Contra - Carbon Decommis	(17,054)	-	-	-	-	(17,054)	-	-	-
SCHMDT	415935	Reg Liability - Contra - Carbon Decommis	(5,669)	-	-	-	(5,669)	-	-	-	-
SCHMDT	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	(746)	(10)	(200)	(56)	(103)	(335)	(42)	(0)	-
SCHMDT	415943	Reg Asset - Covid-19 Bill Assistance Pro	(62)	-	-	-	-	-	-	-	(62)
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	(106)	(7)	(27)	(6)	(9)	(52)	(5)	-	-
SCHMDT	425400	UT Kalamath Relicensing Costs	(2,089)	-	-	-	-	-	-	-	(2,089)
SCHMDT	430110	Reg Asset balance reclass	2,095	-	-	-	-	-	-	-	2,095
SCHMDT	430112	Reg Asset - Other - Balance Reclass	10,730	-	-	-	-	-	-	-	10,730
SCHMDT	505510	Vacation Accrual - PMI	64	1	17	4	10	29	4	0	-
SCHMDT	605103	ARO/Reg Diff - Trojan - WA	(116)	-	-	(116)	-	-	-	-	-
SCHMDT	610100	PMIDEVT COST AMORT	(336)	(4)	(88)	(23)	(50)	(150)	(20)	(0)	-
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	139	4	38	10	18	62	8	0	-
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets	3,469	44	914	237	515	1,551	209	0	-
SCHMDT	610114	PMI EITF Pre Stripping Costs	4,059	52	1,069	277	603	1,814	244	0	-
SCHMDT	610146	OR Reg Asset/Liability Consolidation	13	-	13	-	-	-	-	-	-
SCHMDT	705261	Reg Liability - Sale of Renewable Energy	343	-	-	-	-	-	-	-	343
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge	(902)	-	-	-	-	-	-	-	(902)
SCHMDT	705337	Reg Liability - Sale of Renewable Energy	(400)	-	-	-	-	-	-	-	(400)
SCHMDT	705454	Reg Liability - UT Property Insurance Re	1,463	-	-	-	-	1,463	-	-	-
SCHMDT	705755	Reg Liability - Non current Reclass - Ot	(50)	-	-	-	-	-	-	-	(50)
SCHMDT	715295	Reg Liability - Fly Ash - OR	(1,402)	-	-	-	-	-	-	-	(1,402)
SCHMDT	720200	Deferred Comp Plan Benefits-PPL	(168)	(4)	(46)	(12)	(21)	(75)	(9)	(0)	-
SCHMDT	720500	Severance Accrual	(63)	(2)	(17)	(5)	(8)	(28)	(3)	(0)	-
SCHMDT	720805	FAS 158 - Funded Pension Asset	13,189	346	3,617	965	1,677	5,864	719	0	-
SCHMDT	720815	FAS 158 Post Retirement Liability	1,155	30	317	84	147	513	63	0	-
SCHMDT	910530	Injuries and Damages Reserve	(476,956)	(12,513)	(130,807)	(34,896)	(60,657)	(212,078)	(26,006)	(0)	-
<b>SCHMDT Total</b>			<b>1,789,130</b>	<b>36,999</b>	<b>381,409</b>	<b>104,324</b>	<b>178,795</b>	<b>646,505</b>	<b>76,331</b>	<b>0</b>	<b>364,767</b>
<b>Grand Total</b>			<b>2,887,265</b>	<b>72,308</b>	<b>731,409</b>	<b>193,321</b>	<b>353,296</b>	<b>1,258,524</b>	<b>149,810</b>	<b>0</b>	<b>128,598</b>



# **B7. D.I.T. EXPENSE AND I.T.C. ADJUSTMENT**



Deferred Income Tax Expense (Actuals)  
Twelve Months Ending - June 2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA	-	-	-	-	-	-	-	-
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	-	-	-	-	-	-	-	-
4101000	105121	282PMI Book Depreciation	SE	-	-	-	-	-	-	-	-
4101000	105122	Repair Deduction	SG	42,580	586	11,447	3,189	5,866	19,110	2,382	0
4101000	105125	Tax Depreciation	TAXDEPR	310,976	8,545	81,771	22,586	38,801	141,649	17,598	0
4101000	105126	282DIT PMIDepreciation-Tax	SE	600	8	158	41	89	268	36	0
4101000	105137	Capitalized Depreciation	SO	2,662	70	730	195	339	1,184	145	0
4101000	105141	AFUDC Debt	SNP	11,653	331	3,045	819	1,462	5,354	641	0
4101000	1051411	AFUDC Equity	SNP	25,387	721	6,635	1,785	3,185	11,664	1,397	0
4101000	105143	282Basis Intangible Difference	SNP	97	3	25	7	12	44	5	0
4101000	105147	Sec 1031 Like Kind Exchange	SO	-	-	-	-	-	-	-	-
4101000	105148	Mine Safety Sec. 179E Election - PPW	SE	-	-	-	-	-	-	-	-
4101000	105149	Mine Safety Sec. 179E Election - PMI	SE	-	-	-	-	-	-	-	-
4101000	105150	CWIP Adjustment ~ PMI	SE	511	6	135	35	76	228	31	0
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	13,273	348	3,640	971	1,688	5,902	724	0
4101000	105153	Contract Liability Basis Adjustment -Che	SG	-	-	-	-	-	-	-	-
4101000	105165	Coal Mine Development	SE	-	-	-	-	-	-	-	-
4101000	105170	Coal Mine Extension	SE	-	-	-	-	-	-	-	-
4101000	105171	PMI Coal Mine Extension Costs	SE	-	-	-	-	-	-	-	-
4101000	105175	Cost of Removal	GPS	18,670	490	5,120	1,366	2,374	8,302	1,018	0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	-	-	-	-	-	-	-	-
4101000	105470	282Book Gain/Loss on Land Sales	GPS	117	3	32	9	15	52	6	0
4101000	110200	IGC Tax Percentage Depletion Deduct	SE	-	-	-	-	-	-	-	-
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	-	-	-	-	-	-	-	-
4101000	1102051	Tax Percentage Depletion - Deduction (BI	SE	38	0	10	3	6	17	2	0
4101000	120105	Willow Wind Account Receivable	WA	-	-	-	-	-	-	-	-
4101000	205025	PMI-Fuel Cost Adjustment	SE	3,089	39	814	211	459	1,381	186	0
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	37	2	9	2	3	18	2	-
4101000	205205	Inventory Reserve - PMI	SE	-	-	-	-	-	-	-	-
4101000	205411	190PMISec263A	SE	424	5	112	29	63	190	26	0
4101000	210100	283OR PUC Prepaid Taxes	OR	34	-	34	-	-	-	-	-
4101000	210120	283UT PUC Prepaid Taxes	UT	33	-	-	-	-	33	-	-
4101000	210130	283ID PUC Prepaid Taxes	IDU	5	-	-	-	-	-	5	-
4101000	210140	283WY PSC Prepaid Taxes	WYP	-	-	-	-	-	-	-	-
4101000	210170	Prepaid - FSA O&M - West	SG	189	3	51	14	26	85	11	0
4101000	210175	Prepaid - FSA O&M - East	SG	481	7	129	36	66	216	27	0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	65	2	18	5	8	29	4	0
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)
4101000	210190	Prepaid Water Rights	SG	15	0	4	1	2	7	1	0
4101000	210195	Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER	-	-	-	-	-	-	-	-
4101000	287616	Regulatory Assets - Interim Provisions	OTHER	-	-	-	-	-	-	-	-
4101000	320210	190R&E Expense Sec174 Deduction	SO	-	-	-	-	-	-	-	-



Deferred Income Tax Expense (Actuals)  
Twelve Months Ending - June 2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	320271	Contra Reg Asset - Pension Plan CTG		-	-	-	-	-	-	-	-
4101000	320279	Reg Liability - FAS 158 Post Retirement	(1,728)	(45)	(474)	(126)	(220)	(768)	(94)	(0)	-
4101000	320286	Reg Asset - Pension Settlement - OR	1,601	-	-	-	-	-	-	-	1,601
4101000	320287	Reg Asset - Pension Settlement - UT	741	-	-	-	-	-	-	-	741
4101000	320288	Reg Asset - Pension Settlement - WY	742	-	-	-	742	-	-	-	-
4101000	320290	LT Prepaid IBEW 57 Pension Contribution		-	-	-	-	-	-	-	-
4101000	320291	Prepaid IBEW 57 Pension Contribution - C		-	-	-	-	-	-	-	-
4101000	415100	Reg Asset -WA Equity Advisory Group (CET	78	-	-	-	-	-	-	-	78
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOS	(1,142)	(16)	(307)	(86)	(157)	(513)	(64)	(0)	-
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONT		-	-	-	-	-	-	-	-
4101000	415200	REG ASSET - OR TRANSPORTATION ELEC	(554)	-	-	-	-	-	-	-	(554)
4101000	415255	Reg Asset-WY Wind Test Energy Deferral	(2)	-	-	-	(2)	-	-	-	-
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	1,924	-	-	-	-	-	-	-	1,924
4101000	415300	283Hazardous Waste/Environmental Cleanup	8,164	214	2,239	597	1,038	3,630	445	0	-
4101000	415406	Reg Asset Utah ECAM		-	-	-	-	-	-	-	-
4101000	415410	Reg Asset - Energy West Mining	124	2	33	8	18	55	7	0	-
4101000	415411	ContraRA DeerCreekAband CA	(2)	(2)	-	-	-	-	-	-	-
4101000	415412	ContraRA DeerCreekAband ID	235	-	-	-	-	-	235	-	-
4101000	415413	ContraRA DeerCreekAband OR	906	-	906	-	-	-	-	-	-
4101000	415414	ContraRA DeerCreekAband UT		-	-	-	-	-	-	-	-
4101000	415415	ContraRA DeerCreekAband WA	2	-	-	2	-	-	-	-	-
4101000	415416	ContraRA DeerCreekAband WY	(85)	-	-	-	(85)	-	-	-	-
4101000	415417	Contra RA UMWA Pension CA		-	-	-	-	-	-	-	-
4101000	415418	Contra RA UMWA Pension ID		-	-	-	-	-	-	-	-
4101000	415419	Contra RA UMWA Pension OR		-	-	-	-	-	-	-	-
4101000	415420	Contra RA UMWA Pension UT		-	-	-	-	-	-	-	-
4101000	415421	Contra RA UMWA Pension WA		-	-	-	-	-	-	-	-
4101000	415422	Contra RA UMWA Pension WY		-	-	-	-	-	-	-	-
4101000	415431	Reg Asset - WA Transportation Electrific	47	-	-	-	-	-	-	-	47
4101000	415440	Reg Asset - Low Income Bill Discount - O	832	-	-	-	-	-	-	-	832
4101000	415441	Reg Asset - Utility Community Advisory G	33	-	-	-	-	-	-	-	33
4101000	415445	Reg Asset - Klamath Unrecovered Plant &	(161)	(2)	(43)	(12)	(22)	(72)	(9)	(0)	-
4101000	415501	Cholla Plt Transact Costs- APS Amort - I		-	-	-	-	-	-	-	-
4101000	415502	Cholla Plt Transact Costs- APS Amort - O		-	-	-	-	-	-	-	-
4101000	415520	Reg Asset - WA Decoupling Mechanism	(1,370)	-	-	-	-	-	-	-	(1,370)
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer		-	-	-	-	-	-	-	-
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer		-	-	-	-	-	-	-	-
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer		-	-	-	-	-	-	-	-
4101000	415545	Reg Asset - WA Merwin Project		-	-	-	-	-	-	-	-
4101000	415585	Reg Asset - OR Sch 203 - Black Cap		-	-	-	-	-	-	-	-
4101000	415655	CA GHG Allowance	184	-	-	-	-	-	-	-	184
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	(20)	-	-	-	-	-	-	-	(20)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	(7)	-	-	-	-	-	-	-	(7)



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	(3)	-	-	-	-	-	-	-	(3)
4101000	415680	190Def Intervenor Funding Grants-OR	197	-	-	-	-	-	-	-	197
4101000	415700	190Reg Liabs BPA balancing accounts-OR		-	-	-	-	-	-	-	-
4101000	415701	CA Deferred Intervenor Funding	6	-	-	-	-	-	-	-	6
4101000	415720	Reg Asset - Community Solar - OR	207	-	-	-	-	-	-	-	207
4101000	415755	Reg Asset - Major Mtc Exp - Colstrip U4		-	-	-	-	-	-	-	-
4101000	415815	Insurance Reserve	30,217	793	8,287	2,211	3,843	13,436	1,648	0	-
4101000	415820	Contra Pension Reg Asset MMT & CTG OR		-	-	-	-	-	-	-	-
4101000	415821	Contra Pension Reg Asset MMT & CTG WY		-	-	-	-	-	-	-	-
4101000	415823	Contra Pension Reg Asset CTG - UT		-	-	-	-	-	-	-	-
4101000	415824	Contra Pension Reg Asset MMT & CTG CA		-	-	-	-	-	-	-	-
4101000	415825	Contra Pension Reg Asset CTG - WA		-	-	-	-	-	-	-	-
4101000	415833	Reg Asset - Pension Settlement - CA	129	-	-	-	-	-	-	-	129
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet		-	-	-	-	-	-	-	-
4101000	415850	Unrecovered Plant Powerdale		-	-	-	-	-	-	-	-
4101000	415851	Powerdale Hydro Decom Reg Asset - CA		-	-	-	-	-	-	-	-
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	(3)	-	-	-	-	-	-	-	(3)
4101000	415863	Reg Asset - UT Subscriber Solar Program	(10)	-	-	-	-	(10)	-	-	-
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	(192)	-	-	-	-	-	-	-	(192)
4101000	415869	Reg Asset - CA Deferred Net Power Costs		-	-	-	-	-	-	-	-
4101000	415870	Deferred Excess Net Power Costs CA	3,169	-	-	-	-	-	-	-	3,169
4101000	415874	Deferred Excess Net Power Costs - WY 09	20,444	-	-	-	-	-	-	-	20,444
4101000	415875	Deferred Excess Net Power Costs - UT	54,632	-	-	-	-	-	-	-	54,632
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES N	(9)	-	-	-	-	(9)	-	-	-
4101000	415879	Reg Asset - WY Liquidation Damages N2	(1)	-	-	-	(1)	-	-	-	-
4101000	415882	Deferral of Renewable Energy Credit - WA	(70)	-	-	-	-	-	-	-	(70)
4101000	415884	Reg Asset - Current Reclass - Other		-	-	-	-	-	-	-	-
4101000	415885	Reg Asset - Noncurrent Reclass - Other	12	-	-	-	-	-	-	-	12
4101000	415886	Reg Asset - ID Deferred Excess Net Power		-	-	-	-	-	-	-	-
4101000	415888	Reg Asset - UT Deferred Excess Net Power		-	-	-	-	-	-	-	-
4101000	415892	Deferred Excess Net Power Costs - ID 09	5,582	-	-	-	-	-	-	-	5,582
4101000	415894	Reg Asset - REC Sales Deferral - CA - No		-	-	-	-	-	-	-	-
4101000	415900	OR SB 408 Recovery		-	-	-	-	-	-	-	-
4101000	415901	Reg Asset - WY Deferred Excess Net Power		-	-	-	-	-	-	-	-
4101000	415903	Reg Asset REC Sales Deferral - WA		-	-	-	-	-	-	-	-
4101000	415904	Reg Asset - WY REC's in Rates - Current		-	-	-	-	-	-	-	-
4101000	415905	Reg Asset - OR REC's in Rates - Current		-	-	-	-	-	-	-	-
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	29	-	-	-	-	-	-	-	29
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu		-	-	-	-	-	-	-	-
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu		-	-	-	-	-	-	-	-
4101000	415910	Reg Asset - Naughton Unit #3 Costs		-	-	-	-	-	-	-	-
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA		-	-	-	-	-	-	-	-
4101000	415918	Reg Asset - RPS Compliance Purchases		-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	(857)	-	-	-	-	(857)	-	-
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	(31)	-	-	-	(31)	-	-	-
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	(109)	-	-	(109)	-	-	-	-
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	-	-	-	-	-	-	-	-
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	1,224	-	-	-	1,224	-	-	-
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-	-	-	-	-	-	-	-
4101000	415929	Reg Asset - Carbon Decommissioning - CA	CA	(50)	(50)	-	-	-	-	-	-
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU	-	-	-	-	-	-	-	-
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT	-	-	-	-	-	-	-	-
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP	-	-	-	-	-	-	-	-
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	(682)	-	-	-	-	(682)	-	-
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	(4,193)	-	-	-	(4,193)	-	-	-
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	(1,394)	-	-	(1,394)	-	-	-	-
4101000	415936	REG ASSET - CARBON PLANT DECOMMISS	SG	(183)	(3)	(49)	(14)	(25)	(82)	(10)	(0)
4101000	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	(15)	-	-	-	-	-	-	(15)
4101000	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	-	-	-	-	-	-	-	-
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	-	-	-	-	-	-	-	-
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	-	-	-	-	-	-	-	-
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	-	-	-	-	-	-	-	-
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-	-	-	-	-	-	-	-
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	(26)	(2)	(7)	(2)	(2)	(13)	(1)	-
4101000	425225	Duke/Hermiston Contract Renegotiation	SG	-	-	-	-	-	-	-	-
4101000	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-	-	-	-
4101000	425400	UT Kalamath Relicensing Costs	OTHER	(514)	-	-	-	-	-	-	(514)
4101000	430110	Reg Asset Balance Reclass	OTHER	515	-	-	-	-	-	-	515
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	2,638	-	-	-	-	-	-	2,638
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-
4101000	505510	190PMI Vacation/Bonus	SE	16	0	4	1	2	7	1	0
4101000	505600	190Vacation Sickleave & PT Accrual	SO	-	-	-	-	-	-	-	-
4101000	605101	Trojan Decommissioning Costs - WA	WA	-	-	-	-	-	-	-	-
4101000	605102	Trojan Decommissioning Costs - OR	OR	-	-	-	-	-	-	-	-
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	(29)	-	(29)	-	-	-	-	-
4101000	610100	283PMI AMORT DEVELOPMENT	SE	(83)	(1)	(22)	(6)	(12)	(37)	(5)	(0)
4101000	6101001	190NOPA 103-99-00 RAR	SO	34	1	9	3	4	15	2	0
4101000	610111	283PMI SALE OF ASSETS	SE	853	11	225	58	127	381	51	0
4101000	610114	PMI EITF Pre stripping Cost	SE	998	13	263	68	148	446	60	0
4101000	610146	190OR Reg Asset/Liability Consol	OR	3	-	3	-	-	-	-	-
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	-	-	-	-	-	-	-	-
4101000	705210	190Property Insurance	SO	-	-	-	-	-	-	-	-
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	84	-	-	-	-	-	-	84
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	(222)	-	-	-	-	-	-	(222)
4101000	705300	Reg. Liability - Deferred Benefit Arch S	SE	-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA	-	-	-	-	-	-	-	-	
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	(98)	-	-	-	-	-	-	(98)	
4101000	705454	Reg Liability - UT Property Insurance Re	UT	360	-	-	-	360	-	-	-	
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	-	-	-	-	-	-	-	-	
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER	-	-	-	-	-	-	-	-	
4101000	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	(12)	-	-	-	-	-	-	(12)	
4101000	715295	Reg Liability - Fly Ash - OR	OTHER	(345)	-	-	-	-	-	-	(345)	
4101000	715800	190Redding Contract	SG	-	-	-	-	-	-	-	-	
4101000	720200	190Deferred Compensation Payout	SO	(41)	(1)	(11)	(3)	(5)	(18)	(2)	(0)	
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	-	-	-	-	-	-	-	-	
4101000	720500	190Severance	SO	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	
4101000	720800	190FAS 158 Pension Liability	SO	-	-	-	-	-	-	-	-	
4101000	720805	FAS 158 - Funded Pension Asset	SO	3,243	85	889	237	412	1,442	177	0	
4101000	720810	190FAS 158 Post Retirement Liability	SO	-	-	-	-	-	-	-	-	
4101000	720815	FAS 158 Post Retirement Liability	SO	284	7	78	21	36	126	15	0	
4101000	910530	190Injuries & Damages	SO	(117,267)	(3,076)	(32,161)	(8,580)	(14,913)	(52,143)	(6,394)	(0)	
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	-	-	-	-	-	-	-	-	
<b>4101000</b>	<b>Total</b>			<b>439,886</b>	<b>9,097</b>	<b>93,775</b>	<b>25,650</b>	<b>43,960</b>	<b>158,954</b>	<b>18,767</b>	<b>0</b>	<b>89,684</b>
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	-	-	-	-	-	-	-	-	
4111000	105100	190CAPITALIZED LABOR COSTS	SO	(1,120)	(29)	(307)	(82)	(142)	(498)	(61)	(0)	
4111000	105112	Non-Protected PP&E EDIT - UT	UT	-	-	-	-	-	-	-	-	
4111000	1051151	Depreciation Flow-Through - CA	CA	(397)	(397)	-	-	-	-	-	-	
4111000	10511510	Def In Tax Exp~Effects Ratemaking~Assets	SG	(7,610)	(105)	(2,046)	(570)	(1,048)	(3,415)	(426)	(0)	
4111000	10511511	Def In Tax Exp~Effects Ratemaking~AssetS	SG	(34)	(0)	(9)	(3)	(5)	(15)	(2)	(0)	
4111000	10511512	Def In Tax Exp~Effects Ratemaking~AssetS	SG	53	1	14	4	7	24	3	0	
4111000	10511513	Def In Tax Exp~Effects Ratemaking~Assets	SO	(651)	(17)	(178)	(48)	(83)	(289)	(35)	(0)	
4111000	1051152	Depreciation Flow-Through - FERC	FERC	(177)	-	-	-	-	-	-	(177)	
4111000	1051153	Depreciation Flow-Through - ID	IDU	(295)	-	-	-	-	(295)	-	-	
4111000	1051154	Depreciation Flow-Through - OR	OR	(2,358)	-	(2,358)	-	-	-	-	-	
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	(19)	-	-	-	-	-	-	(19)	
4111000	1051156	Depreciation Flow-Through - UT	UT	(945)	-	-	-	(945)	-	-	-	
4111000	1051157	Depreciation Flow-Through - WA	WA	278	-	-	278	-	-	-	-	
4111000	1051158	Depreciation Flow-Through - WYP	WYP	(1,001)	-	-	-	(1,001)	-	-	-	
4111000	1051159	Depreciation Flow-Through - WYU	WYU	(742)	-	-	-	(742)	-	-	-	
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	0	0	-	-	-	-	-	-	
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	FERC	0	-	-	-	-	-	-	0	
4111000	1051173	Protected PP&E EDIT - PMI - ID - Fed Onl	IDU	2	-	-	-	-	-	2	-	
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	OR	7	-	7	-	-	-	-	-	
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	UT	13	-	-	-	-	13	-	-	
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	7	-	-	7	-	-	-	-	
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	5	-	-	-	-	-	5	-	
4111000	105120	Book Depreciation	SCHMDEXP	(267,107)	(6,599)	(71,618)	(19,782)	(34,936)	(119,516)	(14,656)	(0)	



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4111000	105121	282DIT PMIDepreciation-Book	(1,539)	(20)	(405)	(105)	(229)	(688)	(93)	(0)	-
4111000	105123	Sec 481a Adj- Repair Deduction		-	-	-	-	-	-	-	-
4111000	105130	CIAC	(33,808)	(2,282)	(8,451)	(1,958)	(2,907)	(16,532)	(1,677)	-	-
4111000	105140	Highway Relocation	(650)	(44)	(162)	(38)	(56)	(318)	(32)	-	-
4111000	105142	Avoided Costs	(22,296)	(633)	(5,827)	(1,567)	(2,797)	(10,244)	(1,227)	(0)	-
4111000	105146	Capitalization of Test Energy		-	-	-	-	-	-	-	-
4111000	105220	282CHOLLA TAX LEASE		-	-	-	-	-	-	-	-
4111000	105271	Def In Tax Exp - Other Property Flowthro	(109)	(109)	-	-	-	-	-	-	-
4111000	105272	Def In Tax Exp - Other Property Flowthro	(63)	-	-	-	-	-	(63)	-	-
4111000	105273	Def In Tax Exp - Other Property Flowthro	258	-	258	-	-	-	-	-	-
4111000	105274	Def In Tax Exp - Other Property Flowthro	547	-	-	-	-	547	-	-	-
4111000	105275	Def In Tax Exp - Other Property Flowthro	(305)	-	-	(305)	-	-	-	-	-
4111000	105276	Def In Tax Exp - Other Property Flowthro	(344)	-	-	-	(344)	-	-	-	-
4111000	105471	UT Kalamath Relicensing Costs	7,888	-	-	-	-	-	-	-	7,888
4111000	110100	283BOOK COST DEPLETION ADDBACK		-	-	-	-	-	-	-	-
4111000	205100	190COAL PILE INVENTORY		-	-	-	-	-	-	-	-
4111000	205210	ERC (Emission Reduction Credit) Impairme		-	-	-	-	-	-	-	-
4111000	210200	283Prepaid Taxes-Property Taxes	392	10	108	29	50	174	21	0	-
4111000	220100	190Bad Debt Allowance	(1,348)	(40)	(525)	(364)	(69)	(325)	(25)	-	-
4111000	2874941	190Idaho ITC Credits		-	-	-	-	-	-	-	-
4111000	320270	Reg Asset FAS 158 Pension Liab	(8,402)	(220)	(2,304)	(615)	(1,069)	(3,736)	(458)	(0)	-
4111000	320280	Reg Asset FAS 158 Post Retire Liab	2,125	56	583	155	270	945	116	0	-
4111000	320281	Reg Asset - Post-Retirement Settlement L	(229)	(6)	(63)	(17)	(29)	(102)	(12)	(0)	-
4111000	320282	Reg Asset - Post-Retirement Settlement L		-	-	-	-	-	-	-	-
4111000	320283	Reg Asset - Post-Retirement Settlement L		-	-	-	-	-	-	-	-
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	1,161	-	-	-	-	-	-	-	1,161
4111000	415251	Reg Asset - Low Carbon Energy Standards	(63)	-	-	-	-	-	-	-	(63)
4111000	415252	Reg Asset - Distribution System Plan - O	368	-	-	-	-	-	-	-	368
4111000	415261	Reg Asset-UT Wildland Fire Protection	2,463	-	-	-	-	-	-	-	2,463
4111000	415262	Reg Asset -Wildfire Mitigation Account -	12,950	-	-	-	-	-	-	-	12,950
4111000	415263	Reg Asset - Wildfire Damaged Asset - OR	34	-	34	-	-	-	-	-	-
4111000	415264	Reg Asset - TB Flats - OR	1,694	-	-	-	-	-	-	-	1,694
4111000	415270	Reg Asset - Electric Vehicle Charging In	(1,279)	-	-	-	-	-	-	-	(1,279)
4111000	415301	190Hazardous Waste/Environmental-WA	(88)	-	-	(88)	-	-	-	-	-
4111000	415305	Reg Asset - Cedar Springs II - OR	67	-	-	-	-	-	-	-	67
4111000	415406	Reg Asset Utah ECAM		-	-	-	-	-	-	-	-
4111000	415423	Contra PP&E Deer Creek		-	-	-	-	-	-	-	-
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	(1,357)	(17)	(358)	(93)	(202)	(607)	(82)	(0)	-
4111000	415425	Contra Reg Asset - UMWA Pension		-	-	-	-	-	-	-	-
4111000	415426	Reg Asset - 2020 GRC - Meters Replaced b	(677)	-	-	-	-	-	-	-	(677)
4111000	415430	Reg Asset - CA - Transportation Electri	(3)	-	-	-	-	-	-	-	(3)
4111000	415500	283Cholla Pit Trans-APS Amort		-	-	-	-	-	-	-	-
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE		-	-	-	-	-	-	-	-





Deferred Income Tax Expense (Actuals)  
Twelve Months Ending - June 2023  
Allocation Method - Factor 2020 Protocol  
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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415645	RA - OR OCAT Expense Deferral	OTHER	(145)	-	-	-	-	-	-	(145)
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	(7)	-	-	(7)	-	-	-	-
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	(5)	-	-	(5)	-	-	-	-
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT		-	-	-	-	-	-	-
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP		-	-	-	-	-	-	-
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	4,283	-	4,283	-	-	-	-	-
4111000	415723	Reg Asset - Cholla U4 - O&M Depreciation	IDU		-	-	-	-	-	-	-
4111000	415724	Deferred Income Tax Expense ~ Cholla U4	SG		-	-	-	-	-	-	-
4111000	415728	Contra Reg Asset - Cholla U4 Closure - O	OTHER	174	-	-	-	-	-	-	174
4111000	415729	Contra Reg Asset - Cholla U4 Closure - U	UT		-	-	-	-	-	-	-
4111000	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP		-	-	-	-	-	-	-
4111000	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	(59)	(59)	-	-	-	-	-	-
4111000	415736	Reg Asset - Cholla Unrecovered Plant - W	WYP	(937)	-	-	(937)	-	-	-	-
4111000	415803	RTO Grid West N/R Writeoff WA	WA		-	-	-	-	-	-	-
4111000	415804	RTO Grid West Notes Receivable-OR	OR		-	-	-	-	-	-	-
4111000	415806	RTO Grid West N/R Writeoff ID	IDU		-	-	-	-	-	-	-
4111000	415822	Reg Asset - Pension MMT -UT	UT		-	-	-	-	-	-	-
4111000	415827	Reg Asset Post Retirement MMT - OR	OR		-	-	-	-	-	-	-
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP		-	-	-	-	-	-	-
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT		-	-	-	-	-	-	-
4111000	415831	Reg Asset Post Retirement MMT - CA	CA		-	-	-	-	-	-	-
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	19	-	-	-	-	-	-	19
4111000	415841	Reg Asset - Emergency Service Programs -	OTHER	46	-	-	-	-	-	-	46
4111000	415842	Reg Asset-Arrearage Payment Program(CAPP	OTHER		-	-	-	-	-	-	-
4111000	415843	Reg Asset-Arrearage Payment Program(CAPP	OTHER		-	-	-	-	-	-	-
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU		-	-	-	-	-	-	-
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR		-	-	-	-	-	-	-
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA		-	-	-	-	-	-	-
4111000	415855	CA - January 2010 Storm Costs	OTHER	(124)	-	-	-	-	-	-	(124)
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP		-	-	-	-	-	-	-
4111000	415857	ID - Deferred Overburden Costs	OTHER	(22)	-	-	-	-	-	-	(22)
4111000	415858	WY - Deferred Overburden Costs	WYP	(62)	-	-	(62)	-	-	-	-
4111000	415859	WY - Deferred Advertising Costs	WYP		-	-	-	-	-	-	-
4111000	415865	Reg Asset - UT MPA	OTHER	0	-	-	-	-	-	-	0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER		-	-	-	-	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	(1,047)	-	-	-	-	-	-	(1,047)
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	29,457	-	-	-	-	-	-	29,457
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER		-	-	-	-	-	-	-
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER		-	-	-	-	-	-	-
4111000	415890	ID MEHC 2006 Transition Costs	IDU		-	-	-	-	-	-	-
4111000	415891	WY - 2006 Transition Severance Costs	WYP		-	-	-	-	-	-	-
4111000	415893	OR - MEHC Transition Service Costs	OTHER		-	-	-	-	-	-	-
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR		-	-	-	-	-	-	-





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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	-	-	-	-	-	-	-	-
4111000	415897	Reg Asset MEHC Transition Service Costs	CA	-	-	-	-	-	-	-	-
4111000	415898	Deferred Coal Costs - Naughton Contract	SE	-	-	-	-	-	-	-	-
4111000	415902	Reg Asset - UT REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	-	-	-	-	-	-	-	-
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	-	-	-	-	-	-	-	-
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	-	-	-	-	-	-	-	-
4111000	415914	Reg Asset - UT - Naughton U3 Costs	UT	-	-	-	-	-	-	-	-
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP	-	-	-	-	-	-	-	-
4111000	415926	Reg Liability - Depreciation Decrease -	OTHER	668	-	-	-	-	-	-	668
4111000	415927	Reg Liability - Depreciation Decrease De	WA	-	-	-	-	-	-	-	-
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA	13	13	-	-	-	-	-	-
4111000	415939	Reg Asset - Carbon Plant Decommissioning	WYP	-	-	-	-	-	-	-	-
4111000	415942	Reg Liability - Steam Decommissioning -	WA	(878)	-	(878)	-	-	-	-	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	211	-	-	-	-	-	-	211
4111000	425125	Deferred Coal Cost - Arch	SE	-	-	-	-	-	-	-	-
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	-	-	-	-	-	-	-	-
4111000	425250	283TGS BUYOUT-SG	SG	-	-	-	-	-	-	-	-
4111000	425280	283JOSEPH SETTLEMENT-SG	SG	-	-	-	-	-	-	-	-
4111000	425360	190Hermiston Swap	SG	(42)	(1)	(11)	(3)	(6)	(19)	(2)	(0)
4111000	425380	190Idaho Customer Bal Acct	OTHER	256	-	-	-	-	-	-	256
4111000	430100	283Weatherization	OTHER	2,975	-	-	-	-	-	-	2,975
4111000	430117	Reg Asset - Current DSM	OTHER	-	-	-	-	-	-	-	-
4111000	505115	283Sales & Use Tax Audit	SO	-	-	-	-	-	-	-	-
4111000	505125	190Accrued Royalties	SE	(147)	(2)	(39)	(10)	(22)	(66)	(9)	(0)
4111000	505400	190Bonus Liability	SO	87	2	24	6	11	39	5	0
4111000	505450	Accrued Payroll Taxes	SO	3,086	81	846	226	392	1,372	168	0
4111000	5054501	Accrued Payroll Taxes - PMI	SE	124	2	33	8	18	55	7	0
4111000	505520	Bonus Accrual - PMI	SE	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(0)
4111000	505525	Accrued Severance -PMI	SE	15	0	4	1	2	7	1	0
4111000	505600	190Vacation Sickleave & PT Accrual	SO	(683)	(18)	(187)	(50)	(87)	(304)	(37)	(0)
4111000	505601	Sick Leave Accrual - PMI	SE	3	0	1	0	1	2	0	0
4111000	505700	190Accrued Retention Bonus	SO	3	0	1	0	0	1	0	0
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	91	1	24	7	13	41	5	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	75	-	-	-	-	-	-	75
4111000	605715	Trapper Mine Contract Obligation	SE	(553)	(7)	(146)	(38)	(82)	(247)	(33)	(0)
4111000	610000	283PMI Development Costs	SE	-	-	-	-	-	-	-	-
4111000	610141	190WA Rate Refunds	OTHER	700	-	-	-	-	-	-	700
4111000	610144	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-
4111000	610145	190REG LIAB_DSM	OTHER	(515)	-	-	-	-	-	-	(515)
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-
4111000	610150	REG LIABILITY - BRIDGER MINE ACCELER	OR	(894)	-	(894)	-	-	-	-	-
4111000	610155	Reg Liability - Plant Closure Cost - WA	WA	(333)	-	-	(333)	-	-	-	-



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705240	283CA Alternative Rate for Energy Progra	OTHER	111	-	-	-	-	-	-	111
4111000	705241	Reg Liability - CA California Alternativ	OTHER	47	-	-	-	-	-	-	47
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEA	OTHER	398	-	-	-	-	-	-	398
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER	-	-	-	-	-	-	-	-
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	(19)	-	-	-	-	-	-	(19)
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	62	-	-	-	-	-	-	62
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	(1,481)	-	-	-	-	-	-	(1,481)
4111000	705280	Non-Property EDIT - CA	CA	(225)	(225)	-	-	-	-	-	-
4111000	705281	Non-Property EDIT - ID	IDU	-	-	-	-	-	-	-	-
4111000	705283	Non-Property EDIT - UT	UT	-	-	-	-	-	-	-	-
4111000	705284	Non-Property EDIT - WA	WA	(211)	-	-	(211)	-	-	-	-
4111000	705285	Non-Property EDIT - WY	WYU	-	-	-	-	-	-	-	-
4111000	705286	Non-Property EDIT - FERC	FERC	-	-	-	-	-	-	-	-
4111000	705287	Protected PP&E EDIT - CA - Fed Only	CA	(1,094)	(1,094)	-	-	-	-	-	-
4111000	705288	Protected PP&E EDIT - ID - Fed Only	IDU	(2,951)	-	-	-	-	(2,951)	-	-
4111000	705289	Protected PP&E EDIT - OR - Fed Only	OR	(13,796)	-	(13,796)	-	-	-	-	-
4111000	705290	Protected PP&E EDIT - WA - Fed Only	WA	(6,621)	-	(6,621)	-	-	-	-	-
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	(7,813)	-	-	(7,813)	-	-	-	-
4111000	7052911	Protected PP&E EDIT - WYU - Fed Only	WYU	-	-	-	-	-	-	-	-
4111000	705292	Protected PP&E EDIT - UT - Fed Only	UT	(22,173)	-	-	-	(22,173)	-	-	-
4111000	705293	Protected PP&E EDIT - UFERC - Fed Only	FERC	-	-	-	-	-	-	-	-
4111000	705294	Non-Protected PP&E EDIT - CA	CA	(854)	(854)	-	-	-	-	-	-
4111000	705295	Non-Protected PP&E EDIT - ID	IDU	-	-	-	-	-	-	-	-
4111000	705296	Non-Protected PP&E EDIT - WA	WA	(4,175)	-	(4,175)	-	-	-	-	-
4111000	705297	Non-Protected PP&E EDIT - WY Buydown - C	WYP	(11,173)	-	-	(11,173)	-	-	-	-
4111000	705298	Non-Protected PP&E EDIT - Utah Buydown -	UT	-	-	-	-	-	-	-	-
4111000	705299	Non-Protected PP&E EDIT - FERC	FERC	-	-	-	-	-	-	-	-
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	(225)	-	-	-	-	-	-	(225)
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	383	-	-	-	-	-	-	383
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	-	-	-	-	-	-	-	-
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	816	-	-	-	-	-	-	816
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	-	-	-	-	-	-	-	-
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	373	-	-	-	-	-	-	373
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	(5)	-	-	-	-	-	-	(5)
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	(710)	(710)	-	-	-	-	-	-
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	(3,373)	-	-	-	-	(3,373)	-	-
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	-	-	-	-	-	-	-	-
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	(13,615)	-	-	-	(13,615)	-	-	-
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	(2,543)	-	(2,543)	-	-	-	-	-
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	(10,972)	-	-	(10,972)	-	-	-	-
4111000	705352	Reg Liability - CA Klamath River Dams Re	CA	(0)	(0)	-	-	-	-	-	-
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	2,188	-	2,188	-	-	-	-	-



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705410	Reg Liability - Cholla Decommissioning -	9	9	-	-	-	-	-	-	-
4111000	705411	Reg Liability - Cholla Decommissioning -	35	-	-	-	-	-	35	-	-
4111000	705412	Reg Liability - Cholla Decommissioning -	152	-	152	-	-	-	-	-	-
4111000	705413	Reg Liability - Cholla Decommissioning -	257	-	-	-	-	257	-	-	-
4111000	705414	Reg Liability - Cholla Decommissioning -	(66)	-	-	-	(66)	-	-	-	-
4111000	705420	Reg Liability - CA GHG Allowance Revenue	(1,700)	-	-	-	-	-	-	-	(1,700)
4111000	705425	Reg Liability - Bridger Mine Accelerated	(627)	-	-	(627)	-	-	-	-	-
4111000	705450	Reg Liability - Property Insurance Reser	1,136	1,136	-	-	-	-	-	-	-
4111000	705451	Reg Liability - OR Property Insurance Re	1,350	-	1,350	-	-	-	-	-	-
4111000	705452	Reg Liability - Property Insurance Reser	76	-	-	76	-	-	-	-	-
4111000	705453	Reg Liability - ID Property Insurance Re	-	-	-	-	-	-	-	-	-
4111000	705455	Reg Liability - WY Property Insurance Re	92	-	-	-	92	-	-	-	-
4111000	705500	Reg Liability - Powerdale Decommissionin	-	-	-	-	-	-	-	-	-
4111000	705511	Regulatory Liability - CA Deferred Exces	(397)	-	-	-	-	-	-	-	(397)
4111000	705514	Regulatory Liability - OR Deferred Exces	-	-	-	-	-	-	-	-	-
4111000	705515	Regulatory Liability - OR Deferred Exces	976	-	-	-	-	-	-	-	976
4111000	705517	Regulatory Liability - UT Deferred Exces	-	-	-	-	-	-	-	-	-
4111000	705518	Regulatory Liability - WA Deferred Exces	-	-	-	-	-	-	-	-	-
4111000	705519	Regulatory Liability - WA Deferred Exces	-	-	-	-	-	-	-	-	-
4111000	705521	Regulatory Liability - WY Deferred Exces	-	-	-	-	-	-	-	-	-
4111000	705522	Regulatory Liability - UT RECS in Rates	-	-	-	-	-	-	-	-	-
4111000	705523	Regulatory Liability - WA RECS in Rates	-	-	-	-	-	-	-	-	-
4111000	705525	REGULATORY LIABILITY - SALE OF REC - C	-	-	-	-	-	-	-	-	-
4111000	705526	Regulatory Liability - CA Solar Feed-in	-	-	-	-	-	-	-	-	-
4111000	705527	Regulatory Liability - CA Solar Feed-in	-	-	-	-	-	-	-	-	-
4111000	705530	Regulatory Liability - UT Solar Feed-in	-	-	-	-	-	-	-	-	-
4111000	705531	Regulatory Liability - UT Solar Feed-in	1,252	-	-	-	-	-	-	-	1,252
4111000	705536	Regulatory Liability - CA GreenHouse Gas	-	-	-	-	-	-	-	-	-
4111000	705600	RegLiability - OR 2012 GRC Giveback	-	-	-	-	-	-	-	-	-
4111000	705700	Reg Liability - Current Reclass - Other	-	-	-	-	-	-	-	-	-
4111000	715105	MCI FOG Wire Lease	424	6	114	32	58	190	24	0	-
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	30	-	-	-	-	-	-	-	30
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	-	-	-	-	-	-	-	-	-
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	53	1	15	4	7	24	3	0	-
4111000	720560	Pension Liability - UMWA Withdrawal Obli	-	-	-	-	-	-	-	-	-
4111000	740100	283Post Merger Debt Loss	(99)	(3)	(26)	(7)	(12)	(46)	(5)	(0)	-
4111000	910245	Contra Receivable from Joint Owners	36	1	10	3	5	16	2	0	-
4111000	910905	283PMI BCC Underground Mine Cost Deplet	20	0	5	1	3	9	1	0	-
4111000	920110	190PMIWYExtractionTax	785	10	207	54	117	351	47	0	-
4111000	930100	190OR BETC Credit	-	-	-	-	-	-	-	-	-
4111000	9301001	190OR BETC Credit	-	-	-	-	-	-	-	-	-
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	20	0	5	1	3	9	1	0	-
<b>4111000</b>	<b>Total</b>		<b>(384,714)</b>	<b>(12,163)</b>	<b>(103,731)</b>	<b>(35,955)</b>	<b>(75,849)</b>	<b>(189,627)</b>	<b>(25,114)</b>	<b>(177)</b>	<b>57,902</b>



Deferred Income Tax Expense (Actuals)  
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>Grand Total</b>			<b>55,172</b>	<b>(3,066)</b>	<b>(9,956)</b>	<b>(10,305)</b>	<b>(31,889)</b>	<b>(30,674)</b>	<b>(6,347)</b>	<b>(177)</b>	<b>147,586</b>



**Investment Tax Credit Amortization (Actuals)**

Sum of Range: 07/2022 - 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	(910)	-	-	-	(30)	(783)	(98)	(0)	-
<b>4114000 Total</b>					<b>(910)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(30)</b>	<b>(783)</b>	<b>(98)</b>	<b>(0)</b>	<b>-</b>
<b>Grand Total</b>					<b>(910)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(30)</b>	<b>(783)</b>	<b>(98)</b>	<b>(0)</b>	<b>-</b>

# **B8. PLANT IN SERVICE**



**Electric Plant in Service (Actuals)**

Year End: 06/2023

Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	IDU	1,000	-	-	-	-	1,000	-	-
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG	13,121	181	3,527	983	1,808	5,889	734	0
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-P	103,455	1,424	27,813	7,747	14,252	46,431	5,788	0
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-U	10,502	145	2,823	786	1,447	4,713	587	0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	-	531	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	SG	53,615	738	14,414	4,015	7,386	24,063	2,999	0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	UT	3,231	-	-	-	-	3,231	-	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	4,229	-	-	-	4,229	-	-	-
1010000	ELEC PLANT IN SERV 3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	11,249	295	3,085	823	1,431	5,002	613	0
1010000	ELEC PLANT IN SERV 3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	86	903	241	419	1,464	180	0
1010000	ELEC PLANT IN SERV 3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO	4,410	116	1,209	323	561	1,961	240	0
1010000	ELEC PLANT IN SERV 3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	16,796	441	4,606	1,229	2,136	7,468	916	0
1010000	ELEC PLANT IN SERV 3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	148,206	3,356	45,508	9,917	10,521	72,613	6,291	-
1010000	ELEC PLANT IN SERV 3032040	S A P	SO	183,239	4,807	50,254	13,406	23,303	81,477	9,991	0
1010000	ELEC PLANT IN SERV 3032130	NODAL PRICING SOFTWARE	SG	3,281	45	882	246	452	1,473	184	0
1010000	ELEC PLANT IN SERV 3032140	ESM-IRP	SO	3,649	96	1,001	267	464	1,623	199	0
1010000	ELEC PLANT IN SERV 3032150	CELONIS	SO	4,359	114	1,196	319	554	1,938	238	0
1010000	ELEC PLANT IN SERV 3032160	ARCOS	SO	3,083	81	845	226	392	1,371	168	0
1010000	ELEC PLANT IN SERV 3032170	AZURE B2C - IDENTITY MGT	SO	1,429	37	392	105	182	635	78	0
1010000	ELEC PLANT IN SERV 3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	1,342	35	368	98	171	597	73	0
1010000	ELEC PLANT IN SERV 3032190	PCI GenTrader	SO	1,888	50	518	138	240	839	103	0
1010000	ELEC PLANT IN SERV 3032200	ITOA	SO	4,360	114	1,196	319	555	1,939	238	0
1010000	ELEC PLANT IN SERV 3032210	TSSA - TrueSight Server Automation	SO	1,390	36	381	102	177	618	76	0
1010000	ELEC PLANT IN SERV 3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	154	1,612	430	747	2,613	320	0
1010000	ELEC PLANT IN SERV 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	76	797	213	370	1,293	159	0
1010000	ELEC PLANT IN SERV 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	53	554	148	257	898	110	0
1010000	ELEC PLANT IN SERV 3032360	2002 GRID NET POWER COST MODELING	SO	8,999	236	2,468	658	1,144	4,001	491	0
1010000	ELEC PLANT IN SERV 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,577	277	2,901	774	1,345	4,703	577	0
1010000	ELEC PLANT IN SERV 3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	272	2,849	760	1,321	4,618	566	0
1010000	ELEC PLANT IN SERV 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,915	50	525	140	244	852	104	0
1010000	ELEC PLANT IN SERV 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	63	663	177	307	1,074	132	0
1010000	ELEC PLANT IN SERV 3032600	SINGLE PERSON SCHEDULING	SO	13,486	354	3,699	987	1,715	5,997	735	0
1010000	ELEC PLANT IN SERV 3032640	TIBCO SOFTWARE	SO	7,830	205	2,147	573	996	3,481	427	0
1010000	ELEC PLANT IN SERV 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	22	430	120	220	718	89	0
1010000	ELEC PLANT IN SERV 3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	8,040	211	2,205	588	1,022	3,575	438	0
1010000	ELEC PLANT IN SERV 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	207	3	56	15	28	93	12	0
1010000	ELEC PLANT IN SERV 3032740	GADSBY INTANGIBLE ASSETS	SG	51	1	14	4	7	23	3	0
1010000	ELEC PLANT IN SERV 3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	319	6,237	1,737	3,196	10,412	1,298	0
1010000	ELEC PLANT IN SERV 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	9	175	49	90	293	36	0
1010000	ELEC PLANT IN SERV 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	32	9	16	53	7	0
1010000	ELEC PLANT IN SERV 3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	69	721	192	334	1,169	143	0
1010000	ELEC PLANT IN SERV 3032860	WEB SOFTWARE	SO	12,006	315	3,293	878	1,527	5,339	655	0
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,774	121	2,359	657	1,209	3,938	491	0
1010000	ELEC PLANT IN SERV 3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	-	-	-	1,039	-	-	-
1010000	ELEC PLANT IN SERV 3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	-	-	-	-	-	3,357	-
1010000	ELEC PLANT IN SERV 3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287	-	-	-	-	4,287	-	-
1010000	ELEC PLANT IN SERV 3032990	P8DM - FILENET P8	SO	7,015	184	1,924	513	892	3,119	382	0
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	89,672	1,235	24,108	6,715	12,353	40,245	5,016	0
1010000	ELEC PLANT IN SERV 3033190	ITRON METER READING SOFTWARE	CN	5,868	133	1,802	393	417	2,875	249	-
1010000	ELEC PLANT IN SERV 3033210	ArcFM Software	SO	3,978	104	1,091	291	506	1,769	217	0
1010000	ELEC PLANT IN SERV 3033220	MONARCH EMS/SCADA	SO	35,089	921	9,623	2,567	4,462	15,602	1,913	0
1010000	ELEC PLANT IN SERV 3033240	IEE - Itron Enterprise Addition	CN	4,934	112	1,515	330	350	2,418	209	-



Electric Plant in Service (Actuals)  
Year End: 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV 3033250	AMI Metering Software	CN	48,604	1,101	14,924	3,252	3,450	23,813	2,063	-	-
1010000	ELEC PLANT IN SERV 3033260	Big Data & Analytics	SO	5,978	157	1,640	437	760	2,658	326	0	-
1010000	ELEC PLANT IN SERV 3033270	CES - Customer Experience System	CN	10,516	238	3,229	704	746	5,152	446	-	-
1010000	ELEC PLANT IN SERV 3033280	MAPAPPS - Mapping Systems Application	SO	7,595	199	2,083	556	966	3,377	414	0	-
1010000	ELEC PLANT IN SERV 3033290	CUSTOMER CONTACTS	CN	3,903	88	1,198	261	277	1,912	166	-	-
1010000	ELEC PLANT IN SERV 3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	25	333	73	77	532	46	-	-
1010000	ELEC PLANT IN SERV 3033310	C&T - Energy Trading System	SO	19,936	523	5,468	1,459	2,535	8,865	1,087	0	-
1010000	ELEC PLANT IN SERV 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	10,131	139	2,724	759	1,396	4,547	567	0	-
1010000	ELEC PLANT IN SERV 3033330	OR VHF (VPC) SPECTRUM	OR	4,071	-	4,071	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033340	WA VHF (VPC) SPECTRUM	WA	2,021	-	-	2,021	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033350	CA VHF (VPC) SPECTRUM	CA	472	472	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033380	GAS PLANT INTANGIBLES	SG	1,601	22	430	120	221	719	90	0	-
1010000	ELEC PLANT IN SERV 3033390	CYME GATEWAY	SO	923	24	253	68	117	411	50	0	-
1010000	ELEC PLANT IN SERV 3033410	M365	SO	3,712	97	1,018	272	472	1,651	202	0	-
1010000	ELEC PLANT IN SERV 3033420	SUBSTATION RELIABILITY SOFTWARE	SO	825	22	226	60	105	367	45	0	-
1010000	ELEC PLANT IN SERV 3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	1,803	47	494	132	229	802	98	0	-
1010000	ELEC PLANT IN SERV 3033440	DISTRIBUTION ENGINEERING COSTS	SO	1,169	31	321	86	149	520	64	0	-
1010000	ELEC PLANT IN SERV 3033450	MAXIMO	SO	19,864	521	5,448	1,453	2,526	8,833	1,083	0	-
1010000	ELEC PLANT IN SERV 3033460	AURORA	SO	1,904	50	522	139	242	847	104	0	-
1010000	ELEC PLANT IN SERV 3033470	AUGMENTED REALITY	SO	3,046	80	835	223	387	1,354	166	0	-
1010000	ELEC PLANT IN SERV 3033480	CXP	CN	4,691	106	1,440	314	333	2,298	199	-	-
1010000	ELEC PLANT IN SERV 3033490	VMWARE	SO	7,308	192	2,004	535	929	3,250	398	0	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	OR	12	-	12	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SE	9	0	2	1	1	4	1	0	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SG	197	3	53	15	27	88	11	0	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SO	38,100	1,000	10,449	2,788	4,845	16,941	2,077	0	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	UT	7	-	-	-	-	7	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WA	1	-	-	1	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WYP	81	-	-	-	81	-	-	-	-
1010000	ELEC PLANT IN SERV 3035320	HYDRO PLANT INTANGIBLES	SG	1,687	23	453	126	232	757	94	0	-
1010000	ELEC PLANT IN SERV 3035322	ACD-Call Center Automated Call Distribut	CN	4,132	94	1,269	277	293	2,025	175	-	-
1010000	ELEC PLANT IN SERV 3035330	OATI-OASIS INTERFACE	SO	1,447	38	397	106	184	643	79	0	-
1010000	ELEC PLANT IN SERV 3100000	LAND & LAND RIGHTS	SG	1,306	18	351	98	180	586	73	0	-
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	SG	12,945	178	3,480	969	1,783	5,810	724	0	-
1010000	ELEC PLANT IN SERV 3102000	LAND RIGHTS	SG	41,789	575	11,235	3,129	5,757	18,755	2,338	0	-
1010000	ELEC PLANT IN SERV 3103000	WATER RIGHTS	SG	35,638	491	9,581	2,669	4,910	15,994	1,994	0	-
1010000	ELEC PLANT IN SERV 3108000	FEE LAND - LEASED	SG	37	1	10	3	5	16	2	0	-
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	SG	1,008,055	13,880	271,007	75,485	138,872	452,418	56,393	0	-
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	SG	4,445,174	61,204	1,195,048	332,865	612,375	1,995,008	248,674	0	-
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	SG	993,434	13,678	267,076	74,391	136,857	445,856	55,575	0	-
1010000	ELEC PLANT IN SERV 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	428,487	5,900	115,195	32,086	59,029	192,306	23,971	0	-
1010000	ELEC PLANT IN SERV 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	49	1	13	4	7	22	3	0	-
1010000	ELEC PLANT IN SERV 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	33,968	468	9,132	2,544	4,680	15,245	1,900	0	-
1010000	ELEC PLANT IN SERV 3300000	LAND AND LAND RIGHTS	SG-U	172	2	46	13	24	77	10	0	-
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	SG-P	23,142	319	6,222	1,733	3,188	10,386	1,295	0	-
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	SG-U	5,777	80	1,553	433	796	2,593	323	0	-
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	SG-P	7,994	110	2,149	599	1,101	3,588	447	0	-
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	SG-U	381	5	102	29	53	171	21	0	-
1010000	ELEC PLANT IN SERV 3303000	WATER RIGHTS	SG-P	21	0	6	2	3	9	1	0	-
1010000	ELEC PLANT IN SERV 3303000	WATER RIGHTS	SG-U	140	2	38	10	19	63	8	0	-
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	SG-P	406	6	109	30	56	182	23	0	-
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	SG-U	129	2	35	10	18	58	7	0	-





Electric Plant in Service (Actuals)  
Year End: 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	4	83	23	43	139	17	0	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	7	0	2	1	1	3	0	0	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	9,355	129	2,515	701	1,289	4,199	523	0	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	66,990	922	18,010	5,016	9,229	30,065	3,748	0	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	10,346	142	2,782	775	1,425	4,643	579	0	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	155,714	2,144	41,862	11,660	21,451	69,885	8,711	0	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	5	98	27	50	163	20	0	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	23,060	318	6,199	1,727	3,177	10,349	1,290	0	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,056	28	553	154	283	923	115	0	-
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,768	203	3,970	1,106	2,034	6,628	826	0	-
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	8,991	124	2,417	673	1,239	4,035	503	0	-
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	30,858	425	8,296	2,311	4,251	13,849	1,726	0	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	379,657	5,227	102,068	28,430	52,302	170,391	21,239	0	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	74,814	1,030	20,113	5,602	10,307	33,577	4,185	0	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	19,398	267	5,215	1,453	2,672	8,706	1,085	0	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	110	31	57	184	23	0	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	188	3	51	14	26	85	11	0	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	17	5	9	28	4	0	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	79,299	1,092	21,319	5,938	10,924	35,590	4,436	0	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	51,285	706	13,787	3,840	7,065	23,017	2,869	0	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	56,699	781	15,243	4,246	7,811	25,447	3,172	0	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	14,656	202	3,940	1,098	2,019	6,578	820	0	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	1,623	22	436	122	224	728	91	0	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	17	5	9	29	4	0	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	212	3	57	16	29	95	12	0	-
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,471	34	664	185	340	1,109	138	0	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	21,323	294	5,733	1,597	2,938	9,570	1,193	0	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	4,287	59	1,152	321	591	1,924	240	0	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	-	75	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	SG	14,323	197	3,851	1,073	1,973	6,428	801	0	-
1010000	ELEC PLANT IN SERV	3402000	LAND RIGHTS	SG	5,758	79	1,548	431	793	2,584	322	0	-
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,710	450	8,794	2,449	4,506	14,680	1,830	0	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	OR	4	-	4	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	276,144	3,802	74,239	20,678	38,042	123,934	15,448	0	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	UT	69	-	-	-	-	69	-	-	-
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	16,439	226	4,420	1,231	2,265	7,378	920	0	-
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	4,027,556	55,454	1,082,774	301,593	554,843	1,807,580	225,312	0	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	594,086	8,180	159,715	44,486	81,842	266,628	33,235	0	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	UT	285	-	-	-	-	285	-	-	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	462,407	6,367	124,314	34,626	63,702	207,530	25,868	0	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	81	-	-	-	-	81	-	-	-
1010000	ELEC PLANT IN SERV	3456000	Electric Equipment - Leasehold Improve	OR	517	-	517	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	24,841	342	6,678	1,860	3,422	11,149	1,390	0	-
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	12	226	63	116	377	47	0	-
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	63,412	873	17,048	4,748	8,736	28,459	3,547	0	-
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	282,573	3,891	75,967	21,160	38,928	126,820	15,808	0	-
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	386,385	5,320	103,876	28,933	53,229	173,411	21,615	0	-
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	2,519,851	34,695	677,441	188,692	347,139	1,130,917	140,967	0	-
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	181,456	2,498	48,783	13,588	24,998	81,438	10,151	0	-
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	26,109	359	7,019	1,955	3,597	11,718	1,461	0	-
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,526,005	21,011	410,254	114,271	210,225	684,876	85,369	0	-
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	1,278,839	17,608	343,805	95,762	176,175	573,947	71,541	0	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,676,120	23,078	450,611	125,512	230,905	752,248	93,766	0	-
1010000	ELEC PLANT IN SERV 3570000	UNDERGROUND CONDUIT	SG	3,873	53	1,041	290	534	1,738	217	0	-
1010000	ELEC PLANT IN SERV 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	9,081	125	2,441	680	1,251	4,075	508	0	-
1010000	ELEC PLANT IN SERV 3590000	ROADS AND TRAILS	SG	12,141	167	3,264	909	1,673	5,449	679	0	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	IDU	1	-	-	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	OR	8	-	8	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	UT	168	-	-	-	-	168	-	-	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	WYP	4	-	-	-	4	-	-	-	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	WYU	2	-	-	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	CA	1,606	1,606	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	IDU	502	-	-	-	-	-	502	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	OR	9,025	-	9,025	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	UT	28,101	-	-	-	-	28,101	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WA	2,095	-	-	2,095	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYP	847	-	-	-	847	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYU	638	-	-	-	638	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	CA	1,204	1,204	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	IDU	1,809	-	-	-	-	-	1,809	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	OR	6,442	-	6,442	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	UT	12,514	-	-	-	-	12,514	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WA	625	-	-	625	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYP	4,807	-	-	-	4,807	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYU	6,999	-	-	-	6,999	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	CA	8,656	8,656	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	IDU	4,316	-	-	-	-	-	4,316	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	OR	35,034	-	35,034	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	UT	67,355	-	-	-	-	67,355	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WA	8,652	-	-	8,652	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYP	19,430	-	-	-	19,430	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYU	5,027	-	-	-	5,027	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	CA	42,017	42,017	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	IDU	49,251	-	-	-	-	-	49,251	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	OR	301,208	-	301,208	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	UT	584,018	-	-	-	-	584,018	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WA	87,466	-	-	87,466	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYP	143,190	-	-	-	143,190	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYU	20,432	-	-	-	20,432	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	893	893	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	602	-	-	-	-	-	602	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,825	-	4,825	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,742	-	-	-	-	7,742	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,675	-	-	1,675	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	2,314	-	-	-	2,314	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	339	-	-	-	339	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	CA	107,509	107,509	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	IDU	109,804	-	-	-	-	-	109,804	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	OR	516,891	-	516,891	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	UT	479,764	-	-	-	-	479,764	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WA	128,569	-	-	128,569	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYP	159,783	-	-	-	159,783	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYU	31,556	-	-	-	31,556	-	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	63,611	63,611	-	-	-	-	-	-	-



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1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	48,216	-	-	-	-	48,216	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	325,013	-	325,013	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	297,195	-	-	-	297,195	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	91,846	-	-	91,846	-	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	119,335	-	-	-	119,335	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	15,604	-	-	-	15,604	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	CA	19,772	19,772	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	IDU	14,009	-	-	-	-	14,009	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	OR	120,811	-	120,811	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	UT	271,849	-	-	-	271,849	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WA	24,648	-	-	24,648	-	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WYP	31,160	-	-	-	31,160	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WYU	5,555	-	-	-	5,555	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	22,172	22,172	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	36,231	-	-	-	-	36,231	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	235,066	-	235,066	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	707,058	-	-	-	707,058	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	37,282	-	-	37,282	-	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	53,486	-	-	-	53,486	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	19,778	-	-	-	19,778	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	CA	60,543	60,543	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	IDU	94,650	-	-	-	-	94,650	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	OR	532,451	-	532,451	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	UT	666,145	-	-	-	666,145	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WA	130,727	-	-	130,727	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYP	120,645	-	-	-	120,645	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYU	16,871	-	-	-	16,871	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	CA	12,029	12,029	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	IDU	10,420	-	-	-	-	10,420	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	OR	117,296	-	117,296	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	UT	109,185	-	-	-	109,185	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WA	28,354	-	-	28,354	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WYP	20,892	-	-	-	20,892	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WYU	4,745	-	-	-	4,745	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	CA	18,250	18,250	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	IDU	43,719	-	-	-	-	43,719	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	OR	242,221	-	242,221	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	UT	321,089	-	-	-	321,089	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WA	51,712	-	-	51,712	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WYP	40,854	-	-	-	40,854	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WYU	13,980	-	-	-	13,980	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	CA	9,216	9,216	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	IDU	17,804	-	-	-	-	17,804	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	OR	105,898	-	105,898	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	UT	126,671	-	-	-	126,671	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	WA	15,817	-	-	15,817	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	WYP	15,109	-	-	-	15,109	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	WYU	2,998	-	-	-	2,998	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	CA	288	288	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	171	-	-	-	-	171	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,686	-	2,686	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,184	-	-	-	-	4,184	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	530	-	-	530	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	863	-	-	-	863	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	150	-	-	-	150	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	790	790	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	849	-	-	-	-	849	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	25,130	-	25,130	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,612	-	-	-	21,612	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	3,750	-	-	3,750	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,802	-	-	-	8,802	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,255	-	-	-	2,255	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	89	-	-	-	-	89	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	228	-	228	-	-	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	1,327	-	-	-	1,327	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	434	-	-	-	434	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	997	997	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	26	347	76	80	553	48
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	100	-	-	-	-	100	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	5,887	-	5,887	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SG	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	197	2,061	550	956	3,342	410
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,677	-	-	-	-	2,677	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,099	-	-	1,099	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	3,095	-	-	-	3,095	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	221	-	-	-	221	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	IDU	5	-	-	-	-	5	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	OR	1	-	1	-	-	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SG	1	0	0	0	0	1	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SO	95	3	26	7	12	42	5
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	96	-	-	-	-	96	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	52	-	-	-	52	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	22	-	-	-	22	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	3,893	3,893	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,219	186	2,524	550	583	4,027	349
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	13,427	-	-	-	-	13,427	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	38,666	-	38,666	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SE	941	12	248	64	140	421	57
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SG	12,024	166	3,232	900	1,656	5,396	673
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	110,799	2,907	30,387	8,106	14,091	49,267	6,041
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	48,410	-	-	-	-	48,410	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,906	-	-	11,906	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	16,273	-	-	-	16,273	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	4,435	-	-	-	4,435	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	506	506	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	-	-	-	-	334	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	5,684	-	5,684	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	2,197	58	603	161	279	977	120
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	33	-	-	-	-	33	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,574	-	-	2,574	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,752	-	-	-	4,752	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	847	19	260	57	60	415	36
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	80	-	-	-	-	80	-



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1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,362	-	1,362	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SE	4	0	1	0	1	2	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SG	2,026	28	545	152	279	909	113
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	15,994	420	4,387	1,170	2,034	7,112	872
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	1,082	-	-	-	-	1,082	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	58	-	-	58	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	552	-	-	-	552	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	46	-	-	-	46	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	49	49	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	2,022	46	621	135	144	991	86
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	408	-	-	-	-	-	408
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	987	-	987	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	23	0	6	2	3	10	1
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	2,520	35	677	189	347	1,131	141
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	63,477	1,665	17,409	4,644	8,073	28,225	3,461
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	808	-	-	-	-	808	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	318	-	-	318	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,274	-	-	-	1,274	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	72	-	-	-	72	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	2	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SG	30	0	8	2	4	14	2
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	739	19	203	54	94	329	40
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	9	-	-	-	-	9	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYU	8	-	-	-	8	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	41	41	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	327	-	-	-	-	-	327
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,859	-	1,859	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	25	0	7	2	4	11	2
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	545	8	147	41	75	245	30
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	705	18	193	52	90	313	38
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	3,457	-	-	-	-	3,457	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	239	-	-	239	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	731	-	-	-	731	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	282	-	282	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	239	6	66	17	30	106	13
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	693	-	-	-	-	693	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	19	-	-	-	19	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	467	467	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,849	-	-	-	-	-	1,849
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	6,101	-	6,101	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	71	1	19	5	10	32	4
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	8,792	121	2,364	658	1,211	3,946	492
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,154	30	316	84	147	513	63
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	9,396	-	-	-	-	9,396	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,395	-	-	1,395	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	2,532	-	-	-	2,532	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	364	-	-	-	364	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	1,367	1,367	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	4,558	-	-	-	-	-	4,558
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	14,770	-	14,770	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	181	2	48	12	27	81	11



Electric Plant in Service (Actuals)  
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3920500 "1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	7,534	104	2,026	564	1,038	3,381	421	0	-
1010000	ELEC PLANT IN SERV 3920500 "1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	364	10	100	27	46	162	20	0	-
1010000	ELEC PLANT IN SERV 3920500 "1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	24,730	-	-	-	-	24,730	-	-	-
1010000	ELEC PLANT IN SERV 3920500 "1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	3,428	-	-	3,428	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500 "1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	6,311	-	-	-	6,311	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500 "1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,303	-	-	-	1,303	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600 DUMP TRUCKS	OR	269	-	269	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600 DUMP TRUCKS	SE	4	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV 3920600 DUMP TRUCKS	SG	4,155	57	1,117	311	572	1,865	232	0	-
1010000	ELEC PLANT IN SERV 3920600 DUMP TRUCKS	UT	149	-	-	-	-	149	-	-	-
1010000	ELEC PLANT IN SERV 3920600 DUMP TRUCKS	WA	86	-	-	86	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900 TRAILERS	CA	642	642	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900 TRAILERS	IDU	2,486	-	-	-	-	-	2,486	-	-
1010000	ELEC PLANT IN SERV 3920900 TRAILERS	OR	5,950	-	5,950	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900 TRAILERS	SE	41	1	11	3	6	18	2	0	-
1010000	ELEC PLANT IN SERV 3920900 TRAILERS	SG	2,042	28	549	153	281	916	114	0	-
1010000	ELEC PLANT IN SERV 3920900 TRAILERS	SO	1,180	31	324	86	150	525	64	0	-
1010000	ELEC PLANT IN SERV 3920900 TRAILERS	UT	13,145	-	-	-	-	13,145	-	-	-
1010000	ELEC PLANT IN SERV 3920900 TRAILERS	WA	1,026	-	-	1,026	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900 TRAILERS	WYP	4,469	-	-	-	4,469	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900 TRAILERS	WYU	1,252	-	-	-	1,252	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	304	304	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	252	-	-	-	-	-	252	-	-
1010000	ELEC PLANT IN SERV 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	828	-	828	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	6	0	2	0	1	3	0	0	-
1010000	ELEC PLANT IN SERV 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	1,664	23	447	125	229	747	93	0	-
1010000	ELEC PLANT IN SERV 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	93	2	26	7	12	41	5	0	-
1010000	ELEC PLANT IN SERV 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	523	-	-	-	-	523	-	-	-
1010000	ELEC PLANT IN SERV 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	129	-	-	129	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	469	-	-	-	469	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	121	-	-	-	121	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900 OVER-THE-ROAD SEMI-TRACTORS	OR	497	-	497	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900 OVER-THE-ROAD SEMI-TRACTORS	SG	757	10	203	57	104	340	42	0	-
1010000	ELEC PLANT IN SERV 3921900 OVER-THE-ROAD SEMI-TRACTORS	SO	215	6	59	16	27	95	12	0	-
1010000	ELEC PLANT IN SERV 3921900 OVER-THE-ROAD SEMI-TRACTORS	UT	2,049	-	-	-	-	2,049	-	-	-
1010000	ELEC PLANT IN SERV 3921900 OVER-THE-ROAD SEMI-TRACTORS	WA	456	-	-	456	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900 OVER-THE-ROAD SEMI-TRACTORS	WYP	86	-	-	-	86	-	-	-	-
1010000	ELEC PLANT IN SERV 3923000 TRANSPORTATION EQUIPMENT	SO	2,993	79	821	219	381	1,331	163	0	-
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT	CA	108	108	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT	IDU	891	-	-	-	-	-	891	-	-
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT	OR	3,157	-	3,157	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT	SG	6,965	96	1,873	522	960	3,126	390	0	-
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT	SO	243	6	67	18	31	108	13	0	-
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT	UT	4,245	-	-	-	-	4,245	-	-	-
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT	WA	742	-	-	742	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT	WYP	1,562	-	-	-	1,562	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000 "TLS, SHOP, GAR EQUIPMENT"	CA	1,128	1,128	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000 "TLS, SHOP, GAR EQUIPMENT"	IDU	2,364	-	-	-	-	-	2,364	-	-
1010000	ELEC PLANT IN SERV 3940000 "TLS, SHOP, GAR EQUIPMENT"	OR	10,912	-	10,912	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000 "TLS, SHOP, GAR EQUIPMENT"	SE	126	2	33	9	19	56	8	0	-
1010000	ELEC PLANT IN SERV 3940000 "TLS, SHOP, GAR EQUIPMENT"	SG	23,058	317	6,199	1,727	3,177	10,349	1,290	0	-





Electric Plant in Service (Actuals)  
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT" SO	1,802	47	494	132	229	801	98	0	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT" UT	16,888	-	-	-	-	16,888	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT" WA	2,992	-	-	2,992	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT" WYP	4,202	-	-	-	4,202	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT" WYU	297	-	-	-	297	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT CA	798	798	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT IDU	1,484	-	-	-	-	-	1,484	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT OR	10,594	-	10,594	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT SE	1,327	17	349	90	197	593	80	0	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT SG	7,525	104	2,023	564	1,037	3,377	421	0	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT SO	5,071	133	1,391	371	645	2,255	276	0	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT UT	10,207	-	-	-	-	10,207	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT WA	1,463	-	-	1,463	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT WYP	3,475	-	-	-	3,475	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT WYU	134	-	-	-	134	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV CA	2,235	2,235	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV IDU	3,691	-	-	-	-	-	3,691	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV OR	15,386	-	15,386	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV SG	254	3	68	19	35	114	14	0	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV SO	940	25	258	69	120	418	51	0	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV UT	16,298	-	-	-	-	16,298	-	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV WA	3,389	-	-	3,389	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV WYP	6,540	-	-	-	6,540	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV WYU	1,408	-	-	-	1,408	-	-	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS IDU	561	-	-	-	-	-	561	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS OR	1,066	-	1,066	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS SG	124	2	33	9	17	56	7	0	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS UT	1,268	-	-	-	-	1,268	-	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS WYU	210	-	-	-	210	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV CA	1,665	1,665	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV IDU	4,548	-	-	-	-	-	4,548	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV OR	16,562	-	16,562	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV SG	1,231	17	331	92	170	553	69	0	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV SO	1,470	39	403	108	187	654	80	0	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV UT	18,180	-	-	-	-	18,180	-	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV WA	2,992	-	-	2,992	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV WYP	8,397	-	-	-	8,397	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV WYU	1,041	-	-	-	1,041	-	-	-	-
1010000	ELEC PLANT IN SERV 3961000	CRANES OR	1,542	-	1,542	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961000	CRANES SG	3,010	41	809	225	415	1,351	168	0	-
1010000	ELEC PLANT IN SERV 3961000	CRANES UT	1,083	-	-	-	-	1,083	-	-	-
1010000	ELEC PLANT IN SERV 3961000	CRANES WYP	608	-	-	-	608	-	-	-	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER OR	1,217	-	1,217	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER SG	36,312	500	9,762	2,719	5,002	16,297	2,031	0	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER SO	710	19	195	52	90	316	39	0	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER UT	2,940	-	-	-	-	2,940	-	-	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER WYP	900	-	-	-	900	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS CA	1,676	1,676	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS IDU	3,884	-	-	-	-	-	3,884	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS OR	11,894	-	11,894	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS SG	325	4	87	24	45	146	18	0	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS SO	983	26	270	72	125	437	54	0	-



Electric Plant in Service (Actuals)  
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	18,508	-	-	-	18,508	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,192	-	2,192	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	5,188	-	-	5,188	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	1,661	-	-	1,661	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	970	970	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	2,323	-	-	-	-	2,323	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	5,063	-	5,063	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	237	3	62	16	35	106	14	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	6,995	96	1,881	524	964	3,140	391	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	561	15	154	41	71	249	31	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	10,672	-	-	-	10,672	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	1,541	-	1,541	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	3,262	-	-	-	3,262	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	955	-	-	-	955	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	CA	6,057	6,057	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	CN	3,459	78	1,062	231	246	1,695	147	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	IDU	14,405	-	-	-	-	14,405	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	OR	63,307	-	63,307	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	SE	280	4	74	19	42	125	17	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	SG	203,467	2,801	54,700	15,236	28,030	91,317	11,382	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	SO	95,729	2,511	26,254	7,004	12,174	42,566	5,220	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	UT	73,133	-	-	-	-	73,133	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	WA	13,195	-	-	13,195	-	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	WYP	26,489	-	-	-	26,489	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	WYU	6,782	-	-	-	6,782	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	CA	335	335	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	IDU	114	-	-	-	-	114	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	OR	976	-	976	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	SE	82	1	22	6	12	37	5	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	SG	3,385	47	910	253	466	1,519	189	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	SO	107	3	29	8	14	48	6	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	UT	600	-	-	-	600	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	WA	61	-	-	61	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	WYP	182	-	-	-	182	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	WYU	41	-	-	-	41	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	CA	58	58	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	CN	71	2	22	5	5	35	3	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	IDU	84	-	-	-	-	84	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	OR	1,374	-	1,374	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	SE	4	0	1	0	1	2	0	0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	SG	3,114	43	837	233	429	1,397	174	0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	SO	1,575	41	432	115	200	700	86	0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	UT	1,741	-	-	-	1,741	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WA	191	-	-	191	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WYP	276	-	-	-	276	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WYU	17	-	-	-	17	-	-	-
1010000	ELEC PLANT IN SERV 3992100	LAND OWNED IN FEE	SE	1,823	23	480	124	271	815	110	0
<b>1010000 Total</b>				<b>32,587,639</b>	<b>724,222</b>	<b>9,064,731</b>	<b>2,401,722</b>	<b>4,188,491</b>	<b>14,419,644</b>	<b>1,788,829</b>	<b>0</b>
1019000	ELEC PLT IN SERV-OTH 140109	Land-Non-Rec	SG	(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)
1019000	ELEC PLT IN SERV-OTH 140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(802)	(21)	(220)	(59)	(102)	(356)	(44)	(0)
1019000	ELEC PLT IN SERV-OTH 140139	PRODUCTION PLANT-NON-RECONCILED	SG	(18,735)	(258)	(5,037)	(1,403)	(2,581)	(8,408)	(1,048)	(0)
1019000	ELEC PLT IN SERV-OTH 140149	TRANS PLANT NON-RECONCILED	SG	(2,897)	(40)	(779)	(217)	(399)	(1,300)	(162)	(0)





Electric Plant in Service (Actuals)  
Year End: 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	(32)	(32)	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	(46)	-	-	-	(46)	-	-	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	(686)	-	(686)	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	(862)	-	-	-	(862)	-	-	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	(303)	-	-	(303)	-	-	-	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	(212)	-	-	-	(212)	-	-	
<b>1019000</b>	<b>Total</b>				<b>(24,584)</b>	<b>(351)</b>	<b>(6,724)</b>	<b>(1,982)</b>	<b>(3,295)</b>	<b>(10,931)</b>	<b>(1,300)</b>	<b>(0)</b>
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	(553)	(8)	(149)	(41)	(76)	(248)	(31)	(0)
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553	8	149	41	76	248	31	0
<b>1020000</b>	<b>Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	18,529	18,529	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	2,259	-	-	-	-	2,259	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	25,225	-	25,225	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	27,824	-	-	-	-	27,824	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	12,947	-	-	12,947	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	6,363	-	-	-	6,363	-	-	-
<b>1061000</b>	<b>Total</b>				<b>93,147</b>	<b>18,529</b>	<b>25,225</b>	<b>12,947</b>	<b>6,363</b>	<b>27,824</b>	<b>2,259</b>	<b>-</b>
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	127,341	1,753	34,234	9,536	17,543	57,151	7,124	0
<b>1062000</b>	<b>Total</b>				<b>127,341</b>	<b>1,753</b>	<b>34,234</b>	<b>9,536</b>	<b>17,543</b>	<b>57,151</b>	<b>7,124</b>	<b>0</b>
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	36,524	503	9,819	2,735	5,032	16,392	2,043	0
<b>1063000</b>	<b>Total</b>				<b>36,524</b>	<b>503</b>	<b>9,819</b>	<b>2,735</b>	<b>5,032</b>	<b>16,392</b>	<b>2,043</b>	<b>0</b>
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	66,213	1,737	18,159	4,844	8,421	29,442	3,610	0
<b>1064000</b>	<b>Total</b>				<b>66,213</b>	<b>1,737</b>	<b>18,159</b>	<b>4,844</b>	<b>8,421</b>	<b>29,442</b>	<b>3,610</b>	<b>0</b>
<b>Grand Total</b>					<b>32,886,279</b>	<b>746,393</b>	<b>9,145,444</b>	<b>2,429,801</b>	<b>4,222,554</b>	<b>14,539,521</b>	<b>1,802,566</b>	<b>0</b>

# **B9. CAPITAL LEASE PLANT**



**Capital Lease (Actuals)**

Year End: 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	OR	2,714	-	2,714	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	SG	12,159	167	3,269	911	1,675	5,457	680	0	-
<b>1011000 Total</b>					<b>14,874</b>	<b>167</b>	<b>5,983</b>	<b>911</b>	<b>1,675</b>	<b>5,457</b>	<b>680</b>	<b>0</b>	<b>-</b>
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	(2,023)	-	(2,023)	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	SG	(4,101)	(56)	(1,103)	(307)	(565)	(1,841)	(229)	(0)	-
<b>1011500 Total</b>					<b>(6,124)</b>	<b>(56)</b>	<b>(3,126)</b>	<b>(307)</b>	<b>(565)</b>	<b>(1,841)</b>	<b>(229)</b>	<b>(0)</b>	<b>-</b>
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEM	OR	3,146	-	3,146	-	-	-	-	-	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEM	SG	4,793	66	1,288	359	660	2,151	268	0	-
<b>1011900 Total</b>					<b>7,939</b>	<b>66</b>	<b>4,434</b>	<b>359</b>	<b>660</b>	<b>2,151</b>	<b>268</b>	<b>0</b>	<b>-</b>
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	OR	(3,146)	-	(3,146)	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SG	(4,793)	(66)	(1,288)	(359)	(660)	(2,151)	(268)	(0)	-
<b>1011950 Total</b>					<b>(7,939)</b>	<b>(66)</b>	<b>(4,434)</b>	<b>(359)</b>	<b>(660)</b>	<b>(2,151)</b>	<b>(268)</b>	<b>(0)</b>	<b>-</b>
<b>Grand Total</b>					<b>8,749</b>	<b>111</b>	<b>2,858</b>	<b>603</b>	<b>1,110</b>	<b>3,617</b>	<b>451</b>	<b>0</b>	<b>-</b>

# **B10.PLANT HELD FOR FUTURE USE**



**Plant Held for Future Use (Actuals)**

Year End: 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	1,358	19	365	102	187	609	76	0	-
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	10	203	57	104	339	42	0	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	3,912	-	3,912	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,168	-	-	-	-	5,168	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	-	-	-	1	-	-	-	-
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	2,981	-	2,981	-	-	-	-	-	-
<b>1050000 Total</b>					<b>14,175</b>	<b>29</b>	<b>7,461</b>	<b>158</b>	<b>292</b>	<b>6,116</b>	<b>118</b>	<b>0</b>	<b>-</b>
<b>Grand Total</b>					<b>14,175</b>	<b>29</b>	<b>7,461</b>	<b>158</b>	<b>292</b>	<b>6,116</b>	<b>118</b>	<b>0</b>	<b>-</b>

# **B11. MISC. DEFERRED DEBITS**



Deferred Debits (Actuals)

Year End: 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	2,347	30	618	160	349	1,049	141	0	-
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	(2,040)	(26)	(537)	(139)	(303)	(912)	(123)	(0)	-
<b>1861000 Total</b>					<b>307</b>	<b>4</b>	<b>81</b>	<b>21</b>	<b>46</b>	<b>137</b>	<b>18</b>	<b>0</b>	<b>-</b>
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	3,197	-	-	-	-	-	-	-	3,197
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	118	-	-	-	-	-	-	-	118
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	78	-	-	-	-	-	-	-	78
<b>1861200 Total</b>					<b>3,393</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,393</b>
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	34	-	-	-	-	-	-	-	34
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	685	9	184	51	94	307	38	0	-
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	10,536	145	2,832	789	1,451	4,728	589	0	-
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	SG	33,050	455	8,885	2,475	4,553	14,833	1,849	0	-
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	24,824	342	6,674	1,859	3,420	11,141	1,389	0	-
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	10,641	147	2,861	797	1,466	4,776	595	0	-
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	10,553	145	2,837	790	1,454	4,736	590	0	-
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	1,641	23	441	123	226	736	92	0	-
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	421	6	113	31	58	189	24	0	-
1868000	MISC DF DR-OTH-CST	185400	Trans Readiness Security - Due to ESM	SG	28,026	386	7,535	2,099	3,861	12,578	1,568	0	-
1868000	MISC DF DR-OTH-CST	185401	Trans Readiness Security - ESM Rec	SG	(28,026)	(386)	(7,535)	(2,099)	(3,861)	(12,578)	(1,568)	(0)	-
1868000	MISC DF DR-OTH-CST	185402	Trans Sec - Site Control - Due to ESM	SG	30	0	8	2	4	13	2	0	-
1868000	MISC DF DR-OTH-CST	185403	Trans Sec - Site Control - ESM Rec	SG	(30)	(0)	(8)	(2)	(4)	(13)	(2)	(0)	-
1868000	MISC DF DR-OTH-CST	185551	LT Prepaid-FSA Capital - Dunlap	SG	4,478	62	1,204	335	617	2,010	250	0	-
1868000	MISC DF DR-OTH-CST	185552	LT Prepaid-FSA Capital - Ekola Flats	SG	4,134	57	1,111	310	570	1,855	231	0	-
1868000	MISC DF DR-OTH-CST	185554	LT Prepaid-FSA Capital - Foote Creek	SG	1,005	14	270	75	138	451	56	0	-
1868000	MISC DF DR-OTH-CST	185557	LT Prepaid-FSA Capital - Glenrock I	SG	4,271	59	1,148	320	588	1,917	239	0	-
1868000	MISC DF DR-OTH-CST	185558	LT Prepaid-FSA Capital - Glenrock III	SG	1,778	24	478	133	245	798	99	0	-
1868000	MISC DF DR-OTH-CST	185561	LT Prepaid-FSA Capital - Goodnoe Hills	SG	3,968	55	1,067	297	547	1,781	222	0	-
1868000	MISC DF DR-OTH-CST	185564	LT Prepaid-FSA Capital - High Plains	SG	3,877	53	1,042	290	534	1,740	217	0	-
1868000	MISC DF DR-OTH-CST	185567	LT Prepaid-FSA Capital - Leaning Juniper	SG	4,517	62	1,214	338	622	2,027	253	0	-
1868000	MISC DF DR-OTH-CST	185570	LT Prepaid-FSA Capital - Marengo I	SG	5,933	82	1,595	444	817	2,663	332	0	-
1868000	MISC DF DR-OTH-CST	185571	LT Prepaid-FSA Capital - Marengo II	SG	2,949	41	793	221	406	1,324	165	0	-
1868000	MISC DF DR-OTH-CST	185574	LT Prepaid-FSA Capital - McFadden Ridge	SG	1,474	20	396	110	203	661	82	0	-
1868000	MISC DF DR-OTH-CST	185576	LT Prepaid-FSA Capital - Pryor Mtn	SG	6,431	89	1,729	482	886	2,886	360	0	-
1868000	MISC DF DR-OTH-CST	185577	LT Prepaid-FSA Capital - Rolling Hills	SG	4,031	56	1,084	302	555	1,809	226	0	-
1868000	MISC DF DR-OTH-CST	185580	LT Prepaid-FSA Capital - Seven Mile I	SG	4,241	58	1,140	318	584	1,903	237	0	-
1868000	MISC DF DR-OTH-CST	185581	LT Prepaid-FSA Capital - Seven Mile II	SG	975	13	262	73	134	438	55	0	-
1868000	MISC DF DR-OTH-CST	185584	LT Prepaid-FSA Capital - TB Flats I	SG	3,247	45	873	243	447	1,457	182	0	-
1868000	MISC DF DR-OTH-CST	185585	LT Prepaid-FSA Capital - TB Flats II	SG	3,601	50	968	270	496	1,616	201	0	-
<b>1868000 Total</b>					<b>153,294</b>	<b>2,110</b>	<b>41,203</b>	<b>11,476</b>	<b>21,113</b>	<b>68,783</b>	<b>8,574</b>	<b>0</b>	<b>34</b>
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	2,246	31	604	168	309	1,008	126	0	-
<b>1869000 Total</b>					<b>2,246</b>	<b>31</b>	<b>604</b>	<b>168</b>	<b>309</b>	<b>1,008</b>	<b>126</b>	<b>0</b>	<b>-</b>
<b>Grand Total</b>					<b>159,240</b>	<b>2,145</b>	<b>41,887</b>	<b>11,666</b>	<b>21,468</b>	<b>69,929</b>	<b>8,718</b>	<b>0</b>	<b>3,427</b>

# **B12. BLANK**



# **B13. MATERIALS & SUPPLIES**



**Material & Supplies (Actuals)**  
Year End: 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1511120	COAL INVNTY-HUNTER	0	COAL INVENTORY - HUNTER	SE	24,158	307	6,363	1,648	3,589	10,798	1,453	0	-
<b>1511120 Total</b>					<b>24,158</b>	<b>307</b>	<b>6,363</b>	<b>1,648</b>	<b>3,589</b>	<b>10,798</b>	<b>1,453</b>	<b>0</b>	<b>-</b>
1511130	COAL INVNTY-HTG	0	COAL INVENTORY - HUNTINGTON	SE	22,464	286	5,917	1,532	3,338	10,041	1,351	0	-
<b>1511130 Total</b>					<b>22,464</b>	<b>286</b>	<b>5,917</b>	<b>1,532</b>	<b>3,338</b>	<b>10,041</b>	<b>1,351</b>	<b>0</b>	<b>-</b>
1511140	COAL INVNTY-JB	0	COAL INVENTORY - JIM BRIDGER	SE	36,658	466	9,655	2,500	5,447	16,385	2,205	0	-
<b>1511140 Total</b>					<b>36,658</b>	<b>466</b>	<b>9,655</b>	<b>2,500</b>	<b>5,447</b>	<b>16,385</b>	<b>2,205</b>	<b>0</b>	<b>-</b>
1511160	COAL INVNTY-NAU	0	COAL INVENTORY - NAUGHTON	SE	21,630	275	5,697	1,475	3,214	9,668	1,301	0	-
<b>1511160 Total</b>					<b>21,630</b>	<b>275</b>	<b>5,697</b>	<b>1,475</b>	<b>3,214</b>	<b>9,668</b>	<b>1,301</b>	<b>0</b>	<b>-</b>
1511300	COAL INVNTY-COLSTRI	0	COAL INVENTORY - COLSTIP	SE	2,093	27	551	143	311	935	126	0	-
<b>1511300 Total</b>					<b>2,093</b>	<b>27</b>	<b>551</b>	<b>143</b>	<b>311</b>	<b>935</b>	<b>126</b>	<b>0</b>	<b>-</b>
1511400	COAL INVNTY-CRAIG	0	COAL INVENTORY - CRAIG	SE	7,582	96	1,997	517	1,127	3,389	456	0	-
<b>1511400 Total</b>					<b>7,582</b>	<b>96</b>	<b>1,997</b>	<b>517</b>	<b>1,127</b>	<b>3,389</b>	<b>456</b>	<b>0</b>	<b>-</b>
1511600	COAL INVNTY-DJ	0	COAL INVENTORY - DAVE JOHNSTON	SE	15,026	191	3,958	1,025	2,233	6,716	904	0	-
<b>1511600 Total</b>					<b>15,026</b>	<b>191</b>	<b>3,958</b>	<b>1,025</b>	<b>2,233</b>	<b>6,716</b>	<b>904</b>	<b>0</b>	<b>-</b>
1511700	COAL INVNTY-RG	0	COAL INVENTORY ROCK GARDEN PILE	SE	4,698	60	1,237	320	698	2,100	283	0	-
<b>1511700 Total</b>					<b>4,698</b>	<b>60</b>	<b>1,237</b>	<b>320</b>	<b>698</b>	<b>2,100</b>	<b>283</b>	<b>0</b>	<b>-</b>
1511900	COAL INVNTY-HAYDEN	0	COAL INVENTORY - HAYDEN	SE	2,645	34	697	180	393	1,182	159	0	-
<b>1511900 Total</b>					<b>2,645</b>	<b>34</b>	<b>697</b>	<b>180</b>	<b>393</b>	<b>1,182</b>	<b>159</b>	<b>0</b>	<b>-</b>
1512180	NATURAL GAS-CLAY BAS	0	NATURAL GAS - CLAY BASIN	SE	1,783	23	470	122	265	797	107	0	-
<b>1512180 Total</b>					<b>1,783</b>	<b>23</b>	<b>470</b>	<b>122</b>	<b>265</b>	<b>797</b>	<b>107</b>	<b>0</b>	<b>-</b>
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	SE	3,282	42	865	224	488	1,467	197	0	-
<b>1514000 Total</b>					<b>3,282</b>	<b>42</b>	<b>865</b>	<b>224</b>	<b>488</b>	<b>1,467</b>	<b>197</b>	<b>0</b>	<b>-</b>
1514300	OIL INVNTY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	SE	103	1	27	7	15	46	6	0	-
<b>1514300 Total</b>					<b>103</b>	<b>1</b>	<b>27</b>	<b>7</b>	<b>15</b>	<b>46</b>	<b>6</b>	<b>0</b>	<b>-</b>
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	SE	37	0	10	3	5	16	2	0	-
<b>1514400 Total</b>					<b>37</b>	<b>0</b>	<b>10</b>	<b>3</b>	<b>5</b>	<b>16</b>	<b>2</b>	<b>0</b>	<b>-</b>
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	SE	13	0	3	1	2	6	1	0	-
<b>1514900 Total</b>					<b>13</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>-</b>
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	(148)	(4)	(41)	(11)	(19)	(66)	(8)	(0)	-
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	SG	25,966	358	6,981	1,944	3,577	11,653	1,453	0	-
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	SG	21,602	297	5,808	1,618	2,976	9,695	1,208	0	-
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	SG	7,090	98	1,906	531	977	3,182	397	0	-
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	SG	4,499	62	1,209	337	620	2,019	252	0	-
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	SG	1	0	0	0	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	SG	13,975	192	3,757	1,046	1,925	6,272	782	0	-
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	SG	21,660	298	5,823	1,622	2,984	9,721	1,212	0	-
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	SG	31,265	430	8,405	2,341	4,307	14,032	1,749	0	-
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	1,227	17	330	92	169	551	69	0	-
1541000	PLNT M&S STK CNTRL	1565	CURRENT CREEK PLANT	SG	4,116	57	1,107	308	567	1,847	230	0	-
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	SG	6,942	96	1,866	520	956	3,115	388	0	-
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	SG	3,856	53	1,037	289	531	1,730	216	0	-
1541000	PLNT M&S STK CNTRL	1675	HYDRO EAST - UTAH	SG	7	0	2	1	1	3	0	0	-
1541000	PLNT M&S STK CNTRL	1680	HYDRO EAST - IDAHO	SG	29	0	8	2	4	13	2	0	-
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	SG	318	4	85	24	44	143	18	0	-
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	SG	116	2	31	9	16	52	7	0	-
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	SG	235	3	63	18	32	105	13	0	-
1541000	PLNT M&S STK CNTRL	1720	Foote Creek	SG	5	0	1	0	1	2	0	0	-
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	SG	1,012	14	272	76	139	454	57	0	-
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	SG	485	7	130	36	67	218	27	0	-



**Material & Supplies (Actuals)**

Year End: 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	1735	Ekola Flats	SG	5	0	1	0	1	2	0	0	-
1541000	PLNT M&S STK CNTRL	1740	High Plains/McFadden	SG	352	5	95	26	49	158	20	0	-
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	SG	444	6	119	33	61	199	25	0	-
1541000	PLNT M&S STK CNTRL	1750	TB Flats 1 & 2	SG	4	0	1	0	1	2	0	0	-
1541000	PLNT M&S STK CNTRL	1760	Cedar Springs II	SG	940	13	253	70	129	422	53	0	-
1541000	PLNT M&S STK CNTRL	1765	Pryor Mountain	SG	8	0	2	1	1	4	0	0	-
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	804	-	-	-	804	-	-	-	-
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	163	-	-	-	163	-	-	-	-
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	360	-	-	-	360	-	-	-	-
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	1,016	-	-	-	1,016	-	-	-	-
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	1,027	-	-	-	1,027	-	-	-	-
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	669	-	-	-	669	-	-	-	-
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	1,336	-	-	-	1,336	-	-	-	-
1541000	PLNT M&S STK CNTRL	2045	KEMMERER STORE ROOM	WYU	13	-	-	-	13	-	-	-	-
1541000	PLNT M&S STK CNTRL	2050	PINEDALE STORE ROOM	WYU	948	-	-	-	948	-	-	-	-
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	1,909	-	-	-	1,909	-	-	-	-
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	653	-	-	-	653	-	-	-	-
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	754	-	-	-	754	-	-	-	-
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	2,885	-	-	-	-	-	2,885	-	-
1541000	PLNT M&S STK CNTRL	2080	MUDLAKE STORE ROOM	IDU	1	-	-	-	-	-	1	-	-
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	1,567	-	-	-	-	-	1,567	-	-
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	93	-	-	-	-	-	93	-	-
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	312	-	-	-	-	-	312	-	-
1541000	PLNT M&S STK CNTRL	2100	MONTPELIER STORE ROOM	IDU	366	-	-	-	-	-	366	-	-
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	1,562	-	-	-	-	1,562	-	-	-
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	671	-	-	-	-	671	-	-	-
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	2,806	-	-	-	-	2,806	-	-	-
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	2,353	-	-	-	-	2,353	-	-	-
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	11,527	-	-	-	-	11,527	-	-	-
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	1,415	-	-	-	-	1,415	-	-	-
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	2,648	-	-	-	-	2,648	-	-	-
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	1,043	-	-	-	-	1,043	-	-	-
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	1,800	-	-	-	-	1,800	-	-	-
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	1,013	-	-	-	-	1,013	-	-	-
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	2,555	-	-	-	-	2,555	-	-	-
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	1,991	-	-	-	-	1,991	-	-	-
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	456	-	-	-	-	456	-	-	-
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	1,124	-	-	-	-	1,124	-	-	-
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	949	-	-	-	-	949	-	-	-
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	1,376	-	-	-	-	1,376	-	-	-
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	112	-	-	-	-	112	-	-	-
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	141	-	-	-	-	141	-	-	-
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	2,881	-	-	-	-	2,881	-	-	-
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	14	-	-	-	-	14	-	-	-
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	1,049	-	-	-	-	1,049	-	-	-
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	WA	2,633	-	-	2,633	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	474	-	-	474	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	229	-	229	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	1,188	-	1,188	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	661	-	661	-	-	-	-	-	-



**Material & Supplies (Actuals)**

Year End: 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	17,015	-	17,015	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2660	ASTORIA STORE ROOM	OR	1,659	-	1,659	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2665	MADRAS STORE ROOM	OR	116	-	116	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2670	PRINEVILLE STORE ROOM	OR	1	-	1	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2675	BEND STORE ROOM	OR	3,741	-	3,741	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2805	ALBANY STORE ROOM	OR	303	-	303	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2810	LINCOLN CITY STORE ROOM	OR	255	-	255	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2830	ROSEBURG STORE ROOM	OR	4,929	-	4,929	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2835	COOS BAY STORE ROOM	OR	1,144	-	1,144	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2840	GRANTS PASS STORE ROOM	OR	1,867	-	1,867	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	938	-	938	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	3,513	-	3,513	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	144	-	144	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	100	100	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	369	369	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	1,758	1,758	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	579	579	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	146	4	40	11	19	65	8	0	-
1541000	PLNT M&S STK CNTRL	5110	MATERIAL PACKAGING CENTER - WEST	OR	0	-	0	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	179	12	45	10	15	87	9	-	-
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	173	-	173	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	18,630	-	18,630	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	35,606	-	35,606	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	15,820	-	-	15,820	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	9,399	-	-	-	-	-	9,399	-	-
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	10,274	-	-	-	-	10,274	-	-	-
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	8,843	-	-	-	8,843	-	-	-	-
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	53,964	-	-	-	-	53,964	-	-	-
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	3	-	-	-	-	3	-	-	-
<b>1541000 Total</b>					<b>397,028</b>	<b>4,831</b>	<b>131,449</b>	<b>29,882</b>	<b>38,647</b>	<b>169,410</b>	<b>22,810</b>	<b>0</b>	<b>-</b>
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SE	198	3	52	13	29	88	12	0	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SE	(198)	(3)	(52)	(13)	(29)	(88)	(12)	(0)	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	597	16	164	44	76	266	33	0	-
<b>1541500 Total</b>					<b>597</b>	<b>16</b>	<b>164</b>	<b>44</b>	<b>76</b>	<b>266</b>	<b>33</b>	<b>0</b>	<b>-</b>
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	(8,694)	(120)	(2,337)	(651)	(1,198)	(3,902)	(486)	(0)	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	(1,380)	(36)	(378)	(101)	(175)	(613)	(75)	(0)	-
1541900	PLNT M&S GEN JV CUT	120010	Minority Owned Plant M&S Inventory	SG	5,311	73	1,428	398	732	2,384	297	0	-
<b>1541900 Total</b>					<b>(4,762)</b>	<b>(83)</b>	<b>(1,288)</b>	<b>(354)</b>	<b>(641)</b>	<b>(2,131)</b>	<b>(264)</b>	<b>(0)</b>	<b>-</b>
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	(27)	(1)	(8)	(2)	(3)	(12)	(1)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	(166)	(2)	(44)	(12)	(23)	(74)	(9)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	(12)	(0)	(3)	(1)	(2)	(6)	(1)	(0)	-
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	(1,038)	(70)	(259)	(60)	(89)	(507)	(51)	-	-
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	(460)	(31)	(115)	(27)	(40)	(225)	(23)	-	-
<b>1549900 Total</b>					<b>(1,703)</b>	<b>(104)</b>	<b>(430)</b>	<b>(102)</b>	<b>(157)</b>	<b>(825)</b>	<b>(86)</b>	<b>(0)</b>	<b>-</b>
1581200	WA GHG ALLOWANCE INV	0	WA GHG ALLOWANCE INVENTORY	OTHER	16,243	-	-	-	-	-	-	-	16,243
<b>1581200 Total</b>					<b>16,243</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,243</b>
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(1,762)	(22)	(464)	(120)	(262)	(788)	(106)	(0)	-
<b>2531600 Total</b>					<b>(1,762)</b>	<b>(22)</b>	<b>(464)</b>	<b>(120)</b>	<b>(262)</b>	<b>(788)</b>	<b>(106)</b>	<b>(0)</b>	<b>-</b>
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(2,803)	(36)	(738)	(191)	(416)	(1,253)	(169)	(0)	-



**Material & Supplies (Actuals)**

Year End: 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>2531700 Total</b>					<b>(2,803)</b>	<b>(36)</b>	<b>(738)</b>	<b>(191)</b>	<b>(416)</b>	<b>(1,253)</b>	<b>(169)</b>	<b>(0)</b>	<b>-</b>
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(273)	(4)	(73)	(20)	(38)	(123)	(15)	(0)	-
<b>2531800 Total</b>					<b>(273)</b>	<b>(4)</b>	<b>(73)</b>	<b>(20)</b>	<b>(38)</b>	<b>(123)</b>	<b>(15)</b>	<b>(0)</b>	<b>-</b>
<b>Grand Total</b>					<b>544,735</b>	<b>6,404</b>	<b>166,066</b>	<b>38,834</b>	<b>58,333</b>	<b>228,102</b>	<b>30,754</b>	<b>0</b>	<b>16,243</b>

# **B14. CASH WORKING CAPITAL**



Cash Working Capital (Actuals)  
12 Month Average: 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	0									
	OTHER ACCOUNTS RECEIVABLE	SO	21,728	570	5,959	1,590	2,763	9,661	1,185	0	-
<b>1430000 Total</b>			<b>21,728</b>	<b>570</b>	<b>5,959</b>	<b>1,590</b>	<b>2,763</b>	<b>9,661</b>	<b>1,185</b>	<b>0</b>	<b>-</b>
1431000	EMP ACCOUNTS REC	0									
	EMPLOYEE RECEIVABLES	SO	4,636	122	1,272	339	590	2,062	253	0	-
<b>1431000 Total</b>			<b>4,636</b>	<b>122</b>	<b>1,272</b>	<b>339</b>	<b>590</b>	<b>2,062</b>	<b>253</b>	<b>0</b>	<b>-</b>
1431500	INC TAXES RECEIVABLE	0									
	INCOME TAXES RECEIVABLE	SO	(70)	(2)	(19)	(5)	(9)	(31)	(4)	(0)	-
1431500	INC TAXES RECEIVABLE	116133									
	InterCo State Tax Rec-(Even Years)- MEHC	SO	289	8	79	21	37	128	16	0	-
1431500	INC TAXES RECEIVABLE	116134									
	InterCo State Tax Rec -(Odd Years)- MEHC	SO	(57)	(2)	(16)	(4)	(7)	(25)	(3)	(0)	-
<b>1431500 Total</b>			<b>161</b>	<b>4</b>	<b>44</b>	<b>12</b>	<b>20</b>	<b>72</b>	<b>9</b>	<b>0</b>	<b>-</b>
1433000	JOINT OWNER REC	0									
	JOINT OWNER RECEIVABLE	SO	2,455	64	673	180	312	1,092	134	0	-
<b>1433000 Total</b>			<b>2,455</b>	<b>64</b>	<b>673</b>	<b>180</b>	<b>312</b>	<b>1,092</b>	<b>134</b>	<b>0</b>	<b>-</b>
1436000	OTH ACCT REC	0									
	OTHER ACCOUNTS RECEIVABLE	SO	50,207	1,317	13,770	3,673	6,385	22,324	2,737	0	-
<b>1436000 Total</b>			<b>50,207</b>	<b>1,317</b>	<b>13,770</b>	<b>3,673</b>	<b>6,385</b>	<b>22,324</b>	<b>2,737</b>	<b>0</b>	<b>-</b>
1437000	CSS OAR BILLINGS	0									
	CSS OAR BILLINGS	SO	8,829	232	2,421	646	1,123	3,926	481	0	-
<b>1437000 Total</b>			<b>8,829</b>	<b>232</b>	<b>2,421</b>	<b>646</b>	<b>1,123</b>	<b>3,926</b>	<b>481</b>	<b>0</b>	<b>-</b>
1437100	CSS OAR BILLINGS-WOR	0									
	OTHER ACCT REC CCS	SO	(20,441)	(536)	(5,606)	(1,496)	(2,600)	(9,089)	(1,115)	(0)	-
<b>1437100 Total</b>			<b>(20,441)</b>	<b>(536)</b>	<b>(5,606)</b>	<b>(1,496)</b>	<b>(2,600)</b>	<b>(9,089)</b>	<b>(1,115)</b>	<b>(0)</b>	<b>-</b>
2300000	ASSET RETIREMENT OBL	284915									
	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	(2,023)	-	-	-	-	-	-	-	(2,023)
<b>2300000 Total</b>			<b>(2,023)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,023)</b>
2320000	ACCOUNTS PAYABLE	210460									
	JOINT OWNER RECEIVABLES - CREDIT	SE	(859)	(11)	(226)	(59)	(128)	(384)	(52)	(0)	-
2320000	ACCOUNTS PAYABLE	210677									
	Bronco Utah Operations LLC - Coal	SE	(1,819)	(23)	(479)	(124)	(270)	(813)	(109)	(0)	-
2320000	ACCOUNTS PAYABLE	211108									
	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211109									
	MET PAY HOME & AUTO WITHHOLDINGS	SO	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	211112									
	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	211115									
	Allstate Voluntary Benefit Withholdings	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	211116									
	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	(8)	(0)	(2)	(1)	(1)	(4)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215077									
	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	(568)	(15)	(156)	(42)	(72)	(253)	(31)	(0)	-
2320000	ACCOUNTS PAYABLE	215078									
	K-Plus Employer Contributions - Fixed	SO	(97)	(3)	(27)	(7)	(12)	(43)	(5)	(0)	-
2320000	ACCOUNTS PAYABLE	215080									
	METLIFE MEDICAL INSURANCE	SO	(4,168)	(109)	(1,143)	(305)	(530)	(1,853)	(227)	(0)	-
2320000	ACCOUNTS PAYABLE	215082									
	METLIFE DENTAL INSURANCE	SO	(57)	(1)	(16)	(4)	(7)	(25)	(3)	(0)	-
2320000	ACCOUNTS PAYABLE	215084									
	METLIFE VISION INSURANCE	SO	(163)	(4)	(45)	(12)	(21)	(72)	(9)	(0)	-
2320000	ACCOUNTS PAYABLE	215085									
	Western Utilities Dental Payable	SO	60	2	16	4	8	27	3	0	-
2320000	ACCOUNTS PAYABLE	215086									
	Western Utilities Vision Payable	SO	8	0	2	1	1	3	0	0	-
2320000	ACCOUNTS PAYABLE	215088									
	UWUA Health & Welfare Payable	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	215095									
	HMO HEALTH PLAN	SO	(19)	(0)	(5)	(1)	(2)	(8)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215103									
	Bluegrass Coal Purchases	SE	(77)	(1)	(20)	(5)	(11)	(34)	(5)	(0)	-
2320000	ACCOUNTS PAYABLE	215112									
	Minnesota Life Insurance	SO	(19)	(1)	(5)	(1)	(2)	(9)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215116									
	IBEW 57 MEDICAL INSURANCE	SO	(445)	(12)	(122)	(33)	(57)	(198)	(24)	(0)	-
2320000	ACCOUNTS PAYABLE	215350									
	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	3	0	1	0	0	1	0	0	-
2320000	ACCOUNTS PAYABLE	215351									
	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215356									
	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	(34)	(1)	(9)	(2)	(4)	(15)	(2)	(0)	-
2320000	ACCOUNTS PAYABLE	215357									
	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215425									
	OR DOE Cool School Program	OTHER	(19)	-	-	-	-	-	-	-	(19)
2320000	ACCOUNTS PAYABLE	215439									
	Cal ISO Trans Payable	SG	(4,622)	(64)	(1,243)	(346)	(637)	(2,074)	(259)	(0)	-
2320000	ACCOUNTS PAYABLE	215850									
	Subscription Fee - OR Community Solar	OTHER	(5)	-	-	-	-	-	-	-	(5)
2320000	ACCOUNTS PAYABLE	215851									
	Participation Fee - OR Community Solar	OTHER	(0)	-	-	-	-	-	-	-	(0)
2320000	ACCOUNTS PAYABLE	235230									
	ACCRUAL - ROYALTIES	SE	(61)	(1)	(16)	(4)	(9)	(27)	(4)	(0)	-
2320000	ACCOUNTS PAYABLE	235599									
	Safety Award	SO	(1,071)	(27)	(279)	(74)	(129)	(452)	(55)	(0)	-
2320000	ACCOUNTS PAYABLE	240330									
	PROVISION FOR WORKERS' COMPENSATION	SO	83	2	23	6	11	37	5	0	-
<b>2320000 Total</b>			<b>(13,924)</b>	<b>(269)</b>	<b>(3,756)</b>	<b>(1,011)</b>	<b>(1,877)</b>	<b>(6,206)</b>	<b>(780)</b>	<b>(0)</b>	<b>(24)</b>



Cash Working Capital (Actuals)  
12 Month Average: 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	SE	(10,816)	(137)	(2,849)	(738)	(1,607)	(4,834)	(651)	(0)	-
<b>2533000 Total</b>					<b>(10,816)</b>	<b>(137)</b>	<b>(2,849)</b>	<b>(738)</b>	<b>(1,607)</b>	<b>(4,834)</b>	<b>(651)</b>	<b>(0)</b>	<b>-</b>
<b>Grand Total</b>					<b>40,813</b>	<b>1,366</b>	<b>11,928</b>	<b>3,195</b>	<b>5,110</b>	<b>19,007</b>	<b>2,254</b>	<b>(0)</b>	<b>(2,047)</b>



# **B15. MISC. RATE BASE**



Miscellaneous Rate Base (Actuals)  
Year End: 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	144,705	1,992	38,903	10,836	19,935	64,944	8,095	0	-
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	-	-	-	-	11,764	-	-	-
<b>1140000</b>	<b>Total</b>				<b>156,468</b>	<b>1,992</b>	<b>38,903</b>	<b>10,836</b>	<b>19,935</b>	<b>76,708</b>	<b>8,095</b>	<b>0</b>	<b>-</b>
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(142,014)	(1,955)	(38,179)	(10,634)	(19,564)	(63,736)	(7,945)	(0)	-
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(2,501)	-	-	-	-	(2,501)	-	-	-
<b>1150000</b>	<b>Total</b>				<b>(144,514)</b>	<b>(1,955)</b>	<b>(38,179)</b>	<b>(10,634)</b>	<b>(19,564)</b>	<b>(66,237)</b>	<b>(7,945)</b>	<b>(0)</b>	<b>-</b>
1281000	Oth Special Funds-Pn	0	Other special funds - Pensions	SO	104,951	2,753	28,783	7,679	13,347	46,666	5,722	0	-
<b>1281000</b>	<b>Total</b>				<b>104,951</b>	<b>2,753</b>	<b>28,783</b>	<b>7,679</b>	<b>13,347</b>	<b>46,666</b>	<b>5,722</b>	<b>0</b>	<b>-</b>
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	4,199	110	1,152	307	534	1,867	229	0	-
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	567	15	155	41	72	252	31	0	-
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	783	21	215	57	100	348	43	0	-
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	409	11	112	30	52	182	22	0	-
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	34	1	9	3	4	15	2	0	-
<b>1651000</b>	<b>Total</b>				<b>5,991</b>	<b>157</b>	<b>1,643</b>	<b>438</b>	<b>762</b>	<b>2,664</b>	<b>327</b>	<b>0</b>	<b>-</b>
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	23	1	6	2	3	10	1	0	-
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	149	4	41	11	19	66	8	0	-
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	15	0	4	1	2	7	1	0	-
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	29	1	8	2	4	13	2	0	-
<b>1652000</b>	<b>Total</b>				<b>216</b>	<b>6</b>	<b>59</b>	<b>16</b>	<b>27</b>	<b>96</b>	<b>12</b>	<b>0</b>	<b>-</b>
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHE	3,922	-	-	-	-	-	-	-	3,922
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHE	2,400	-	-	-	-	-	-	-	2,400
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	47	1	13	3	6	21	3	0	-
1652100	PREPAY - OTHER	132548	Prepaid-FSA O&M - Cedar Springs II	SG	507	7	136	38	70	228	28	0	-
1652100	PREPAY - OTHER	132551	Prepaid-FSA O&M - Dunlap	SG	208	3	56	16	29	93	12	0	-
1652100	PREPAY - OTHER	132552	Prepaid-FSA O&M - Ekola Flats	SG	331	5	89	25	46	149	19	0	-
1652100	PREPAY - OTHER	132557	Prepaid-FSA O&M - Glenrock I	SG	185	3	50	14	26	83	10	0	-
1652100	PREPAY - OTHER	132558	Prepaid-FSA O&M - Glenrock III	SG	146	2	39	11	20	66	8	0	-
1652100	PREPAY - OTHER	132561	Prepaid-FSA O&M - Goodnoe Hills	SG	231	3	62	17	32	104	13	0	-
1652100	PREPAY - OTHER	132564	Prepaid-FSA O&M - High Plains	SG	556	8	150	42	77	250	31	0	-
1652100	PREPAY - OTHER	132567	Prepaid-FSA O&M - Leaning Juniper	SG	282	4	76	21	39	127	16	0	-
1652100	PREPAY - OTHER	132570	Prepaid-FSA O&M - Marengo I	SG	358	5	96	27	49	161	20	0	-
1652100	PREPAY - OTHER	132571	Prepaid-FSA O&M - Marengo II	SG	179	2	48	13	25	80	10	0	-
1652100	PREPAY - OTHER	132574	Prepaid-FSA O&M - McFadden Ridge	SG	107	1	29	8	15	48	6	0	-
1652100	PREPAY - OTHER	132576	Prepaid-FSA O&M - Pryor Mtn	SG	541	7	146	41	75	243	30	0	-
1652100	PREPAY - OTHER	132577	Prepaid-FSA O&M - Rolling Hills	SG	278	4	75	21	38	125	16	0	-
1652100	PREPAY - OTHER	132580	Prepaid-FSA O&M - Seven Mile I	SG	185	3	50	14	26	83	10	0	-
1652100	PREPAY - OTHER	132581	Prepaid-FSA O&M - Seven Mile II	SG	37	1	10	3	5	16	2	0	-
1652100	PREPAY - OTHER	132584	Prepaid-FSA O&M - TB Flats I	SG	330	5	89	25	46	148	18	0	-
1652100	PREPAY - OTHER	132585	Prepaid-FSA O&M - TB Flats II	SG	344	5	92	26	47	154	19	0	-
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	66	1	18	5	9	30	4	0	-
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	578	8	155	43	80	259	32	0	-
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	SG	223	3	60	17	31	100	12	0	-
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	264	4	71	20	36	119	15	0	-
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	3,455	91	948	253	439	1,536	188	0	-
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	11	0	3	1	1	5	1	0	-
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	85	1	23	6	12	38	5	0	-
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	110	2	29	8	15	49	6	0	-
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	72	1	19	5	11	32	4	0	-
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	1,468	39	403	107	187	653	80	0	-
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	4,550	-	4,550	-	-	-	-	-	-
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	6,908	-	-	-	-	6,908	-	-	-
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	312	-	-	-	-	-	312	-	-



Miscellaneous Rate Base (Actuals)  
Year End: 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	27,040	709	7,416	1,978	3,439	12,023	1,474	0	-
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	(3,253)	(85)	(892)	(238)	(414)	(1,446)	(177)	(0)	-
1652100	PREPAY - OTHER	134000	LT PREPAY RECLASS	SO	3,253	85	892	238	414	1,446	177	0	-
1652100	PREPAY - OTHER	134100	Prepaid CA GHG Retail - Non-Current	OTHE	22,954	-	-	-	-	-	-	-	22,954
1652100	PREPAY - OTHER	134101	Prepaid CA GHG Wholesale - Non-Current	OTHE	10,174	-	-	-	-	-	-	-	10,174
<b>1652100</b>	<b>Total</b>				<b>89,448</b>	<b>925</b>	<b>15,000</b>	<b>2,807</b>	<b>4,928</b>	<b>23,932</b>	<b>2,406</b>	<b>0</b>	<b>39,450</b>
1655000	PREPAY-COAL MIN EX	132400	PREPAID - TAXES	SE	516	7	136	35	77	230	31	0	-
<b>1655000</b>	<b>Total</b>				<b>516</b>	<b>7</b>	<b>136</b>	<b>35</b>	<b>77</b>	<b>230</b>	<b>31</b>	<b>0</b>	<b>-</b>
2281000	ACC PROV-PROP INS	288711	Reg Liab - CA Property Insurance Reserve	CA	3,367	3,367	-	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	31,639	-	31,639	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288713	Reg Liab - WA Property Insurance Reserve	WA	318	-	-	318	-	-	-	-	-
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	(1,117)	-	-	-	-	-	(1,117)	-	-
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	707	-	-	-	-	707	-	-	-
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	(558)	-	-	-	(558)	-	-	-	-
2281000	ACC PROV-PROP INS	288747	RegL-CA Insurance Reserves-Recl to Asst	OTHE	(3,367)	-	-	-	-	-	-	-	(3,367)
2281000	ACC PROV-PROP INS	288748	RegL-WA Insurance Reserves-Recl to Asst	OTHE	(318)	-	-	-	-	-	-	-	(318)
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHE	(31,639)	-	-	-	-	-	-	-	(31,639)
<b>2281000</b>	<b>Total</b>				<b>(968)</b>	<b>3,367</b>	<b>31,639</b>	<b>318</b>	<b>(558)</b>	<b>707</b>	<b>(1,117)</b>	<b>-</b>	<b>(35,324)</b>
2281200	ACC PRV-INS-T&D LN	280307	Accum Prov For Prop Ins - Pac Power T&D	SO	(10,000)	(262)	(2,743)	(732)	(1,272)	(4,446)	(545)	(0)	-
<b>2281200</b>	<b>Total</b>				<b>(10,000)</b>	<b>(262)</b>	<b>(2,743)</b>	<b>(732)</b>	<b>(1,272)</b>	<b>(4,446)</b>	<b>(545)</b>	<b>(0)</b>	<b>-</b>
2282100	ACC PRV IN & DAMAG	280310	Prov for Injuries & Damages - General	SO	(4,717)	(124)	(1,294)	(345)	(600)	(2,097)	(257)	(0)	-
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	(948,049)	(24,871)	(260,007)	(69,363)	(120,568)	(421,548)	(51,692)	(0)	-
2282100	ACC PRV IN & DAMAG	280314	I & D Provisions - Reclass to Current	SO	62,417	1,637	17,118	4,567	7,938	27,754	3,403	0	-
<b>2282100</b>	<b>Total</b>				<b>(890,349)</b>	<b>(23,357)</b>	<b>(244,182)</b>	<b>(65,141)</b>	<b>(113,230)</b>	<b>(395,892)</b>	<b>(48,545)</b>	<b>(0)</b>	<b>-</b>
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	5,480	-	5,480	-	-	-	-	-	-
2282400	ACCUM PRV FR I&D-OR	288701	Contra Reg Liab - OR Injuries & Damages	OR	(9,797)	-	(9,797)	-	-	-	-	-	-
<b>2282400</b>	<b>Total</b>				<b>(4,317)</b>	<b>-</b>	<b>(4,317)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2282500	Acc Prov I&D-Insur	156909	Insurance Reim Receivable (I&D)-NonCurr	SO	378,850	9,939	103,901	27,718	48,180	168,455	20,656	0	-
2282500	Acc Prov I&D-Insur	156911	Insurance Reim Rec-Reclass to Current	SO	(14,700)	(386)	(4,032)	(1,076)	(1,869)	(6,536)	(802)	(0)	-
<b>2282500</b>	<b>Total</b>				<b>364,150</b>	<b>9,553</b>	<b>99,870</b>	<b>26,643</b>	<b>46,311</b>	<b>161,919</b>	<b>19,855</b>	<b>0</b>	<b>-</b>
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(1,253)	(33)	(344)	(92)	(159)	(557)	(68)	(0)	-
<b>2283000</b>	<b>Total</b>				<b>(1,253)</b>	<b>(33)</b>	<b>(344)</b>	<b>(92)</b>	<b>(159)</b>	<b>(557)</b>	<b>(68)</b>	<b>(0)</b>	<b>-</b>
2283400	POST-RETIREMENT BEN	280329	FAS 106-Contra Liability-Medicare Subsid	SO	22,389	587	6,140	1,638	2,847	9,955	1,221	0	-
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medicare Sub (Non-Dedct)	SO	(5,429)	(142)	(1,489)	(397)	(690)	(2,414)	(296)	(0)	-
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg Medicare (Non-Dedct)	SO	5,429	142	1,489	397	690	2,414	296	0	-
2283400	POST-RETIREMENT BEN	280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	(16,960)	(445)	(4,651)	(1,241)	(2,157)	(7,541)	(925)	(0)	-
2283400	POST-RETIREMENT BEN	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	(5,429)	(142)	(1,489)	(397)	(690)	(2,414)	(296)	(0)	-
<b>2283400</b>	<b>Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2283500	PENSIONS	280350	Pension - Local 57	SO	(454)	(12)	(125)	(33)	(58)	(202)	(25)	(0)	-
2283500	PENSIONS	280365	FAS 158 Pension Liab-Rcls to Current	SO	454	12	125	33	58	202	25	0	-
<b>2283500</b>	<b>Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	(235)	(3)	(63)	(18)	(32)	(105)	(13)	(0)	-
<b>2284100</b>	<b>Total</b>				<b>(235)</b>	<b>(3)</b>	<b>(63)</b>	<b>(18)</b>	<b>(32)</b>	<b>(105)</b>	<b>(13)</b>	<b>(0)</b>	<b>-</b>
2300000	ASSET RETIREMENT OBL	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJ	(6,946)	(94)	(1,861)	(512)	(970)	(3,115)	(394)	(0)	-
<b>2300000</b>	<b>Total</b>				<b>(6,946)</b>	<b>(94)</b>	<b>(1,861)</b>	<b>(512)</b>	<b>(970)</b>	<b>(3,115)</b>	<b>(394)</b>	<b>(0)</b>	<b>-</b>
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(63)	(63)	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	(15)	-	-	-	-	-	(15)	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	(331)	-	(331)	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	(74)	-	-	-	-	(74)	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	(15)	-	-	(15)	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	(33)	-	-	-	(33)	-	-	-	-



Miscellaneous Rate Base (Actuals)  
Year End: 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
<b>2530000 Total</b>			<b>(530)</b>	<b>(63)</b>	<b>(331)</b>	<b>(15)</b>	<b>(33)</b>	<b>(74)</b>	<b>(15)</b>		-		
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	(115,119)	(1,463)	(30,321)	(7,851)	(17,105)	(51,455)	(6,924)	(0)	-
<b>2533500 Total</b>			<b>(115,119)</b>		<b>(1,463)</b>	<b>(30,321)</b>	<b>(7,851)</b>	<b>(17,105)</b>	<b>(51,455)</b>	<b>(6,924)</b>	<b>(0)</b>	-	
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	(5,006)	(64)	(1,319)	(341)	(744)	(2,238)	(301)	(0)	-
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	(21)	(21)	-	-	-	-	-	(0)	-
2539900	OTH DEF CR - OTHER	284902	IT Software Licenses	SO	(12,178)	(319)	(3,340)	(891)	(1,549)	(5,415)	(664)	(0)	-
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	SG	(1,887)	(26)	(507)	(141)	(260)	(847)	(106)	(0)	-
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	(15,783)	(201)	(4,157)	(1,076)	(2,345)	(7,055)	(949)	(0)	-
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006	64	1,319	341	744	2,238	301	0	-
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	(514)	(7)	(138)	(38)	(71)	(231)	(29)	(0)	-
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	(5,857)	(81)	(1,575)	(439)	(807)	(2,629)	(328)	(0)	-
2539900	OTH DEF CR - OTHER	289923	Transmission Cluster Study Deposits	SG	(56,425)	(777)	(15,169)	(4,225)	(7,773)	(25,324)	(3,157)	(0)	-
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	(63,243)	(871)	(17,002)	(4,736)	(8,713)	(28,384)	(3,538)	(0)	-
2539900	OTH DEF CR - OTHER	289927	Transm Deposit - Readiness Fin Security	SG	(172,545)	(2,376)	(46,387)	(12,921)	(23,770)	(77,439)	(9,653)	(0)	-
2539900	OTH DEF CR - OTHER	289928	Transmission Deposits-Site Control	SG	(2,220)	(31)	(597)	(166)	(306)	(996)	(124)	(0)	-
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	SG	(2,028)	(28)	(545)	(152)	(279)	(910)	(113)	(0)	-
2539900	OTH DEF CR - OTHER	289993	LT Acc- Misc Exp - Reclass from Current	OTHE	(2,549)	-	-	-	-	-	-	-	(2,549)
2539900	OTH DEF CR - OTHER	289994	Long-Term Trade AP - Recl from Current	OTHE	(72,456)	-	-	-	-	-	-	-	(72,456)
<b>2539900 Total</b>					<b>(407,708)</b>	<b>(4,736)</b>	<b>(89,419)</b>	<b>(24,786)</b>	<b>(45,873)</b>	<b>(149,229)</b>	<b>(18,660)</b>	<b>(0)</b>	<b>(75,006)</b>
2540000	REGULATORY LIAB	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHE	463	-	-	-	-	-	-	-	463
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHE	(7,196)	-	-	-	-	-	-	-	(7,196)
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHE	(4,748)	-	-	-	-	-	-	-	(4,748)
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHE	(6,054)	-	-	-	-	-	-	-	(6,054)
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHE	(4,027)	-	-	-	-	-	-	-	(4,027)
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHE	(3,750)	-	-	-	-	-	-	-	(3,750)
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHE	(7,389)	-	-	-	-	-	-	-	(7,389)
2540000	REGULATORY LIAB	231095	Reg Liab Current - Income Tax Related	OTHE	(44,242)	-	-	-	-	-	-	-	(44,242)
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHE	(21,168)	-	-	-	-	-	-	-	(21,168)
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	(26)	(26)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	(723)	-	-	(723)	-	-	-	-	-
2540000	REGULATORY LIAB	288021	Reg Liab-FAS 158 Post-Retirement	SO	(33,831)	(888)	(9,278)	(2,475)	(4,303)	(15,043)	(1,845)	(0)	-
2540000	REGULATORY LIAB	288061	Reg L-WA Decoupling Mech Jul20-Jun21	OTHE	2,293	-	-	-	-	-	-	-	2,293
2540000	REGULATORY LIAB	288062	Reg L-WA Decoupling Mech Jan22-Dec22	OTHE	(3,808)	-	-	-	-	-	-	-	(3,808)
2540000	REGULATORY LIAB	288063	Reg L-WA Decoupling Mech Jan23-Dec23	OTHE	(5,431)	-	-	-	-	-	-	-	(5,431)
2540000	REGULATORY LIAB	288072	Contra Reg A-WA Decoupling Jan22-Dec22	OTHE	273	-	-	-	-	-	-	-	273
2540000	REGULATORY LIAB	288073	Contra Reg A-WA Decoupling Jan23-Dec23	OTHE	(572)	-	-	-	-	-	-	-	(572)
2540000	REGULATORY LIAB	288079	RegL-WA Decoupling Mech - Recl to Curr	OTHE	653	-	-	-	-	-	-	-	653
2540000	REGULATORY LIAB	288081	Reg Liab - Cholla Decomm - CA	CA	99	99	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288082	Reg Liab - Cholla Decomm - ID	IDU	(2,335)	-	-	-	-	-	(2,335)	-	-
2540000	REGULATORY LIAB	288083	Reg Liab - Cholla Decomm - OR	OR	(7,552)	-	(7,552)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288084	Reg Liab - Cholla Decomm - UT	UT	(17,685)	-	-	-	-	(17,685)	-	-	-
2540000	REGULATORY LIAB	288086	Reg Liab - Cholla Decomm - WY	WYP	(318)	-	-	-	(318)	-	-	-	-
2540000	REGULATORY LIAB	288099	RegL-Depr/Amortz Deferral-Bal Reclass	OTHE	(99)	-	-	-	-	-	-	-	(99)
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHE	1	-	-	-	-	-	-	-	1
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHE	7,196	-	-	-	-	-	-	-	7,196
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHE	(143)	-	-	-	-	-	-	-	(143)
2540000	REGULATORY LIAB	288162	Reg Liab-CA Klamath River Dams Removal	CA	(262)	(262)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHE	(5,663)	-	-	-	-	-	-	-	(5,663)
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHE	(3,203)	-	-	-	-	-	-	-	(3,203)
2540000	REGULATORY LIAB	288184	Reg Liability - Sale of RECs - WA	OTHE	(0)	-	-	-	-	-	-	-	(0)
2540000	REGULATORY LIAB	288191	RegL - OR Pryor Mtn REC	OTHE	(348)	-	-	-	-	-	-	-	(348)
2540000	REGULATORY LIAB	288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	(100)	(100)	-	-	-	-	-	-	-



Miscellaneous Rate Base (Actuals)  
Year End: 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB 288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA (14,284)	-	-	(14,284)	-	-	-	-	-
2540000	REGULATORY LIAB 288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP (18,218)	-	-	-	(18,218)	-	-	-	-
2540000	REGULATORY LIAB 288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHE (2,024)	-	-	-	-	-	-	-	(2,024)
2540000	REGULATORY LIAB 288260	Reg Liability - WA PCAM CY2021	OTHE 27,898	-	-	-	-	-	-	-	27,898
2540000	REGULATORY LIAB 288262	Reg Liability - WA PCAM CY2022	OTHE 63,599	-	-	-	-	-	-	-	63,599
2540000	REGULATORY LIAB 288263	Contra Reg Liability - WA PCAM CY2022	OTHE (3,056)	-	-	-	-	-	-	-	(3,056)
2540000	REGULATORY LIAB 288264	Reg Liability - WA PCAM PTC CY2021	OTHE 1,925	-	-	-	-	-	-	-	1,925
2540000	REGULATORY LIAB 288285	Reg Liab-Excess Income Tax Deferral-WA	OTHE (6,669)	-	-	-	-	-	-	-	(6,669)
2540000	REGULATORY LIAB 288286	Reg Liab-Excess Income Tax Deferral-WY	OTHE (1,340)	-	-	-	-	-	-	-	(1,340)
2540000	REGULATORY LIAB 288404	Reg Liab - OR Fly Ash	OTHE (1,402)	-	-	-	-	-	-	-	(1,402)
2540000	REGULATORY LIAB 288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHE (4,399)	-	-	-	-	-	-	-	(4,399)
2540000	REGULATORY LIAB 288406	Reg L-OR-Bridger Mine Accel Depr&Reclm	OR (9,096)	-	(9,096)	-	-	-	-	-	-
2540000	REGULATORY LIAB 288409	Reg Liab-WA-Plant Closure Cost Deferral	WA (3,389)	-	-	(3,389)	-	-	-	-	-
2540000	REGULATORY LIAB 288410	Reg Liab-WA-Bridger Mine Accel Depr	WA (6,374)	-	-	(6,374)	-	-	-	-	-
2540000	REGULATORY LIAB 288411	Reg Liab - WA-Accel Depr 2015 GRC	WA (8,709)	-	-	(8,709)	-	-	-	-	-
2540000	REGULATORY LIAB 288412	Reg Liab - Depr Decrease Deferral - OR	OTHE (1,415)	-	-	-	-	-	-	-	(1,415)
2540000	REGULATORY LIAB 288420	Reg Liab - CA GHG Allowance Revenues	OTHE (5,094)	-	-	-	-	-	-	-	(5,094)
2540000	REGULATORY LIAB 288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHE (8,833)	-	-	-	-	-	-	-	(8,833)
2540000	REGULATORY LIAB 288423	RegL - CA GHG Allowances - Recl to Curr	OTHE 6,054	-	-	-	-	-	-	-	6,054
2540000	REGULATORY LIAB 288443	RegL - OR RECs in Rates - Recl to Curr	OTHE 3,365	-	-	-	-	-	-	-	3,365
2540000	REGULATORY LIAB 288444	RegL - UT RECs in Rates - Recl to Curr	OTHE 134	-	-	-	-	-	-	-	134
2540000	REGULATORY LIAB 288445	RegL - WA RECs in Rates - Recl to Curr	OTHE 0	-	-	-	-	-	-	-	0
2540000	REGULATORY LIAB 288446	RegL - WY RECs in Rates - Recl to Curr	OTHE 251	-	-	-	-	-	-	-	251
2540000	REGULATORY LIAB 288451	RegL - WA Pryor Mtn REC	OTHE (153)	-	-	-	-	-	-	-	(153)
2540000	REGULATORY LIAB 288454	RegL - UT RECs in Rates - Balance Recl	OTHE (3,451)	-	-	-	-	-	-	-	(3,451)
2540000	REGULATORY LIAB 288456	RegL - WY RECs in Rates - Balance Recl	OTHE (1,260)	-	-	-	-	-	-	-	(1,260)
2540000	REGULATORY LIAB 288459	Reg Liab - Def RECs in Rates - Reclass	OTHE (186)	-	-	-	-	-	-	-	(186)
2540000	REGULATORY LIAB 288461	RegL - CA Def Exc NPC - Recl to Curr	OTHE 4,027	-	-	-	-	-	-	-	4,027
2540000	REGULATORY LIAB 288471	RegL - CA Def Exc NPC - Balance Reclass	OTHE (4,027)	-	-	-	-	-	-	-	(4,027)
2540000	REGULATORY LIAB 288475	RegL - WA Def Exc NPC - Balance Reclass	OTHE (90,367)	-	-	-	-	-	-	-	(90,367)
2540000	REGULATORY LIAB 288484	RegL - UT Solar Feed-In - Recl to Curr	OTHE 7,389	-	-	-	-	-	-	-	7,389
2540000	REGULATORY LIAB 288494	RegL - UT Solar Feed-In - Balance Recl	OTHE (7,389)	-	-	-	-	-	-	-	(7,389)
2540000	REGULATORY LIAB 288817	RegL - DSM - CA - Reclass to Current	OTHE 142	-	-	-	-	-	-	-	142
2540000	REGULATORY LIAB 288819	Reg Liab - DSM - CA - Balance Reclass	OTHE (142)	-	-	-	-	-	-	-	(142)
2540000	REGULATORY LIAB 288827	RegL - DSM - ID - Reclass to Current	OTHE 1,457	-	-	-	-	-	-	-	1,457
2540000	REGULATORY LIAB 288829	Reg Liab - DSM - ID - Balance Reclass	OTHE (1,457)	-	-	-	-	-	-	-	(1,457)
2540000	REGULATORY LIAB 288857	RegL - DSM - WA - Reclass to Current	OTHE 3,150	-	-	-	-	-	-	-	3,150
2540000	REGULATORY LIAB 288859	Reg Liab - DSM - WA - Balance Reclass	OTHE (3,150)	-	-	-	-	-	-	-	(3,150)
2540000	REGULATORY LIAB 288931	Reg Liab - Protected PP&E EDIT - CA	CA (30,764)	(30,764)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288932	Reg Liab - Protected PP&E EDIT - ID	IDU (78,625)	-	-	-	-	-	(78,625)	-	-
2540000	REGULATORY LIAB 288933	Reg Liab - Protected PP&E EDIT - OR	OR (342,778)	-	(342,778)	-	-	-	-	-	-
2540000	REGULATORY LIAB 288934	Reg Liab - Protected PP&E EDIT - WA	WA (74,590)	-	-	(74,590)	-	-	-	-	-
2540000	REGULATORY LIAB 288935	Reg Liab - Protected PP&E EDIT - WY	WYP (194,510)	-	-	-	(194,510)	-	-	-	-
2540000	REGULATORY LIAB 288936	Reg Liab - Protected PP&E EDIT - UT	UT (609,056)	-	-	-	-	(609,056)	-	-	-
2540000	REGULATORY LIAB 288941	Reg Liab - Protected PP&E ARAM - CA	CA (788)	(788)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288942	Reg Liab - Protected PP&E ARAM - ID	IDU (3,071)	-	-	-	-	-	(3,071)	-	-
2540000	REGULATORY LIAB 288943	Reg Liab - Protected PP&E ARAM - OR	OR (2)	-	(2)	-	-	-	-	-	-
2540000	REGULATORY LIAB 288945	Reg Liab - Protected PP&E ARAM - WA	WA (8,701)	-	-	(8,701)	-	-	-	-	-
2540000	REGULATORY LIAB 288946	Reg Liab - Protected PP&E ARAM - WY	WYU (16,877)	-	-	-	(16,877)	-	-	-	-
2540000	REGULATORY LIAB 288948	RegL-Income Tax Related-Recl to Asset	OTHE (527)	-	-	-	-	-	-	-	(527)
2540000	REGULATORY LIAB 288949	RegL - EDIT Deferral - Recl to Curr	OTHE 44,242	-	-	-	-	-	-	-	44,242
2540000	REGULATORY LIAB 288995	RegL - Other - Recl to Curr	OTHE 20,515	-	-	-	-	-	-	-	20,515



**Miscellaneous Rate Base (Actuals)**  
 Year End: 06/2023  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>2540000 Total</b>			(1,551,720)	(32,728)	(368,706)	(119,245)	(234,225)	(641,784)	(85,875)	(0)	(69,156)
<b>Grand Total</b>			(2,411,917)	(45,935)	(564,432)	(180,253)	(347,634)	(999,972)	(133,655)	(0)	(140,036)

# **B16. REGULATORY ASSETS**



**Regulatory Assets (Actuals)**

Year End: 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	692	-	-	-	-	-	-	-	692
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	7	-	-	7	-	-	-	-	-
<b>1242000 Total</b>					<b>699</b>	-	-	<b>7</b>	-	-	-	-	<b>692</b>
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	5	-	-	-	-	-	-	-	5
<b>1247100 Total</b>					<b>5</b>	-	-	-	-	-	-	-	<b>5</b>
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	(183)	-	-	-	-	-	-	-	(183)
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	0	-	-	-	-	0	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	(4)	-	-	(4)	-	-	-	-	-
<b>1249000 Total</b>					<b>(187)</b>	-	-	<b>(4)</b>	-	<b>0</b>	-	-	<b>(183)</b>
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	(125,470)	-	-	-	-	-	-	-	(125,470)
<b>1823000 Total</b>					<b>(125,470)</b>	-	-	-	-	-	-	-	<b>(125,470)</b>
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	166	166	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	752	-	752	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	(1,662)	(21)	(438)	(113)	(247)	(743)	(100)	(0)	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WA	744	-	-	744	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	SE	6,524	83	1,718	445	969	2,916	392	0	-
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	4,492	57	1,183	306	667	2,008	270	0	-
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	11	222	57	125	377	51	0	-
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	15,783	201	4,157	1,076	2,345	7,055	949	0	-
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	IDU	(520)	-	-	-	-	-	(520)	-	-
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	WYU	(2,929)	-	-	-	(2,929)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,612	20	425	110	239	720	97	0	-
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,770	35	730	189	412	1,238	167	0	-
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	45,112	573	11,882	3,077	6,703	20,164	2,713	0	-
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	SE	(3,184)	(40)	(839)	(217)	(473)	(1,423)	(192)	(0)	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	IDU	(1,896)	-	-	-	-	-	(1,896)	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	OTHER	(11,831)	-	-	-	-	-	-	-	(11,831)
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	(26,234)	-	-	-	-	(26,234)	-	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	(10,671)	-	-	-	(10,671)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	38	785	203	443	1,331	179	0	-
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	(1,278)	(1,278)	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(1,336)	-	-	-	-	-	(1,336)	-	-
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(1,946)	-	(1,946)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	(4,281)	-	-	(4,281)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	(1,669)	-	-	-	-	-	(1,669)	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	(8,931)	-	-	-	-	(8,931)	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	(419)	-	-	-	(419)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	(191)	-	-	-	-	-	(191)	-	-
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	IDU	835	-	-	-	-	-	835	-	-
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	UT	8,931	-	-	-	-	8,931	-	-	-
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	419	-	-	-	419	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186873	RA-DC ROR Offset-Note Interest-Amortz	IDU	95	-	-	-	-	-	95	-	-
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	115,119	1,463	30,321	7,851	17,105	51,455	6,924	0	-
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	(4,753)	-	-	-	-	-	-	-	(4,753)
1823700	OTH REGA-ENERGY WEST	186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	(8,097)	-	-	-	-	-	-	-	(8,097)
<b>1823700 Total</b>					<b>115,348</b>	<b>1,308</b>	<b>48,953</b>	<b>9,447</b>	<b>14,688</b>	<b>58,864</b>	<b>6,769</b>	<b>0</b>	<b>(24,681)</b>
1823750	OTHER REG A-CHLA U4	185831	Reg Asset - Cholla Unrec Plant - CA	CA	3,926	3,926	-	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185836	Reg Asset - Cholla Unrec Plant - WY	WYP	34,289	-	-	-	34,289	-	-	-	-
1823750	OTHER REG A-CHLA U4	185864	Reg Asset-Cholla U4-Property Taxes-OR	OTHER	611	-	-	-	-	-	-	-	611
1823750	OTHER REG A-CHLA U4	185866	Reg Asset-Cholla U4-Nonunion Severance	SG	2,424	33	652	181	334	1,088	136	0	-





Regulatory Assets (Actuals)

Year End: 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823750	OTHER REG A-CHLA U4	185867	Reg Asset-Cholla U4-Safe Harbor Lease	SG	102	1	27	8	14	46	6	0	-
1823750	OTHER REG A-CHLA U4	185874	Contra Reg Asset-Cholla U4 Closure-UT	UT	(1,238)	-	-	-	-	(1,238)	-	-	-
1823750	OTHER REG A-CHLA U4	185876	Contra Reg Asset-Cholla U4 Closure-WY	WYP	(411)	-	-	-	(411)	-	-	-	-
<b>1823750 Total</b>					<b>39,702</b>	<b>3,961</b>	<b>679</b>	<b>189</b>	<b>34,225</b>	<b>(104)</b>	<b>141</b>	<b>0</b>	<b>611</b>
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	258,517	6,782	70,899	18,914	32,877	114,949	14,095	0	-
1823870	DEFERRED PENSION	187608	Reg Asset - Pension Settlement - CA	OTHER	1,299	-	-	-	-	-	-	-	1,299
1823870	DEFERRED PENSION	187611	Reg Asset - Pension Settlement - OR	OTHER	10,753	-	-	-	-	-	-	-	10,753
1823870	DEFERRED PENSION	187612	Reg Asset - Pension Settlement - UT	OTHER	4,606	-	-	-	-	-	-	-	4,606
1823870	DEFERRED PENSION	187613	Reg Asset - Pension Settlement - WY	WYU	4,965	-	-	-	4,965	-	-	-	-
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	(34,098)	(895)	(9,352)	(2,495)	(4,336)	(15,162)	(1,859)	(0)	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	CA	(127)	(127)	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	IDU	(260)	-	-	-	-	-	(260)	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	OTHER	(1,637)	-	-	-	-	-	-	-	(1,637)
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323	218	2,283	609	1,058	3,701	454	0	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	UT	(3,566)	-	-	-	-	(3,566)	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WA	(660)	-	-	(660)	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WYU	(1,412)	-	-	-	(1,412)	-	-	-	-
1823870	DEFERRED PENSION	187649	Reg Asset-FAS 158 Post-Ret - Reclass	SO	33,831	888	9,278	2,475	4,303	15,043	1,845	0	-
<b>1823870 Total</b>					<b>280,533</b>	<b>6,866</b>	<b>73,109</b>	<b>18,843</b>	<b>37,455</b>	<b>114,965</b>	<b>14,274</b>	<b>0</b>	<b>15,021</b>
1823910	ENVIR CST UNDR AMORT	102465	UTAH METALS CLEANUP	SO	148	4	41	11	19	66	8	0	-
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	3,832	101	1,051	280	487	1,704	209	0	-
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNGS BAY CLEANUP	SO	477	13	131	35	61	212	26	0	-
1823910	ENVIR CST UNDR AMORT	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	4,929	129	1,352	361	627	2,192	269	0	-
1823910	ENVIR CST UNDR AMORT	103440	WASHINGTON NON-DEFERRED COSTS	WA	(8)	-	-	(8)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103445	American Barrel (UT)	SO	272	7	75	20	35	121	15	0	-
1823910	ENVIR CST UNDR AMORT	103446	Astoria/Unocal (Downtown)	SO	800	21	219	59	102	356	44	0	-
1823910	ENVIR CST UNDR AMORT	103447	Big Fork Hydro Plant (MT)	SO	732	19	201	54	93	326	40	0	-
1823910	ENVIR CST UNDR AMORT	103448	Bridger Coal Fuel Oil Spill	SO	501	13	137	37	64	223	27	0	-
1823910	ENVIR CST UNDR AMORT	103449	Bridger FGD Pond 1 Closure	SO	518	14	142	38	66	231	28	0	-
1823910	ENVIR CST UNDR AMORT	103450	Bridger Plant Oil Spills	SO	327	9	90	24	42	146	18	0	-
1823910	ENVIR CST UNDR AMORT	103451	Cedar Stream Plant (UT)	SO	45	1	12	3	6	20	2	0	-
1823910	ENVIR CST UNDR AMORT	103452	Dave Johnston Oil Spill	SO	434	11	119	32	55	193	24	0	-
1823910	ENVIR CST UNDR AMORT	103453	Eugene MGP (50% PCRCP)	SO	229	6	63	17	29	102	12	0	-
1823910	ENVIR CST UNDR AMORT	103454	Everett MGP (2/3 PCRCP)	SO	11	0	3	1	1	5	1	0	-
1823910	ENVIR CST UNDR AMORT	103455	Hunter Fuel Oil Spills	SO	34	1	9	2	4	15	2	0	-
1823910	ENVIR CST UNDR AMORT	103456	Huntington Ash Landfill	SO	886	23	243	65	113	394	48	0	-
1823910	ENVIR CST UNDR AMORT	103457	Idaho Falls Pole Yard	SO	1,272	33	349	93	162	566	69	0	-
1823910	ENVIR CST UNDR AMORT	103458	Jordan Plant Substation	SO	118	3	32	9	15	53	6	0	-
1823910	ENVIR CST UNDR AMORT	103459	Little Mountain Gas Plant	SO	172	5	47	13	22	77	9	0	-
1823910	ENVIR CST UNDR AMORT	103460	Montague Ranch (CA)	SO	21	1	6	2	3	10	1	0	-
1823910	ENVIR CST UNDR AMORT	103461	Naughton FGD Pond Closure	SO	79	2	22	6	10	35	4	0	-
1823910	ENVIR CST UNDR AMORT	103462	Ogden MGP	SO	1,607	42	441	118	204	715	88	0	-
1823910	ENVIR CST UNDR AMORT	103465	Tacoma A St. (25% PCRCP)	SO	47	1	13	3	6	21	3	0	-
1823910	ENVIR CST UNDR AMORT	103466	Portland Harbor Service Ctr	SO	5,093	134	1,397	373	648	2,264	278	0	-
1823910	ENVIR CST UNDR AMORT	103467	Wyodak Fuel Oil Spill	SO	88	2	24	6	11	39	5	0	-
1823910	ENVIR CST UNDR AMORT	103585	CLINE FALLS-HYDRO	SO	10	0	3	1	1	5	1	0	-
1823910	ENVIR CST UNDR AMORT	103737	Geneva Rock Bldg - Hunter Plant	SO	3	0	1	0	0	2	0	0	-
1823910	ENVIR CST UNDR AMORT	103851	Alturas Service Center (CA)	SO	2	0	1	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	103852	Pendleton Service Center (OR)	SO	1	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	103853	Sunnyside Service Center (WA)	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-



**Regulatory Assets (Actuals)**

Year End: 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	103941	D-SM Retail Minor Sites - RMP - 2013	SO	3	0	1	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	103942	D-SM Retail Minor Sites - RMP - 2014	SO	110	3	30	8	14	49	6	0	-
1823910	ENVIR CST UNDR AMORT	103948	WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	(52)	-	-	(52)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	WA	(38)	-	-	(38)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103950	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(50)	-	-	(50)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103951	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(228)	-	-	(228)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103952	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(36)	-	-	(36)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	(54)	-	-	(54)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103961	D-SM RETAIL MINOR SITES - RMP	SO	3,453	91	947	253	439	1,535	188	0	-
1823910	ENVIR CST UNDR AMORT	104072	FREEPORT SUBSTATION	SO	34	1	9	2	4	15	2	0	-
1823910	ENVIR CST UNDR AMORT	104108	Bors Property (OR) - 2016	SO	9	0	2	1	1	4	0	0	-
1823910	ENVIR CST UNDR AMORT	104112	Carbon Ash Spill (UT) - 2016	SO	2,049	54	562	150	261	911	112	0	-
1823910	ENVIR CST UNDR AMORT	104143	Hunter Fuel Oil Spills - 2017	SO	1	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	104144	Naughton Oil Spill	SO	11	0	3	1	1	5	1	0	-
1823910	ENVIR CST UNDR AMORT	104175	Ririe Substation	SO	5	0	1	0	1	2	0	0	-
1823910	ENVIR CST UNDR AMORT	104197	Bridger Plant - FGD Pond 1	SO	2,753	72	755	201	350	1,224	150	0	-
1823910	ENVIR CST UNDR AMORT	104198	Bridger Plant - FGD Pond 2	SO	27	1	8	2	3	12	1	0	-
1823910	ENVIR CST UNDR AMORT	104199	Naughton Plant - FGD Pond 1	SO	6,152	161	1,687	450	782	2,736	335	0	-
1823910	ENVIR CST UNDR AMORT	104200	Naughton Plant - FGD Pond 2	SO	4,716	124	1,293	345	600	2,097	257	0	-
1823910	ENVIR CST UNDR AMORT	104201	Huntington Plant Ash Landfill	SO	551	14	151	40	70	245	30	0	-
1823910	ENVIR CST UNDR AMORT	104202	Dave Johnston Pond 4A & 4B	SO	2,548	67	699	186	324	1,133	139	0	-
1823910	ENVIR CST UNDR AMORT	104203	Colstrip Pond	SO	2,989	78	820	219	380	1,329	163	0	-
1823910	ENVIR CST UNDR AMORT	104204	Cholla Ash-Flyash Pond	SO	810	21	222	59	103	360	44	0	-
1823910	ENVIR CST UNDR AMORT	104205	Naughton North Ash Pond	SO	3	0	1	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	104206	Naughton South Ash Pond	SO	39	1	11	3	5	17	2	0	-
1823910	ENVIR CST UNDR AMORT	104210	American Barrel (UT)-WA	WA	(15)	-	-	(15)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104211	Astoria/Unocal (Downtown)-WA	WA	(43)	-	-	(43)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104212	ASTORIA YOUNGS BAY CLEANUP-WA	WA	(30)	-	-	(30)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104213	Big Fork Hydro Plant (MT)-WA	WA	(39)	-	-	(39)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104214	Bors Property (OR) - WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104215	Bridger Coal Fuel Oil Spill - WA	WA	(29)	-	-	(29)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104216	Bridger FGD Pond 1 Closure-WA	WA	(25)	-	-	(25)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104218	Bridger Plant - FGD Pond 1-WA	WA	(187)	-	-	(187)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104219	Bridger Plant - FGD Pond 2-WA	WA	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104220	Bridger Plant Oil Spills-2018	WA	(17)	-	-	(17)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104221	Carbon Ash Spill (UT) - WA	WA	(55)	-	-	(55)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104222	Cedar Steam - WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104223	Colstrip Pond - WA	WA	(202)	-	-	(202)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104224	Cholla Ash - WA	WA	(54)	-	-	(54)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104225	DJ Oil Spill - WA	WA	(10)	-	-	(10)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104226	DJ 4A&4B - WA	WA	(172)	-	-	(172)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104227	Eugene MGP (50%PCR) - WA	WA	(13)	-	-	(13)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104228	Everett MGP (2/3 PCR) - WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104229	Hunter Plant - WA	WA	(41)	-	-	(41)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104230	Huntington Ash- WA	WA	(56)	-	-	(56)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104231	Idaho Falls Pole Yard- WA	WA	(69)	-	-	(69)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104232	Jordan Plant Substation- WA	WA	(6)	-	-	(6)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104233	Montague Ranch - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104234	Naughton Plant FGD 1 - WA	WA	(413)	-	-	(413)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104235	Naughton Plant FGD 2 - WA	WA	(316)	-	-	(316)	-	-	-	-	-



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1823910	ENVIR CST UNDR AMORT	104236	Naughton Plant FGDP Closure - WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104237	Naughton Oil Spill - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104238	Naughton North Ash Pond - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104239	Naughton South Ash Pond - WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104240	Ogden MGP - WA	WA	(73)	-	-	(73)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104241	Olympia - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104242	Portland Harbor Srce Cntrl - WA	WA	(311)	-	-	(311)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104244	Silver Bell/Telluride - WA	WA	(246)	-	-	(246)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104245	Tacoma A St. (25% PCRP) - WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104246	Utah Metal East - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104247	Wyodak Oil Spill - WA	WA	(5)	-	-	(5)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104248	Hunter Fuel Oil Spill-WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104268	Rocky Mountain - WA	WA	(193)	-	-	(193)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104269	Pac Power - WA	WA	(224)	-	-	(224)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104274	Hayden Ash Landfill	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1823910	ENVIR CST UNDR AMORT	104275	Hayden Ash Landfill - WA	WA	0	-	-	0	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104296	NTO Parking Lot-Asbestos 2018	SO	119	3	33	9	15	53	6	0	-
1823910	ENVIR CST UNDR AMORT	104297	NTO Parking Lot Asbestos - WA 2018	WA	(9)	-	-	(9)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104394	Klamath Falls	SO	1,676	44	460	123	213	745	91	0	-
1823910	ENVIR CST UNDR AMORT	104395	Klamath Falls - WA 2021	WA	(114)	-	-	(114)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104399	Portland Harbor Service Insurance	SO	(708)	(19)	(194)	(52)	(90)	(315)	(39)	(0)	-
1823910	ENVIR CST UNDR AMORT	104404	North Temple Office	SO	1,256	33	344	92	160	558	68	0	-
1823910	ENVIR CST UNDR AMORT	104405	North Temple Office WA	WA	(84)	-	-	(84)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104408	American Barrel (UT) - 2022	SO	271	7	74	20	34	121	15	0	-
1823910	ENVIR CST UNDR AMORT	104409	American Barrel (UT)-WA 2022	WA	(18)	-	-	(18)	-	-	-	-	-
<b>1823910 Total</b>					<b>48,019</b>	<b>1,353</b>	<b>14,142</b>	<b>225</b>	<b>6,558</b>	<b>22,929</b>	<b>2,812</b>	<b>0</b>	-
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	410,553	-	-	-	-	-	-	-	410,553
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	-	-	-	-	-	-	-	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	-	-	-	-	-	-	-	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	-	-	-	-	-	-	-	10,718
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	-	-	-	-	-	-	-	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	-	-	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	-	-	-	-	-	-	-	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	-	-	-	-	-	-	-	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	-	-	-	-	-	-	-	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	-	-	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	-	-	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	(114,872)	-	-	-	-	-	-	-	(114,872)
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	-	-	-	-	-	-	-	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	-	-	-	-	-	-	-	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	-	-	-	-	-	-	-	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	-	-	-	-	-	-	-	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	-	-	-	-	-	-	-	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	-	-	-	-	-	-	-	82



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	-	-	-	-	-	-	-	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	-	-	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	-	-	-	-	-	-	-	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	-	-	-	-	-	-	-	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	-	-	-	-	-	-	-	3,807
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	-	-	-	-	-	-	-	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	-	-	-	-	-	-	-	3,675
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	-	-	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	-	-	-	-	-	-	-	2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	-	-	-	-	-	-	-	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	-	-	-	-	-	-	-	895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	-	-	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	-	-	-	-	-	-	-	1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	-	-	-	-	-	-	-	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	-	-	-	-	-	-	-	191
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	(27)	-	-	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	(0)	-	-	-	-	-	-	-	(0)
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	-	-	-	-	-	-	-	3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	-	-	-	-	-	-	-	2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	-	-	-	-	-	-	-	3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	-	-	-	-	-	-	-	1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	-	-	-	-	-	-	-	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	-	-	-	-	-	-	-	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	-	-	-	-	-	-	-	2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	-	-	-	-	-	-	-	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	-	-	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	-	-	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	-	-	-	-	-	-	-	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	-	-	-	-	-	-	-	129
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	-	-	-	-	-	-	-	561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	-	-	-	-	-	-	-	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	-	-	-	-	-	-	-	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	-	-	-	-	-	-	-	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	-	-	-	-	-	-	-	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	-	-	-	-	-	-	-	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	(587,832)	-	-	-	-	-	-	-	(587,832)
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	-	-	-	-	-	-	-	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	-	-	-	-	-	-	-	3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	-	-	-	-	-	-	-	3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	-	-	-	-	-	-	-	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	-	-	-	-	-	-	-	65



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	-	-	-	-	-	-	-	223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	-	-	-	-	-	-	-	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	-	-	-	-	-	-	-	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	-	-	-	-	-	-	-	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	-	-	-	-	-	-	-	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	-	-	-	-	-	-	-	944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	-	-	-	-	-	-	-	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	-	-	-	-	-	-	-	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	-	-	-	-	-	-	-	105
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	-	-	-	-	-	-	-	36
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	-	-	-	-	-	-	-	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	-	-	-	-	-	-	-	3,752
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	-	-	-	-	-	-	-	8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	-	-	-	-	-	-	-	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	-	-	-	-	-	-	-	2,187
1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	-	-	-	-	-	-	-	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	-	-	-	-	-	-	-	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	-	-	-	-	-	-	-	1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	-	-	-	-	-	-	-	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	-	-	-	-	-	-	-	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	-	-	-	-	-	-	-	211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	-	-	-	-	-	-	-	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	-	-	-	-	-	-	-	15,240
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	(44,183)	-	-	-	-	-	-	-	(44,183)
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	-	-	-	-	-	-	-	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	-	-	-	-	-	-	-	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	-	-	-	-	-	-	-	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	-	-	-	-	-	-	-	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	-	-	-	-	-	-	-	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	-	-	-	-	-	-	-	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	-	-	-	-	-	-	-	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	-	-	-	-	-	-	-	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	-	-	-	-	-	-	-	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	-	-	-	-	-	-	-	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	-	-	-	-	-	-	-	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	-	-	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	-	-	-	-	-	-	-	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	-	-	-	-	-	-	-	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	-	-	-	-	-	-	-	7,175





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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	-	-	-	-	-	-	-	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	-	-	-	-	-	-	-	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	-	-	-	-	-	-	-	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	-	-	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	-	-	-	-	-	-	-	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	-	-	-	-	-	-	-	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	-	-	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	-	-	-	-	-	-	-	1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	-	-	-	-	-	-	-	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	-	-	-	-	-	-	-	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	-	-	-	-	-	-	-	1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	-	-	-	-	-	-	-	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	-	-	-	-	-	-	-	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	-	-	-	-	-	-	-	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	-	-	-	-	-	-	-	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	-	-	-	-	-	-	-	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	-	-	-	-	-	-	-	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	-	-	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	-	-	-	-	-	-	-	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	-	-	-	-	-	-	-	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	-	-	-	-	-	-	-	1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	-	-	-	-	-	-	-	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	-	-	-	-	-	-	-	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	-	-	-	-	-	-	-	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	-	-	-	-	-	-	-	2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	-	-	-	-	-	-	-	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	-	-	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	-	-	-	-	-	-	-	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	-	-	-	-	-	-	-	140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	-	-	-	-	-	-	-	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	-	-	-	-	-	-	-	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	-	-	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	-	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	-	-	-	-	-	-	-	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	-	-	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	-	-	-	-	-	-	-	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	-	-	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	(10,759)	-	-	-	-	-	-	-	(10,759)
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	(10,609)	-	-	-	-	-	-	-	(10,609)
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	(10,192)	-	-	-	-	-	-	-	(10,192)
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	-	-	-	-	-	-	-	571



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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	-	-	-	-	-	-	-	4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	-	-	-	-	-	-	-	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	-	-	-	-	-	-	-	3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	-	-	-	-	-	-	-	4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	258	-	-	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	-	-	-	-	-	-	-	2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	-	-	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	-	-	-	-	-	-	-	330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	-	-	-	-	-	-	-	2,605
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107	-	-	-	-	-	-	-	4,107
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	-	-	-	-	-	-	-	1,019
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	-	-	-	-	-	-	-	986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	-	-	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,876	-	-	-	-	-	-	-	16,876
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	-	-	-	-	-	-	-	1,485
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	-	-	-	-	-	-	-	669
1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	176	-	-	-	-	-	-	-	176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	-	-	-	-	-	-	-	740
1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49	-	-	-	-	-	-	-	49
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	-	-	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	587	-	-	-	-	-	-	-	587
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	-	-	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	-	-	-	-	-	-	-	186
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	-	-	-	-	-	-	-	125
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washingto	OTHER	724	-	-	-	-	-	-	-	724
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	27	-	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498	-	-	-	-	-	-	-	6,498
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	-	-	-	-	-	-	-	1,305
1823920	DSR COSTS AMORTIZED	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647	-	-	-	-	-	-	-	3,647
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	-	-	-	-	-	-	-	5,016
1823920	DSR COSTS AMORTIZED	103185	LOW INCOME - UTAH - 2011	OTHER	255	-	-	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	-	-	-	-	-	-	-	1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	-	-	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	-	-	-	-	-	-	-	240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	-	-	-	-	-	-	-	3,071
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	-	-	-	-	-	-	-	4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	-	-	-	-	-	-	-	1,233



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	-	-	-	-	-	-	-	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	-	-	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	-	-	-	-	-	-	-	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	-	-	-	-	-	-	-	1,437
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	-	-	-	-	-	-	-	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	-	-	-	-	-	-	-	183
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	-	-	-	-	-	-	-	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	-	-	-	-	-	-	-	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	-	-	-	-	-	-	-	168
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	268	-	-	-	-	-	-	-	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	-	-	-	-	-	-	-	894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	-	-	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	-	-	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	-	-	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,308	-	-	-	-	-	-	-	1,308
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	-	-	-	-	-	-	-	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	-	-	-	-	-	-	-	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,296	-	-	-	-	-	-	-	3,296
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	-	-	-	-	-	-	-	75
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	-	-	-	-	-	-	-	74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	-	-	-	-	-	-	-	110
1823920	DSR COSTS AMORTIZED	103308	Home Energy Reporting -OPower -WA 2011	OTHER	1,292	-	-	-	-	-	-	-	1,292
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	-	-	-	-	-	-	-	5,794
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	-	-	-	-	-	-	-	1,470
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	-	-	-	-	-	-	-	6,899
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	-	-	-	-	-	-	-	2,935
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177	-	-	-	-	-	-	-	177
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	-	-	-	-	-	-	-	1,474
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	-	-	-	-	-	-	-	172
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	-	-	-	-	-	-	-	429
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	-	-	-	-	-	-	-	1,943
1823920	DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	-	-	-	-	-	-	-	6,221
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	-	-	-	-	-	-	-	1,280
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	-	-	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	-	-	-	-	-	-	-	2,097
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113	-	-	-	-	-	-	-	11,113
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	-	-	-	-	-	-	-	1,836
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	(30)	-	-	-	-	-	-	-	(30)
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	-	-	-	-	-	-	-	21





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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	-	-	-	-	-	-	-	534
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	-	-	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	-	-	-	-	-	-	-	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	-	-	-	-	-	-	-	169
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904	-	-	-	-	-	-	-	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	-	-	-	-	-	-	-	31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	-	-	-	-	-	-	-	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	-	-	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	-	-	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	-	-	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	-	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	-	-	-	-	-	-	-	205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	-	-	-	-	-	-	-	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	-	-	-	-	-	-	-	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	-	-	-	-	-	-	-	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	(27)	-	-	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	38	-	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	-	-	-	-	-	-	-	10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	-	-	-	-	-	-	-	66
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	-	-	-	-	-	-	-	1,445
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	-	-	-	-	-	-	-	2,168
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	120	-	-	-	-	-	-	-	120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	-	-	-	-	-	-	-	1,544
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	-	-	-	-	-	-	-	116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	-	-	-	-	-	-	-	319
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	-	-	-	-	-	-	-	1,314
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	-	-	-	-	-	-	-	8,290
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	-	-	-	-	-	-	-	1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	-	-	-	-	-	-	-	807
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	-	-	-	-	-	-	-	20,269
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	-	-	-	-	-	-	-	1,406
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	-	-	-	-	-	-	-	70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	-	-	-	-	-	-	-	765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	-	-	-	-	-	-	-	135
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	-	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	-	-	-	-	-	-	-	985
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130	-	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	-	-	-	-	-	-	-	884
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	-	-	-	-	-	-	-	41



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	-	-	-	-	-	-	-	424
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	-	-	-	-	-	-	-	169
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	-	-	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	1,234	-	-	-	-	-	-	-	1,234
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	-	-	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	-	-	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	130	-	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	-	-	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	-	-	-	-	-	-	-	10
1823920	DSR COSTS AMORTIZED	103693	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	38	-	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	-	-	-	-	-	-	-	435
1823920	DSR COSTS AMORTIZED	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103735	WSB - WATTSMART BUSINESS - UT- 2013	OTHER	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	5,435	-	-	-	-	-	-	-	5,435
1823920	DSR COSTS AMORTIZED	103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	6,233	-	-	-	-	-	-	-	6,233
1823920	DSR COSTS AMORTIZED	103742	WSB - WATTSMART BUSINESS - WA- 2013	OTHER	4,049	-	-	-	-	-	-	-	4,049
1823920	DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	306	-	-	-	-	-	-	-	306
1823920	DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	24,564	-	-	-	-	-	-	-	24,564
1823920	DSR COSTS AMORTIZED	103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	-	-	-	-	-	-	-	401
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	-	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908	-	-	-	-	-	-	-	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	-	-	-	-	-	-	-	1,630
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	-	-	-	-	-	-	-	144
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	-	-	-	-	-	-	-	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170	-	-	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	-	-	-	-	-	-	-	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	242	-	-	-	-	-	-	-	242
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	-	-	-	-	-	-	-	1,762
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,203	-	-	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	-	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,239	-	-	-	-	-	-	-	12,239
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	-	-	-	-	-	-	-	6,640
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	3,636	-	-	-	-	-	-	-	3,636
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	-	-	-	-	-	-	-	161
1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	-	-	5



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103779	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	103780	AGRICULTURAL FINANSWER EXP WY-2014 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	1,178	-	-	-	-	-	-	-	1,178
1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255	-	-	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	-	-	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	1,183	-	-	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	-	-	-	-	-	-	-	95
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	-	-	-	-	-	-	-	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	-	-	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	-	-	-	-	-	-	-	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	157	-	-	-	-	-	-	-	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	-	-	-	-	-	-	-	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	-	-	-	-	-	-	-	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	-	-	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	-	-	-	-	-	-	-	159
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	-	-	-	-	-	-	-	198
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	-	-	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,635	-	-	-	-	-	-	-	1,635
1823920	DSR COSTS AMORTIZED	103815	WBS Small Business Ind- UT-2014	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	557	-	-	-	-	-	-	-	557
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	46	-	-	-	-	-	-	-	46
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	-	-	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103859	WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	-	-	-	-	-	-	-	410
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	1,345	-	-	-	-	-	-	-	1,345
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	OTHER	264	-	-	-	-	-	-	-	264
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	-	-	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227	-	-	-	-	-	-	-	227
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	-	-	-	-	-	-	-	153
1823920	DSR COSTS AMORTIZED	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,174	-	-	-	-	-	-	-	4,174
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	-	-	-	-	-	-	-	18,922



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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103888	HOME ENERGY REPORTING - UT 2015	OTHER	2,878	-	-	-	-	-	-	-	2,878
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	-	-	-	-	-	-	-	476
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	64	-	-	-	-	-	-	-	64
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	-	-	-	-	-	-	-	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370	-	-	-	-	-	-	-	370
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	-	-	-	-	-	-	-	1,125
1823920	DSR COSTS AMORTIZED	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	-	-	-	-	-	-	-	1,890
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	-	-	-	-	-	-	-	15,213
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	-	-	-	-	-	-	-	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	-	-	-	-	-	-	-	4,777
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	-	-	-	-	-	-	-	257
1823920	DSR COSTS AMORTIZED	103904	U of Utah Student Energy Sponsorship- UT	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	OTHER	3,896	-	-	-	-	-	-	-	3,896
1823920	DSR COSTS AMORTIZED	103906	WBS Small Business Ind- UT-2015	OTHER	262	-	-	-	-	-	-	-	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	-	-	-	-	-	-	-	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	-	-	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	-	-	-	-	-	-	-	43
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	-	-	-	-	-	-	-	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	-	-	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	-	-	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	-	-	-	-	-	-	-	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	-	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	-	-	-	-	-	-	-	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	-	-	-	-	-	-	-	99
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	-	-	-	-	-	-	-	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	-	-	-	-	-	-	-	1,071
1823920	DSR COSTS AMORTIZED	103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	-	-	-	-	-	-	-	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	-	-	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	-	-	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	-	-	-	-	-	-	-	381
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	-	-	-	-	-	-	-	1,487
1823920	DSR COSTS AMORTIZED	103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	-	-	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	-	-	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	-	-	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	OTHER	6	-	-	-	-	-	-	-	6



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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	104020	Portfolio - EM&V C&I - ID- 2016	OTHER	166	-	-	-	-	-	-	-	166
1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	-	-	-	-	-	-	-	165
1823920	DSR COSTS AMORTIZED	104023	WSB Small Business Comm - ID-2016	OTHER	1,392	-	-	-	-	-	-	-	1,392
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	OTHER	220	-	-	-	-	-	-	-	220
1823920	DSR COSTS AMORTIZED	104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	607	-	-	-	-	-	-	-	607
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	-	-	-	-	-	-	-	311
1823920	DSR COSTS AMORTIZED	104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,957	-	-	-	-	-	-	-	4,957
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	-	-	-	-	-	-	-	12,572
1823920	DSR COSTS AMORTIZED	104030	HOME ENERGY REPORTING - UT 2016	OTHER	2,335	-	-	-	-	-	-	-	2,335
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	-	-	-	-	-	-	-	430
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	59	-	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	-	-	-	-	-	-	-	1,313
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	164	-	-	-	-	-	-	-	164
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	-	-	-	-	-	-	-	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	-	-	-	-	-	-	-	1,565
1823920	DSR COSTS AMORTIZED	104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	20,226	-	-	-	-	-	-	-	20,226
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	-	-	-	-	-	-	-	10,333
1823920	DSR COSTS AMORTIZED	104039	WSB Small Business Comm- UT-2016	OTHER	114	-	-	-	-	-	-	-	114
1823920	DSR COSTS AMORTIZED	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	-	-	-	-	-	-	-	5,308
1823920	DSR COSTS AMORTIZED	104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	1,099	-	-	-	-	-	-	-	1,099
1823920	DSR COSTS AMORTIZED	104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	-	-	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	-	-	-	-	-	-	-	659
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79	-	-	-	-	-	-	-	79
1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	131	-	-	-	-	-	-	-	131
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	37	-	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	45	-	-	-	-	-	-	-	45
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	-	-	-	-	-	-	-	16
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,449	-	-	-	-	-	-	-	1,449
1823920	DSR COSTS AMORTIZED	104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	-	-	-	-	-	-	-	193
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	-	-	-	-	-	-	-	912
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	-	-	-	-	-	-	-	467
1823920	DSR COSTS AMORTIZED	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	-	-	-	-	-	-	-	1,239
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	-	-	-	-	-	-	-	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	-	-	-	-	-	-	-	44
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	(841)	-	-	-	-	-	-	-	(841)
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	-	-	-	-	-	-	-	398
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	(1,405)	-	-	-	-	-	-	-	(1,405)
<b>1823920</b>	<b>Total</b>				<b>369,897</b>	-	-	-	-	-	-	-	<b>369,897</b>
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	OTHER	3	-	-	-	-	-	-	-	3
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	OTHER	144	-	-	-	-	-	-	-	144
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	OTHER	359	-	-	-	-	-	-	-	359
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	OTHER	361	-	-	-	-	-	-	-	361





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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESIDL/ID-UT 2006	OTHER	2	-	-	-	-	-	-	-	2
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	OTHER	143	-	-	-	-	-	-	-	143
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	OTHER	117	-	-	-	-	-	-	-	117
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	OTHER	47	-	-	-	-	-	-	-	47
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	OTHER	246	-	-	-	-	-	-	-	246
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	OTHER	103	-	-	-	-	-	-	-	103
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	-	-	-	-	-	-	-	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	-	-	-	-	-	-	-	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	-	-	-	-	-	-	-	101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	361	-	-	-	-	-	-	-	361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	-	-	-	-	-	-	-	123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	-	-	-	-	-	-	-	61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	-	-	-	-	-	-	-	120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	-	-	-	-	-	-	-	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	-	-	-	-	-	-	-	229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	-	-	-	-	-	-	-	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	-	-	-	-	-	-	-	102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	-	-	-	-	-	-	-	3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	-	-	-	-	-	-	-	165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317	-	-	-	-	-	-	-	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	-	-	-	-	-	-	-	113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	-	-	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	-	-	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	-	-	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	-	-	-	-	-	-	-	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	-	-	-	-	-	-	-	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	-	-	-	-	-	-	-	9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	-	-	-	-	-	-	-	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	-	-	-	-	-	-	-	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	-	-	-	-	-	-	-	309
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	-	-	-	-	-	-	-	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	-	-	-	-	-	-	-	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	-	-	-	-	-	-	-	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	-	-	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	-	-	-	-	-	-	-	190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	-	-	-	-	-	-	-	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	-	-	-	-	-	-	-	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	-	-	-	-	-	-	-	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	-	-	-	-	-	-	-	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	-	-	-	-	-	-	-	322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	-	-	-	-	-	-	-	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	-	-	-	-	-	-	-	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	-	-	-	-	-	-	-	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	-	-	-	-	-	-	-	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	-	-	-	-	-	-	-	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	-	-	-	-	-	-	-	637
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	-	-	-	-	-	-	-	1,305



**Regulatory Assets (Actuals)**

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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	-	-	-	-	-	-	-	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	-	-	-	-	-	-	-	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	-	-	-	-	-	-	-	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	-	-	-	-	-	-	-	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	-	-	-	-	-	-	-	126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	-	-	-	-	-	-	-	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	-	-	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	-	-	-	-	-	-	-	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	-	-	-	-	-	-	-	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	-	-	-	-	-	-	-	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	-	-	-	-	-	-	-	303
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	-	-	-	-	-	-	-	44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	296	-	-	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	-	-	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	-	-	-	-	-	-	-	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	-	-	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	-	-	-	-	-	-	-	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	-	-	-	-	-	-	-	789
1823930	DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	7	-	-	-	-	-	-	-	7
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	-	-	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	103634	AGRICULTURAL FINANSWER EXPR - ID 2013	OTHER	21	-	-	-	-	-	-	-	21
1823930	DSR COSTS NOT AMORT	103635	ENERGY FINANSWER - ID 2013	OTHER	77	-	-	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	-	-	-	-	-	-	-	294
1823930	DSR COSTS NOT AMORT	103638	LOW INCOME WZ - ID- 2013	OTHER	226	-	-	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	-	-	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	-	-	-	-	-	-	-	615
1823930	DSR COSTS NOT AMORT	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	-	-	-	-	-	-	-	363
1823930	DSR COSTS NOT AMORT	103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,222	-	-	-	-	-	-	-	1,222
1823930	DSR COSTS NOT AMORT	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	-	-	-	-	-	-	-	844
1823930	DSR COSTS NOT AMORT	103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	-	-	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	103746	AGRICULTURAL FINANSWER EXPR - ID 2014	OTHER	122	-	-	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	-	-	-	-	-	-	-	683
1823930	DSR COSTS NOT AMORT	103748	ENERGY FINANSWER - ID 2014	OTHER	154	-	-	-	-	-	-	-	154
1823930	DSR COSTS NOT AMORT	103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	-	-	-	-	-	-	-	854
1823930	DSR COSTS NOT AMORT	103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	-	-	-	-	-	-	-	105
1823930	DSR COSTS NOT AMORT	103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	-	-	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	-	-	-	-	-	-	-	449
1823930	DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	298	-	-	-	-	-	-	-	298
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	-	-	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	103866	AGRICULTURAL FINANSWER EXPR - ID 2015	OTHER	2	-	-	-	-	-	-	-	2
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	-	-	-	-	-	-	-	157
1823930	DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	6	-	-	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	-	-	-	-	-	-	-	848
1823930	DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	-	-	-	-	-	-	-	63
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	-	-	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	-	-	-	-	-	-	-	236
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296	-	-	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	-	-	-	-	-	-	-	106
1823930	DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450	-	-	-	-	-	-	-	450



**Regulatory Assets (Actuals)**

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Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80	-	-	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	245	-	-	-	-	-	-	-	245
1823930	DSR COSTS NOT AMORT	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	14	-	-	-	-	-	-	-	14
<b>1823930 Total</b>					<b>37,937</b>	-	-	-	-	-	-	-	<b>37,937</b>
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,457	-	-	-	-	-	-	-	3,457
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	(680)	-	-	-	-	-	-	-	(680)
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	OTHER	163	-	-	-	-	-	-	-	163
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	(102)	-	-	-	-	-	-	-	(102)
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	(34)	-	-	-	-	-	-	-	(34)
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	(86)	-	-	-	-	-	-	-	(86)
<b>1823940 Total</b>					<b>2,719</b>	-	-	-	-	-	-	-	<b>2,719</b>
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	968	12	255	66	144	433	58	0	-
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	411	-	-	-	-	-	-	-	411
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	5,639	-	-	-	-	-	-	-	5,639
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	304,547	-	-	-	-	-	-	-	304,547
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	117	-	-	-	-	-	-	-	117
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	3,913	-	-	-	-	-	-	-	3,913
1823990	OTHR REG ASSET-N CST	138075	Reg Asset Current - Wildfire Mitigation	OTHER	39,972	-	-	-	-	-	-	-	39,972
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	4,438	-	-	-	-	-	-	-	4,438
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	13,813	-	-	-	-	-	-	-	13,813
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	452	-	-	-	-	-	-	-	452
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	142	-	-	-	-	-	-	-	142
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	1,457	-	-	-	-	-	-	-	1,457
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	(411)	-	-	-	-	-	-	-	(411)
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	3,150	-	-	-	-	-	-	-	3,150
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	(575)	(7)	(152)	(39)	(85)	(257)	(35)	(0)	-
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	5,639	-	-	-	-	-	-	-	5,639
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	(5,639)	-	-	-	-	-	-	-	(5,639)
1823990	OTHR REG ASSET-N CST	187230	RegA - Oregon OCAT Expense Deferral	OTHER	(527)	-	-	-	-	-	-	-	(527)
1823990	OTHR REG ASSET-N CST	187231	Reg Asset - Oregon Metro BIT	OTHER	19	-	-	-	-	-	-	-	19
1823990	OTHR REG ASSET-N CST	187239	RegA-Income Tax Related-Recl to Liab	OTHER	527	-	-	-	-	-	-	-	527
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	(3,913)	-	-	-	-	-	-	-	(3,913)
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	(202)	-	-	-	-	-	-	-	(202)
1823990	OTHR REG ASSET-N CST	187302	RegA-OR Low Income Bill Discount	OTHER	3,330	-	-	-	-	-	-	-	3,330
1823990	OTHR REG ASSET-N CST	187303	RegA-OR Low Income Bill Disc Admin Cost	OTHER	55	-	-	-	-	-	-	-	55
1823990	OTHR REG ASSET-N CST	187304	RegA-CA Emerg Svc Prgms-Battery Storage	OTHER	(228)	-	-	-	-	-	-	-	(228)
1823990	OTHR REG ASSET-N CST	187308	RegA - WY Low-Carbon Energy Standards	OTHER	72	-	-	-	-	-	-	-	72
1823990	OTHR REG ASSET-N CST	187309	RegA-OR Utility Community Advisory Group	OTHER	136	-	-	-	-	-	-	-	136
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	8,713	-	-	-	-	-	8,713	-	-
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,024	-	-	-	-	1,024	-	-	-
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	14,420	-	-	-	14,420	-	-	-	-
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	12,337	-	-	-	-	12,337	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CA	(52)	(52)	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	IDU	(99)	-	-	-	-	-	(99)	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	OR	(449)	-	(449)	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	SG	3,446	47	927	258	475	1,547	193	0	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	UT	(1,517)	-	-	-	-	(1,517)	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	WA	(278)	-	-	(278)	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	WYU	(420)	-	-	-	(420)	-	-	-	-
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	58	-	-	-	-	-	-	-	58





**Regulatory Assets (Actuals)**

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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	20	-	-	-	-	-	-	-	20
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	9	-	-	-	-	-	-	-	9
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	685	-	-	-	-	-	-	-	685
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,679	-	-	-	1,679	-	-	-	-
1823990	OTHR REG ASSET-N CST	187353	RegA-OR Distribution System Plan	OTHER	1,495	-	-	-	-	-	-	-	1,495
1823990	OTHR REG ASSET-N CST	187354	RegA-OR 2020 GRC-Meters Replcd by AMI	OTHER	9,487	-	-	-	-	-	-	-	9,487
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	200	-	-	-	-	-	-	-	200
1823990	OTHR REG ASSET-N CST	187358	Reg Asset - UT MPA Balancing Account	OTHER	0	-	-	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST	187361	Reg A-OR-COVID-19 Bill Assistance Prog	OTHER	11,927	-	-	-	-	-	-	-	11,927
1823990	OTHR REG ASSET-N CST	187362	Reg A-WA-COVID-19 Bill Assistance Prog	OTHER	3,101	-	-	-	-	-	-	-	3,101
1823990	OTHR REG ASSET-N CST	187369	RegA -WA Equity Advisory Group (CETA)	OTHER	1,032	-	-	-	-	-	-	-	1,032
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	(447)	-	-	-	-	-	-	-	(447)
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	(4,300)	-	-	-	-	-	-	-	(4,300)
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	(138)	-	-	-	-	-	-	-	(138)
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	(6,479)	-	-	-	-	-	-	-	(6,479)
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	(0)	-	-	-	-	-	-	-	(0)
1823990	OTHR REG ASSET-N CST	187392	Reg Asset-OR Solar Feed-In Tariff 2022	OTHER	1,327	-	-	-	-	-	-	-	1,327
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	7,389	-	-	-	-	-	-	-	7,389
1823990	OTHR REG ASSET-N CST	187395	Reg Asset-OR Solar Feed-In Tariff 2023	OTHER	2,217	-	-	-	-	-	-	-	2,217
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,865	-	-	-	-	-	-	-	1,865
1823990	OTHR REG ASSET-N CST	187420	RegA - OR Community Solar	OTHER	2,973	-	-	-	-	-	-	-	2,973
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	(13,813)	-	-	-	-	-	-	-	(13,813)
1823990	OTHR REG ASSET-N CST	187648	Reg A - Post-Retirement - Recl to Curr	SE	(393)	(5)	(103)	(27)	(58)	(176)	(24)	(0)	-
1823990	OTHR REG ASSET-N CST	187651	RegA-OR TB Flats	OTHER	6,889	-	-	-	-	-	-	-	6,889
1823990	OTHR REG ASSET-N CST	187652	RegA-OR Cedar Springs II	OTHER	275	-	-	-	-	-	-	-	275
1823990	OTHR REG ASSET-N CST	187658	RegA-WA Insurance Reserves-Recl to Liab	OTHER	318	-	-	-	-	-	-	-	318
1823990	OTHR REG ASSET-N CST	187659	RegA-CA Insurance Reserves-Recl to Liab	OTHER	3,367	-	-	-	-	-	-	-	3,367
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Transp Electrification Pilot	OTHER	2,723	-	-	-	-	-	-	-	2,723
1823990	OTHR REG ASSET-N CST	187661	RegA-UT Elec Vehicle Charging Infrast	OTHER	(7,326)	-	-	-	-	-	-	-	(7,326)
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	(236)	-	-	-	-	-	-	-	(236)
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Transp Electrification Pilot	OTHER	820	-	-	-	-	-	-	-	820
1823990	OTHR REG ASSET-N CST	187665	RegA-OR Residential Charging Pilot	OTHER	(3,270)	-	-	-	-	-	-	-	(3,270)
1823990	OTHR REG ASSET-N CST	187831	Reg Asset - UT RBA CY2022	OTHER	(389)	-	-	-	-	-	-	-	(389)
1823990	OTHR REG ASSET-N CST	187833	Reg Asset - UT RBA CY2023	OTHER	(3,062)	-	-	-	-	-	-	-	(3,062)
1823990	OTHR REG ASSET-N CST	187860	Reg Asset - WY RRA CY2022	OTHER	(139)	-	-	-	-	-	-	-	(139)
1823990	OTHR REG ASSET-N CST	187861	Reg Asset - WY RRA CY2023	OTHER	(1,009)	-	-	-	-	-	-	-	(1,009)
1823990	OTHR REG ASSET-N CST	187885	Reg Asset - WY RRA CY2021	OTHER	(112)	-	-	-	-	-	-	-	(112)
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	117	-	-	-	-	-	-	-	117
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	(117)	-	-	-	-	-	-	-	(117)
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	3,451	-	-	-	-	-	-	-	3,451
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	1,260	-	-	-	-	-	-	-	1,260
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	663	-	-	-	663	-	-	-	-
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	223	-	-	-	223	-	-	-	-
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	367	-	-	-	-	367	-	-	-
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	60	-	-	-	60	-	-	-	-
1823990	OTHR REG ASSET-N CST	187916	Reg Asset-WY Wind Test Energy Deferral	WYU	210	-	-	-	210	-	-	-	-
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	OTHER	0	-	-	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	417	-	-	-	-	-	-	-	417
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	116	-	-	-	-	-	-	-	116
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	40	-	-	-	-	-	40	-	-



**Regulatory Assets (Actuals)**

Year End: 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	186	-	-	-	-	-	-	-	186
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	3,203	-	-	-	-	-	-	-	3,203
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclass	OTHER	31,639	-	-	-	-	-	-	-	31,639
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	(4,027)	-	-	-	-	-	-	-	(4,027)
1823990	OTHR REG ASSET-N CST	187989	Reg Asset - OR PCAM FY2021	OTHER	51,650	-	-	-	-	-	-	-	51,650
1823990	OTHR REG ASSET-N CST	189001	RegA-CA Fire Risk Mitigation (FRMMA)	OTHER	393	-	-	-	-	-	-	-	393
1823990	OTHR REG ASSET-N CST	189002	RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	34,661	-	-	-	-	-	-	-	34,661
1823990	OTHR REG ASSET-N CST	189003	Contra RegA-CA Fire/Wildlife Mitigation	OTHER	(1,886)	-	-	-	-	-	-	-	(1,886)
1823990	OTHR REG ASSET-N CST	189004	RegA-CA Fire Hazard Prevention (FHPMA)	OTHER	3,052	-	-	-	-	-	-	-	3,052
1823990	OTHR REG ASSET-N CST	189005	RegA-CA Wildfire/Natl Disaster (WNDRR)	OTHER	86	-	-	-	-	-	-	-	86
1823990	OTHR REG ASSET-N CST	189006	RegA-CA Emerg Cust Protections (ECPMA)	OTHER	6	-	-	-	-	-	-	-	6
1823990	OTHR REG ASSET-N CST	189011	Reg Asset-UT Wildland Fire Protection	OTHER	8,664	-	-	-	-	-	-	-	8,664
1823990	OTHR REG ASSET-N CST	189016	Reg Asset-OR Wildfire Mitigation Acct	OTHER	34,441	-	-	-	-	-	-	-	34,441
1823990	OTHR REG ASSET-N CST	189017	RegA-OR Wildfire - Damaged Asset NBV	OR	1,878	-	1,878	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189018	RegA-OR Wildfire Risk/Veg Mgmt (WMVM)	OTHER	4,446	-	-	-	-	-	-	-	4,446
1823990	OTHR REG ASSET-N CST	189019	RegA-OR Wildfire WMVM 2022	OTHER	25,927	-	-	-	-	-	-	-	25,927
1823990	OTHR REG ASSET-N CST	189020	Contra RegA-OR Wildfire Mitigation	OTHER	(1,296)	-	-	-	-	-	-	-	(1,296)
1823990	OTHR REG ASSET-N CST	189029	RegA-Wildfire Mitigation - Recl to Curr	OTHER	(39,972)	-	-	-	-	-	-	-	(39,972)
1823990	OTHR REG ASSET-N CST	189030	Klamath Unrecovered Plant and Transfer	SG	5,178	71	1,392	388	713	2,324	290	0	-
1823990	OTHR REG ASSET-N CST	189506	Reg Asset - CA ECAC CY2022	OTHER	9,161	-	-	-	-	-	-	-	9,161
1823990	OTHR REG ASSET-N CST	189507	Contra Reg Asset - CA ECAC CY2022	OTHER	(459)	-	-	-	-	-	-	-	(459)
1823990	OTHR REG ASSET-N CST	189508	Reg Asset - CA ECAC CY2023	OTHER	8,441	-	-	-	-	-	-	-	8,441
1823990	OTHR REG ASSET-N CST	189509	Contra Reg Asset - CA ECAC CY2023	OTHER	(422)	-	-	-	-	-	-	-	(422)
1823990	OTHR REG ASSET-N CST	189529	RegA - CA Def Exc NPC - Recl to Liab	OTHER	4,027	-	-	-	-	-	-	-	4,027
1823990	OTHR REG ASSET-N CST	189537	Reg Asset-ID ECAM CY 2022	OTHER	29,529	-	-	-	-	-	-	-	29,529
1823990	OTHR REG ASSET-N CST	189538	Reg Asset-ID ECAM CY 2023	OTHER	24,874	-	-	-	-	-	-	-	24,874
1823990	OTHR REG ASSET-N CST	189547	Contra Reg Asset - ID ECAM CY 2022	OTHER	(1,617)	-	-	-	-	-	-	-	(1,617)
1823990	OTHR REG ASSET-N CST	189548	Contra Reg Asset - ID ECAM CY 2023	OTHER	(1,244)	-	-	-	-	-	-	-	(1,244)
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(29,984)	-	-	-	-	-	-	-	(29,984)
1823990	OTHR REG ASSET-N CST	189586	Reg Asset - OR PCAM FY2022	OTHER	125,919	-	-	-	-	-	-	-	125,919
1823990	OTHR REG ASSET-N CST	189587	Contra Reg Asset - OR PCAM FY2022	OTHER	(57,715)	-	-	-	-	-	-	-	(57,715)
1823990	OTHR REG ASSET-N CST	189588	Reg Asset - OR PCAM CY2023	OTHER	59,262	-	-	-	-	-	-	-	59,262
1823990	OTHR REG ASSET-N CST	189589	Contra Reg Asset - OR PCAM CY2023	OTHER	(59,262)	-	-	-	-	-	-	-	(59,262)
1823990	OTHR REG ASSET-N CST	189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	(18,036)	-	-	-	-	-	-	-	(18,036)
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	2,045	-	-	-	-	-	-	-	2,045
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	1,000	-	-	-	-	-	-	-	1,000
1823990	OTHR REG ASSET-N CST	189612	Reg Asset - UT EBA CY2022	OTHER	173,331	-	-	-	-	-	-	-	173,331
1823990	OTHR REG ASSET-N CST	189613	Reg Asset - UT EBA CY2023	OTHER	160,173	-	-	-	-	-	-	-	160,173
1823990	OTHR REG ASSET-N CST	189622	Contra Reg Asset - UT EBA CY2022	OTHER	(8,667)	-	-	-	-	-	-	-	(8,667)
1823990	OTHR REG ASSET-N CST	189623	Contra Reg Asset - UT EBA CY2023	OTHER	(8,009)	-	-	-	-	-	-	-	(8,009)
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(167,709)	-	-	-	-	-	-	-	(167,709)
1823990	OTHR REG ASSET-N CST	189642	Reg Asset-WA-Major Mtc Exp-Colstrip U4	WA	259	-	-	259	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189644	Reg Asset - WA PCAM PTC CY2023	OTHER	(452)	-	-	-	-	-	-	-	(452)
1823990	OTHR REG ASSET-N CST	189645	Reg Asset - WA PCAM CY2023	OTHER	36,504	-	-	-	-	-	-	-	36,504
1823990	OTHR REG ASSET-N CST	189646	Contra Reg Asset - WA PCAM CY2023	OTHER	(1,825)	-	-	-	-	-	-	-	(1,825)
1823990	OTHR REG ASSET-N CST	189648	RegA - WA Def Exc NPC - Recl to Curr	OTHER	(19,882)	-	-	-	-	-	-	-	(19,882)
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	90,367	-	-	-	-	-	-	-	90,367
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	(1,671)	-	-	-	-	-	-	-	(1,671)
1823990	OTHR REG ASSET-N CST	189652	Reg Asset - WY ECAM CY2022	OTHER	74,323	-	-	-	-	-	-	-	74,323
1823990	OTHR REG ASSET-N CST	189653	Reg Asset - WY ECAM CY2023	OTHER	48,397	-	-	-	-	-	-	-	48,397



**Regulatory Assets (Actuals)**

Year End: 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	189662	Contra Reg Asset - WY ECAM CY2022	OTHER	(3,716)	-	-	-	-	-	-	-	(3,716)
1823990	OTHR REG ASSET-N CST	189663	Contra Reg Asset - WY ECAM CY2023	OTHER	(2,420)	-	-	-	-	-	-	-	(2,420)
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(68,935)	-	-	-	-	-	-	-	(68,935)
<b>1823990 Total</b>					<b>993,793</b>	<b>67</b>	<b>3,748</b>	<b>627</b>	<b>18,023</b>	<b>16,082</b>	<b>9,136</b>	<b>0</b>	<b>946,110</b>
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	183	-	-	-	-	-	-	-	183
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(325)	-	-	-	-	-	-	-	(325)
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	240	-	-	-	-	-	-	-	240
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(1,697)	-	-	-	-	-	-	-	(1,697)
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	411	-	-	-	-	-	-	-	411
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	2,630	-	-	-	-	-	-	-	2,630
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(58,990)	-	-	-	-	-	-	-	(58,990)
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	1,149	-	-	-	-	-	-	-	1,149
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	(4,298)	-	-	-	-	-	-	-	(4,298)
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	231	-	-	-	-	-	-	-	231
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	(675)	-	-	-	-	-	-	-	(675)
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	108	-	-	-	-	-	-	-	108
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	2,196	-	-	-	-	-	-	-	2,196
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	47	-	-	-	-	-	-	-	47
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	(2,279)	-	-	-	-	-	-	-	(2,279)
<b>1823999 Total</b>					<b>(61,070)</b>								<b>(61,070)</b>
<b>Grand Total</b>					<b>1,701,924</b>	<b>13,554</b>	<b>140,632</b>	<b>29,335</b>	<b>110,949</b>	<b>212,735</b>	<b>33,133</b>	<b>0</b>	<b>1,161,588</b>

# **B17.DEPRECIATION RESERVE**



Depreciation Reserve (Actuals)  
Year End: 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	SG	(29,370)	(404)	(7,896)	(2,199)	(4,046)	(13,181)	(1,643)	(0)	-
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	SG	(14,473)	(199)	(3,891)	(1,084)	(1,994)	(6,496)	(810)	(0)	-
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	SG	(640,196)	(8,815)	(172,111)	(47,939)	(88,195)	(287,322)	(35,814)	(0)	-
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	SG	(2,450,050)	(33,734)	(658,675)	(183,465)	(337,523)	(1,099,590)	(137,062)	(0)	-
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	SG	(527,124)	(7,258)	(141,713)	(39,472)	(72,618)	(236,575)	(29,489)	(0)	-
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	(273,751)	(3,769)	(73,596)	(20,499)	(37,712)	(122,860)	(15,314)	(0)	-
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(36)	(0)	(10)	(3)	(5)	(16)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(17,558)	(242)	(4,720)	(1,315)	(2,419)	(7,880)	(982)	(0)	-
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-P	(4,156)	(57)	(1,117)	(311)	(572)	(1,865)	(232)	(0)	-
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-U	(209)	(3)	(56)	(16)	(29)	(94)	(12)	(0)	-
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-P	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-U	(111)	(2)	(30)	(8)	(15)	(50)	(6)	(0)	-
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-P	(289)	(4)	(78)	(22)	(40)	(130)	(16)	(0)	-
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-U	(87)	(1)	(23)	(6)	(12)	(39)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	(163)	(2)	(44)	(12)	(23)	(73)	(9)	(0)	-
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-P	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-U	(5,963)	(82)	(1,603)	(447)	(821)	(2,676)	(334)	(0)	-
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(27,309)	(376)	(7,342)	(2,045)	(3,762)	(12,256)	(1,528)	(0)	-
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(3,040)	(42)	(817)	(228)	(419)	(1,365)	(170)	(0)	-
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(34,016)	(468)	(9,145)	(2,547)	(4,686)	(15,267)	(1,903)	(0)	-
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(290)	(4)	(78)	(22)	(40)	(130)	(16)	(0)	-
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	(7,581)	(104)	(2,038)	(568)	(1,044)	(3,402)	(424)	(0)	-
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	(1,201)	(17)	(323)	(90)	(165)	(539)	(67)	(0)	-
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,899)	(26)	(511)	(142)	(262)	(852)	(106)	(0)	-
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	(20,016)	(276)	(5,381)	(1,499)	(2,757)	(8,983)	(1,120)	(0)	-
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(185,327)	(2,552)	(49,824)	(13,878)	(25,531)	(83,175)	(10,368)	(0)	-
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	(42,022)	(579)	(11,297)	(3,147)	(5,789)	(18,860)	(2,351)	(0)	-
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(6,473)	(89)	(1,740)	(485)	(892)	(2,905)	(362)	(0)	-
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	(319)	(4)	(86)	(24)	(44)	(143)	(18)	(0)	-
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(83)	(1)	(22)	(6)	(11)	(37)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	(49)	(1)	(13)	(4)	(7)	(22)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(38,659)	(532)	(10,393)	(2,895)	(5,326)	(17,350)	(2,163)	(0)	-
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	(25,274)	(348)	(6,795)	(1,893)	(3,482)	(11,343)	(1,414)	(0)	-
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(23,132)	(318)	(6,219)	(1,732)	(3,187)	(10,382)	(1,294)	(0)	-
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(8,344)	(115)	(2,243)	(625)	(1,149)	(3,745)	(467)	(0)	-
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(1,402)	(19)	(377)	(105)	(193)	(629)	(78)	(0)	-
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(22)	(0)	(6)	(2)	(3)	(10)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-U	(133)	(2)	(36)	(10)	(18)	(60)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,330)	(18)	(357)	(100)	(183)	(597)	(74)	(0)	-
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	(8,640)	(119)	(2,323)	(647)	(1,190)	(3,878)	(483)	(0)	-
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	(1,478)	(20)	(397)	(111)	(204)	(663)	(83)	(0)	-
1080000	AC PR DPR EL PL SR	3402000	LAND RIGHTS	SG	682	9	183	51	94	306	38	0	-
1080000	AC PR DPR EL PL SR	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	OR	(0)	-	(0)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	SG	(39,606)	(545)	(10,648)	(2,966)	(5,456)	(17,775)	(2,216)	(0)	-
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	UT	(7)	-	-	-	-	(7)	-	-	-
1080000	AC PR DPR EL PL SR	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	(5,150)	(71)	(1,384)	(386)	(709)	(2,311)	(288)	(0)	-
1080000	AC PR DPR EL PL SR	3430000	PRIME MOVERS	SG	(293,431)	(4,040)	(78,886)	(21,973)	(40,424)	(131,693)	(16,415)	(0)	-
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	SG	(119,452)	(1,645)	(32,114)	(8,945)	(16,456)	(53,610)	(6,682)	(0)	-
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	UT	(29)	-	-	-	-	(29)	-	-	-



Depreciation Reserve (Actuals)  
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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	(41,394)	(570)	(11,129)	(3,100)	(5,703)	(18,578)	(2,316)	(0)	-
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	(8)	-	-	-	-	(8)	-	-	-
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	(3,381)	(47)	(909)	(253)	(466)	(1,517)	(189)	(0)	-
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	(51,475)	(709)	(13,839)	(3,855)	(7,091)	(23,102)	(2,880)	(0)	-
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	(66,230)	(912)	(17,805)	(4,959)	(9,124)	(29,724)	(3,705)	(0)	-
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	SG	(577,734)	(7,955)	(155,319)	(43,262)	(79,590)	(259,289)	(32,320)	(0)	-
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(46,321)	(638)	(12,453)	(3,469)	(6,381)	(20,789)	(2,591)	(0)	-
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(6,693)	(92)	(1,799)	(501)	(922)	(3,004)	(374)	(0)	-
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	(420,731)	(5,793)	(113,110)	(31,505)	(57,961)	(188,825)	(23,537)	(0)	-
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	(457,660)	(6,301)	(123,038)	(34,271)	(63,048)	(205,399)	(25,603)	(0)	-
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(561,224)	(7,727)	(150,880)	(42,026)	(77,315)	(251,879)	(31,396)	(0)	-
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	SG	(1,436)	(20)	(386)	(108)	(198)	(645)	(80)	(0)	-
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(3,505)	(48)	(942)	(262)	(483)	(1,573)	(196)	(0)	-
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	SG	(5,369)	(74)	(1,443)	(402)	(740)	(2,410)	(300)	(0)	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	CA	(770)	(770)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	IDU	(549)	-	-	-	-	-	(549)	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	OR	(2,501)	-	(2,501)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	UT	(3,424)	-	-	-	-	(3,424)	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WA	(218)	-	-	(218)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYP	(1,654)	-	-	-	(1,654)	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYU	(1,313)	-	-	-	(1,313)	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	CA	(1,736)	(1,736)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	IDU	(984)	-	-	-	-	-	(984)	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	OR	(9,863)	-	(9,863)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	UT	(16,881)	-	-	-	-	(16,881)	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WA	(1,636)	-	-	(1,636)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYP	(4,820)	-	-	-	(4,820)	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYU	(988)	-	-	-	(988)	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	CA	(10,942)	(10,942)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	IDU	(12,907)	-	-	-	-	-	(12,907)	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	OR	(105,297)	-	(105,297)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	UT	(163,919)	-	-	-	-	(163,919)	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WA	(29,344)	-	-	(29,344)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYP	(46,800)	-	-	-	(46,800)	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYU	(4,630)	-	-	-	(4,630)	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(146)	(146)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(174)	-	-	-	-	-	(174)	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,534)	-	(1,534)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(2,118)	-	-	-	-	(2,118)	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(503)	-	-	(503)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(858)	-	-	-	(858)	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(48)	-	-	-	(48)	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	CA	(43,857)	(43,857)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	IDU	(51,518)	-	-	-	-	-	(51,518)	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	OR	(269,539)	-	(269,539)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	UT	(177,196)	-	-	-	-	(177,196)	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WA	(80,717)	-	-	(80,717)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYP	(78,220)	-	-	-	(78,220)	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYU	(17,087)	-	-	-	(17,087)	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(22,029)	(22,029)	-	-	-	-	-	-	-





Depreciation Reserve (Actuals)

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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(17,384)	-	-	-	-	-	(17,384)	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(143,461)	-	(143,461)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(89,754)	-	-	-	-	(89,754)	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(39,607)	-	-	(39,607)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(46,305)	-	-	-	(46,305)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(6,215)	-	-	-	(6,215)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	(13,047)	(13,047)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	(4,994)	-	-	-	-	-	(4,994)	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	(51,732)	-	(51,732)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	(93,815)	-	-	-	-	(93,815)	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	(12,011)	-	-	(12,011)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	(12,533)	-	-	-	(12,533)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	(3,279)	-	-	-	(3,279)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(13,580)	(13,580)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(13,757)	-	-	-	-	-	(13,757)	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(102,483)	-	(102,483)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(219,614)	-	-	-	-	(219,614)	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(14,902)	-	-	(14,902)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(27,175)	-	-	-	(27,175)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(14,823)	-	-	-	(14,823)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	(30,178)	(30,178)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	(35,608)	-	-	-	-	-	(35,608)	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	(262,972)	-	(262,972)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	(179,482)	-	-	-	-	(179,482)	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	(68,351)	-	-	(68,351)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	(51,909)	-	-	-	(51,909)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	(8,167)	-	-	-	(8,167)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	(4,297)	(4,297)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	(5,109)	-	-	-	-	-	(5,109)	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	(49,204)	-	(49,204)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	(43,247)	-	-	-	-	(43,247)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	(10,393)	-	-	(10,393)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	(8,003)	-	-	-	(8,003)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	(1,348)	-	-	-	(1,348)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	(9,248)	(9,248)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	(15,390)	-	-	-	-	-	(15,390)	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	(107,657)	-	(107,657)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	(87,039)	-	-	-	-	(87,039)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	(25,524)	-	-	(25,524)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	(22,571)	-	-	-	(22,571)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	(6,603)	-	-	-	(6,603)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	(2,446)	(2,446)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	(2,583)	-	-	-	-	-	(2,583)	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	(32,685)	-	(32,685)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	(54,334)	-	-	-	-	(54,334)	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	(9,235)	-	-	(9,235)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	(9,082)	-	-	-	(9,082)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	(1,825)	-	-	-	(1,825)	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	(246)	(246)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	(127)	-	-	-	-	-	(127)	-	-



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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	(2,124)	-	(2,124)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,344)	-	-	-	-	(3,344)	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	(424)	-	-	(424)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	(841)	-	-	-	(841)	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(143)	-	-	-	(143)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	(391)	(391)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(473)	-	-	-	-	-	(473)	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(12,324)	-	(12,324)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	(13,325)	-	-	-	-	(13,325)	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	(1,628)	-	-	(1,628)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(4,170)	-	-	-	(4,170)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(1,272)	-	-	-	(1,272)	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	(3)	-	-	-	-	-	(3)	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	OR	(0)	-	(0)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SO	(9)	(0)	(3)	(1)	(1)	(4)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	(25)	-	-	-	-	(25)	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	(12)	-	-	-	(12)	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	(5)	-	-	-	(5)	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	(981)	(981)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	(2,839)	(64)	(872)	(190)	(202)	(1,391)	(120)	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	(5,548)	-	-	-	-	-	(5,548)	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	(11,503)	-	(11,503)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SE	(277)	(4)	(73)	(19)	(41)	(124)	(17)	(0)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SG	(3,193)	(44)	(858)	(239)	(440)	(1,433)	(179)	(0)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	(34,773)	(912)	(9,537)	(2,544)	(4,422)	(15,462)	(1,896)	(0)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	(15,226)	-	-	-	-	(15,226)	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	(8,208)	-	-	(8,208)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	(2,007)	-	-	-	(2,007)	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	(1,506)	-	-	-	(1,506)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	(103)	(103)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	(746)	(17)	(229)	(50)	(53)	(366)	(32)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	(33)	-	-	-	-	-	(33)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	(1,009)	-	(1,009)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SG	(947)	(13)	(255)	(71)	(130)	(425)	(53)	(0)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	(6,653)	(175)	(1,825)	(487)	(846)	(2,958)	(363)	(0)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	(435)	-	-	-	-	(435)	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	(42)	-	-	(42)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	(308)	-	-	-	(308)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	(20)	-	-	-	(20)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(23)	(23)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(794)	(18)	(244)	(53)	(56)	(389)	(34)	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	(207)	-	-	-	-	-	(207)	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(523)	-	(523)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(1,586)	(22)	(427)	(119)	(219)	(712)	(89)	(0)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(28,265)	(742)	(7,752)	(2,068)	(3,595)	(12,568)	(1,541)	(0)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(499)	-	-	-	-	(499)	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(156)	-	-	(156)	-	-	-	-	-





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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(672)	-	-	-	(672)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(42)	-	-	-	(42)	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	OR	(2)	-	(2)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SG	(23)	(0)	(6)	(2)	(3)	(10)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	(136)	(4)	(37)	(10)	(17)	(60)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	(7)	-	-	-	-	(7)	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYU	(6)	-	-	-	(6)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	(38)	(38)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	(161)	-	-	-	-	-	(161)	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	(972)	-	(972)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	(21)	(0)	(6)	(1)	(3)	(9)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(378)	(5)	(101)	(28)	(52)	(169)	(21)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	(390)	(10)	(107)	(29)	(50)	(173)	(21)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,865)	-	-	-	-	(1,865)	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(138)	-	-	(138)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(363)	-	-	-	(363)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	(99)	-	(99)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	(121)	(3)	(33)	(9)	(15)	(54)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	(283)	-	-	-	-	(283)	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	(17)	-	-	-	(17)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(266)	(266)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	(1,069)	-	-	-	-	-	(1,069)	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	(3,361)	-	(3,361)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	(57)	(1)	(15)	(4)	(8)	(25)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	(5,441)	(75)	(1,463)	(407)	(750)	(2,442)	(304)	(0)	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	(761)	(20)	(209)	(56)	(97)	(338)	(41)	(0)	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	(5,787)	-	-	-	-	(5,787)	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	(1,108)	-	-	(1,108)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	(1,087)	-	-	-	(1,087)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	(296)	-	-	-	(296)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	(485)	(485)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	(1,427)	-	-	-	-	-	(1,427)	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	(9,466)	-	(9,466)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	(178)	(2)	(47)	(12)	(26)	(79)	(11)	(0)	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	(4,242)	(58)	(1,140)	(318)	(584)	(1,904)	(237)	(0)	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	(251)	(7)	(69)	(18)	(32)	(112)	(14)	(0)	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	(12,062)	-	-	-	-	(12,062)	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	(2,011)	-	-	(2,011)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	(2,305)	-	-	-	(2,305)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	(537)	-	-	-	(537)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	OR	(150)	-	(150)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SE	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SG	(2,653)	(37)	(713)	(199)	(366)	(1,191)	(148)	(0)	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	UT	(70)	-	-	-	-	(70)	-	-	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	WA	(8)	-	-	(8)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CA	(256)	(256)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	IDU	(520)	-	-	-	-	-	(520)	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	OR	(1,879)	-	(1,879)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SE	(35)	(0)	(9)	(2)	(5)	(15)	(2)	(0)	-



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SG	(886)	(12)	(238)	(66)	(122)	(398)	(50)	(0)	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SO	(397)	(10)	(109)	(29)	(50)	(176)	(22)	(0)	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	(4,226)	-	-	-	-	(4,226)	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	(402)	-	-	(402)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	(1,574)	-	-	-	(1,574)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	(358)	-	-	-	(358)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(99)	(99)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	(55)	-	-	-	-	-	(55)	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	(344)	-	(344)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	(625)	(9)	(168)	(47)	(86)	(280)	(35)	(0)	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	(38)	(1)	(10)	(3)	(5)	(17)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	(234)	-	-	-	-	(234)	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	(73)	-	-	(73)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	(176)	-	-	-	(176)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	(35)	-	-	-	(35)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	(261)	-	(261)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	(432)	(6)	(116)	(32)	(60)	(194)	(24)	(0)	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	(163)	(4)	(45)	(12)	(21)	(73)	(9)	(0)	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	(940)	-	-	-	-	(940)	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	(160)	-	-	(160)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	(65)	-	-	-	(65)	-	-	-	-
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	(1,458)	(38)	(400)	(107)	(185)	(648)	(79)	(0)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	(50)	(50)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	(333)	-	-	-	-	-	(333)	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	(1,317)	-	(1,317)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SG	(3,115)	(43)	(838)	(233)	(429)	(1,398)	(174)	(0)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	(122)	(3)	(34)	(9)	(16)	(54)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	UT	(1,852)	-	-	-	-	(1,852)	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	(400)	-	-	(400)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	(589)	-	-	-	(589)	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYU	(1)	-	-	-	(1)	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	(429)	(429)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	(1,197)	-	-	-	-	-	(1,197)	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	(5,496)	-	(5,496)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	(84)	(1)	(22)	(6)	(12)	(37)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	(11,514)	(159)	(3,096)	(862)	(1,586)	(5,168)	(644)	(0)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	(1,252)	(33)	(343)	(92)	(159)	(557)	(68)	(0)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	(7,754)	-	-	-	-	(7,754)	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	(1,392)	-	-	(1,392)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	(1,923)	-	-	-	(1,923)	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	(244)	-	-	-	(244)	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	(228)	(228)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	(824)	-	-	-	-	-	(824)	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	(4,887)	-	(4,887)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SE	(741)	(9)	(195)	(51)	(110)	(331)	(45)	(0)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SG	(3,838)	(53)	(1,032)	(287)	(529)	(1,723)	(215)	(0)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	(2,639)	(69)	(724)	(193)	(336)	(1,174)	(144)	(0)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	(4,372)	-	-	-	-	(4,372)	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	(820)	-	-	(820)	-	-	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYP	(1,488)	-	-	-	(1,488)	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU	(85)	-	-	-	(85)	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(1,205)	(1,205)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	(2,010)	-	-	-	-	(2,010)	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(10,206)	-	(10,206)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(260)	(4)	(70)	(19)	(36)	(117)	(15)	(0)
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(705)	(18)	(193)	(52)	(90)	(313)	(38)	(0)
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(9,605)	-	-	-	-	(9,605)	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	(2,248)	-	-	(2,248)	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	(4,038)	-	-	-	(4,038)	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	(672)	-	-	-	(672)	-	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(165)	-	-	-	-	(165)	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(619)	-	(619)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(90)	(1)	(24)	(7)	(12)	(40)	(5)	(0)
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(352)	-	-	-	-	(352)	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(117)	-	-	-	(117)	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(533)	(533)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(1,351)	-	-	-	-	(1,351)	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(6,397)	-	(6,397)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(701)	(10)	(188)	(52)	(97)	(314)	(39)	(0)
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(762)	(20)	(209)	(56)	(97)	(339)	(42)	(0)
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(6,281)	-	-	-	-	(6,281)	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,850)	-	-	(1,850)	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(1,933)	-	-	-	(1,933)	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(367)	-	-	-	(367)	-	-	-
1080000	AC PR DPR EL PL SR 3961000	CRANES	OR	(355)	-	(355)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961000	CRANES	SG	(1,485)	(20)	(399)	(111)	(205)	(666)	(83)	(0)
1080000	AC PR DPR EL PL SR 3961000	CRANES	UT	(73)	-	-	-	-	(73)	-	-
1080000	AC PR DPR EL PL SR 3961000	CRANES	WYP	(39)	-	-	-	(39)	-	-	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(514)	-	(514)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	(10,968)	(151)	(2,949)	(821)	(1,511)	(4,923)	(614)	(0)
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	(565)	(15)	(155)	(41)	(72)	(251)	(31)	(0)
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	(1,019)	-	-	-	-	(1,019)	-	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	(240)	-	-	-	(240)	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(605)	(605)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(1,349)	-	-	-	-	(1,349)	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(5,475)	-	(5,475)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(208)	(3)	(56)	(16)	(29)	(93)	(12)	(0)
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(432)	(11)	(118)	(32)	(55)	(192)	(24)	(0)
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(7,582)	-	-	-	-	(7,582)	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(1,278)	-	-	(1,278)	-	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,516)	-	-	-	(1,516)	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(294)	-	-	-	(294)	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	(341)	(341)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	(714)	-	-	-	-	(714)	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	(1,644)	-	(1,644)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	(139)	(2)	(37)	(10)	(21)	(62)	(8)	(0)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	(2,985)	(41)	(802)	(223)	(411)	(1,339)	(167)	(0)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	(237)	(6)	(65)	(17)	(30)	(105)	(13)	(0)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	(3,124)	-	-	-	-	(3,124)	-	-



Depreciation Reserve (Actuals)  
Year End: 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	(464)	-	-	(464)	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(842)	-	-	-	(842)	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	(234)	-	-	-	(234)	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CA	(2,121)	(2,121)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CN	(1,878)	(43)	(577)	(126)	(133)	(920)	(80)	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	IDU	(6,345)	-	-	-	-	(6,345)	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	OR	(23,129)	-	(23,129)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SE	(155)	(2)	(41)	(11)	(23)	(69)	(9)	(0)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SG	(85,414)	(1,176)	(22,963)	(6,396)	(11,767)	(38,334)	(4,778)	(0)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SO	(41,110)	(1,078)	(11,275)	(3,008)	(5,228)	(18,280)	(2,241)	(0)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	UT	(29,455)	-	-	-	-	(29,455)	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WA	(5,437)	-	-	(5,437)	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYP	(11,284)	-	-	-	(11,284)	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYU	(3,029)	-	-	-	(3,029)	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CA	(284)	(284)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	IDU	(23)	-	-	-	-	(23)	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	OR	(922)	-	(922)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SE	(82)	(1)	(22)	(6)	(12)	(37)	(5)	(0)
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SG	(3,005)	(41)	(808)	(225)	(414)	(1,349)	(168)	(0)
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SO	(69)	(2)	(19)	(5)	(9)	(31)	(4)	(0)
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	UT	(182)	-	-	-	-	(182)	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WA	(58)	-	-	(58)	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYP	(75)	-	-	-	(75)	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYU	(8)	-	-	-	(8)	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CA	(34)	(34)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CN	(47)	(1)	(15)	(3)	(3)	(23)	(2)	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	IDU	(42)	-	-	-	-	(42)	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	OR	(684)	-	(684)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SG	(1,615)	(22)	(434)	(121)	(223)	(725)	(90)	(0)
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SO	(922)	(24)	(253)	(67)	(117)	(410)	(50)	(0)
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	UT	(734)	-	-	-	-	(734)	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WA	(108)	-	-	(108)	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYP	(90)	-	-	-	(90)	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYU	(14)	-	-	-	(14)	-	-	-
<b>1080000</b>	<b>Total</b>			<b>(10,973,772)</b>	<b>(264,154)</b>	<b>(3,228,897)</b>	<b>(873,033)</b>	<b>(1,437,856)</b>	<b>(4,572,428)</b>	<b>(597,405)</b>	<b>(0)</b>
1083000	AC PR DPR-REMOVAL 288351	REG LIAB - STEAM DECOMM - ID	IDU	(2,949)	-	-	-	-	(2,949)	-	-
1083000	AC PR DPR-REMOVAL 288353	REG LIAB - STEAM DECOMM - UT	UT	(42,634)	-	-	-	(42,634)	-	-	-
1083000	AC PR DPR-REMOVAL 288355	REG LIAB - STEAM DECOMM - WY	WYP	(11,338)	-	-	-	(11,338)	-	-	-
1083000	AC PR DPR-REMOVAL 288365	Reg Liab - Steam Decomm - WA	WA	(8,924)	-	-	(8,924)	-	-	-	-
<b>1083000</b>	<b>Total</b>			<b>(65,845)</b>	-	-	<b>(8,924)</b>	<b>(11,338)</b>	<b>(42,634)</b>	<b>(2,949)</b>	-
1085000	AC PR DPR-ACCRUAL 145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	802	21	220	59	102	356	44	0
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	(4,501)	(62)	(1,210)	(337)	(620)	(2,020)	(252)	(0)
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	(850)	(12)	(229)	(64)	(117)	(381)	(48)	(0)
1085000	AC PR DPR-ACCRUAL 145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	18,735	258	5,037	1,403	2,581	8,408	1,048	0
1085000	AC PR DPR-ACCRUAL 145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	2,897	40	779	217	399	1,300	162	0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	32	32	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	37	-	-	-	-	37	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	686	-	686	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	870	-	-	-	-	870	-	-



**Depreciation Reserve (Actuals)**  
 Year End: 06/2023  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	303	-	-	303	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	212	-	-	-	212	-	-	-	-
<b>1085000 Total</b>					<b>19,223</b>	<b>278</b>	<b>5,283</b>	<b>1,581</b>	<b>2,557</b>	<b>8,533</b>	<b>992</b>	<b>0</b>	<b>-</b>
<b>Grand Total</b>					<b>(11,020,394)</b>	<b>(263,876)</b>	<b>(3,223,614)</b>	<b>(880,376)</b>	<b>(1,446,637)</b>	<b>(4,606,529)</b>	<b>(599,362)</b>	<b>(0)</b>	<b>-</b>

# **B18.AMORTIZATION RESERVE**



**Amortization Reserve (Actuals)**  
Year End: 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	(1,000)	-	-	-	-	-	(1,000)	-	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG	(6,150)	(85)	(1,653)	(461)	(847)	(2,760)	(344)	(0)	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-P	(45,682)	(629)	(12,281)	(3,421)	(6,293)	(20,502)	(2,556)	(0)	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-U	(6,812)	(94)	(1,831)	(510)	(938)	(3,057)	(381)	(0)	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	(139)	-	(139)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	SG	(18,861)	(260)	(5,071)	(1,412)	(2,598)	(8,465)	(1,055)	(0)	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	UT	(203)	-	-	-	-	(203)	-	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	WYP	(290)	-	-	-	(290)	-	-	-	-
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	(11,209)	(294)	(3,074)	(820)	(1,425)	(4,984)	(611)	(0)	-
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	(3,293)	(86)	(903)	(241)	(419)	(1,464)	(180)	(0)	-
1110000	AC PR AMR EL PT SR	3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO	(4,410)	(116)	(1,209)	(323)	(561)	(1,961)	(240)	(0)	-
1110000	AC PR AMR EL PT SR	3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	(15,446)	(405)	(4,236)	(1,130)	(1,964)	(6,868)	(842)	(0)	-
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	(138,235)	(3,131)	(42,446)	(9,250)	(9,813)	(67,728)	(5,868)	-	-
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	(169,947)	(4,458)	(46,609)	(12,434)	(21,613)	(75,566)	(9,266)	(0)	-
1110000	AC PR AMR EL PT SR	3032130	NODAL PRICING SOFTWARE	SG	(1,434)	(20)	(386)	(107)	(198)	(644)	(80)	(0)	-
1110000	AC PR AMR EL PT SR	3032140	ESM-IRP	SO	(1,332)	(35)	(365)	(97)	(169)	(592)	(73)	(0)	-
1110000	AC PR AMR EL PT SR	3032150	CELONIS	SO	(2,000)	(52)	(548)	(146)	(254)	(889)	(109)	(0)	-
1110000	AC PR AMR EL PT SR	3032160	ARCOS	SO	(1,137)	(30)	(312)	(83)	(145)	(505)	(62)	(0)	-
1110000	AC PR AMR EL PT SR	3032170	AZURE B2C - IDENTITY MGT	SO	(512)	(13)	(140)	(37)	(65)	(228)	(28)	(0)	-
1110000	AC PR AMR EL PT SR	3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	(421)	(11)	(115)	(31)	(54)	(187)	(23)	(0)	-
1110000	AC PR AMR EL PT SR	3032190	1110000/3032190	SO	(1,483)	(39)	(407)	(109)	(189)	(659)	(81)	(0)	-
1110000	AC PR AMR EL PT SR	3032200	ITOA	SO	(1,327)	(35)	(364)	(97)	(169)	(590)	(72)	(0)	-
1110000	AC PR AMR EL PT SR	3032210	FACILITY INSPECTION REPORTING SYS	SO	(471)	(12)	(129)	(34)	(60)	(209)	(26)	(0)	-
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	(5,877)	(154)	(1,612)	(430)	(747)	(2,613)	(320)	(0)	-
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	(2,908)	(76)	(797)	(213)	(370)	(1,293)	(159)	(0)	-
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	(2,020)	(53)	(554)	(148)	(257)	(898)	(110)	(0)	-
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	(8,999)	(236)	(2,468)	(658)	(1,144)	(4,001)	(491)	(0)	-
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	(10,570)	(277)	(2,899)	(773)	(1,344)	(4,700)	(576)	(0)	-
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	(10,386)	(272)	(2,849)	(760)	(1,321)	(4,618)	(566)	(0)	-
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	(1,907)	(50)	(523)	(140)	(242)	(848)	(104)	(0)	-
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,416)	(63)	(663)	(177)	(307)	(1,074)	(132)	(0)	-
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	(13,386)	(351)	(3,671)	(979)	(1,702)	(5,952)	(730)	(0)	-
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	(6,908)	(181)	(1,894)	(505)	(878)	(3,071)	(377)	(0)	-
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,600)	(22)	(430)	(120)	(220)	(718)	(89)	(0)	-
1110000	AC PR AMR EL PT SR	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	(3,673)	(96)	(1,007)	(269)	(467)	(1,633)	(200)	(0)	-
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	(110)	(2)	(30)	(8)	(15)	(49)	(6)	(0)	-
1110000	AC PR AMR EL PT SR	3032740	GADSBY INTANGIBLE ASSETS	SG	(17)	(0)	(5)	(1)	(2)	(8)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	SG	(8,141)	(112)	(2,189)	(610)	(1,122)	(3,654)	(455)	(0)	-
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	(283)	(4)	(76)	(21)	(39)	(127)	(16)	(0)	-
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	(74)	(1)	(20)	(6)	(10)	(33)	(4)	(0)	-
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	(2,629)	(69)	(721)	(192)	(334)	(1,169)	(143)	(0)	-
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	(10,059)	(264)	(2,759)	(736)	(1,279)	(4,473)	(548)	(0)	-
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	(4,227)	(58)	(1,136)	(316)	(582)	(1,897)	(236)	(0)	-
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(6,793)	(178)	(1,863)	(497)	(864)	(3,021)	(370)	(0)	-
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	(36,548)	(503)	(9,826)	(2,737)	(5,035)	(16,403)	(2,045)	(0)	-
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	(5,868)	(133)	(1,802)	(393)	(417)	(2,875)	(249)	-	-
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	(3,978)	(104)	(1,091)	(291)	(506)	(1,769)	(217)	(0)	-
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	(22,481)	(590)	(6,166)	(1,645)	(2,859)	(9,996)	(1,226)	(0)	-
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	(4,468)	(101)	(1,372)	(299)	(317)	(2,189)	(190)	-	-
1110000	AC PR AMR EL PT SR	3033250	AMI Metering Software	CN	(24,913)	(564)	(7,650)	(1,667)	(1,769)	(12,206)	(1,058)	-	-
1110000	AC PR AMR EL PT SR	3033260	Big Data & Analytics	SO	(4,995)	(131)	(1,370)	(365)	(635)	(2,221)	(272)	(0)	-





Amortization Reserve (Actuals)  
Year End: 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1110000	AC PR AMR EL PT SR	3033270	CES - Customer Experience System	CN	(5,282)	(120)	(1,622)	(353)	(375)	(2,588)	(224)	-	-	
1110000	AC PR AMR EL PT SR	3033280	MAPAPPS - Mapping Systems Application	SO	(3,313)	(87)	(909)	(242)	(421)	(1,473)	(181)	(0)	-	
1110000	AC PR AMR EL PT SR	3033290	CUSTOMER CONTACTS	CN	(1,657)	(38)	(509)	(111)	(118)	(812)	(70)	-	-	
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	(1,085)	(25)	(333)	(73)	(77)	(532)	(46)	-	-	
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	(19,123)	(502)	(5,245)	(1,399)	(2,432)	(8,503)	(1,043)	(0)	-	
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	(10,076)	(139)	(2,709)	(755)	(1,388)	(4,522)	(564)	(0)	-	
1110000	AC PR AMR EL PT SR	3033380	GAS PLANT INTANGIBLES	SG	(889)	(12)	(239)	(67)	(123)	(399)	(50)	(0)	-	
1110000	AC PR AMR EL PT SR	3033390	CYME GATEWAY	SO	(923)	(24)	(253)	(68)	(117)	(411)	(50)	(0)	-	
1110000	AC PR AMR EL PT SR	3033410	M365	SO	(1,516)	(40)	(416)	(111)	(193)	(674)	(83)	(0)	-	
1110000	AC PR AMR EL PT SR	3033420	SUBSTATION RELIABILITY SOFTWARE	SO	(213)	(6)	(58)	(16)	(27)	(95)	(12)	(0)	-	
1110000	AC PR AMR EL PT SR	3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	(466)	(12)	(128)	(34)	(59)	(207)	(25)	(0)	-	
1110000	AC PR AMR EL PT SR	3033440	DISTRIBUTION ENGINEERING COSTS	SO	(302)	(8)	(83)	(22)	(38)	(134)	(16)	(0)	-	
1110000	AC PR AMR EL PT SR	3033450	MAXIMO	SO	(1,814)	(48)	(497)	(133)	(231)	(806)	(99)	(0)	-	
1110000	AC PR AMR EL PT SR	3033460	AURORA	SO	(333)	(9)	(91)	(24)	(42)	(148)	(18)	(0)	-	
1110000	AC PR AMR EL PT SR	3033470	AUGMENTED REALITY	SO	(361)	(9)	(99)	(26)	(46)	(161)	(20)	(0)	-	
1110000	AC PR AMR EL PT SR	3033480	CXP	CN	(271)	(6)	(83)	(18)	(19)	(133)	(12)	-	-	
1110000	AC PR AMR EL PT SR	3033490	VMWARE	SO	(669)	(18)	(184)	(49)	(85)	(298)	(37)	(0)	-	
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	(10)	-	(10)	-	-	-	-	-	-	
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SE	(6)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-	
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	(19,383)	(267)	(5,211)	(1,451)	(2,670)	(8,699)	(1,084)	(0)	-	
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	(1,300)	(34)	(357)	(95)	(165)	(578)	(71)	(0)	-	
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	(6)	-	-	-	-	(6)	-	-	-	
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WA	(0)	-	-	(0)	-	-	-	-	-	
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	(17)	-	-	-	(17)	-	-	-	-	
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG	(1,006)	(14)	(270)	(75)	(139)	(451)	(56)	(0)	-	
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG-P	(146)	(2)	(39)	(11)	(20)	(65)	(8)	(0)	-	
1110000	AC PR AMR EL PT SR	3035322	ACD-Call Center Automated Call Distribut	CN	(4,132)	(94)	(1,269)	(277)	(293)	(2,025)	(175)	-	-	
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	(1,346)	(35)	(369)	(98)	(171)	(599)	(73)	(0)	-	
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(3,765)	(52)	(1,012)	(282)	(519)	(1,690)	(211)	(0)	-	
1110000	AC PR AMR EL PT SR	3456000	Electric Equipment - Leasehold Improveme	OR	(92)	-	(92)	-	-	-	-	-	-	
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(506)	(506)	-	-	-	-	-	-	-	
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	(334)	-	-	-	-	-	(334)	-	-	
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	(5,064)	-	(5,064)	-	-	-	-	-	-	
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(1,443)	(38)	(396)	(106)	(183)	(642)	(79)	(0)	-	
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(33)	-	-	-	-	(33)	-	-	-	
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(2,049)	-	-	(2,049)	-	-	-	-	-	
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,643)	-	-	-	(4,643)	-	-	-	-	
<b>1110000 Total</b>						<b>(731,618)</b>	<b>(16,595)</b>	<b>(207,214)</b>	<b>(53,647)</b>	<b>(87,467)</b>	<b>(328,266)</b>	<b>(38,430)</b>	<b>(0)</b>	<b>-</b>
<b>Grand Total</b>						<b>(731,618)</b>	<b>(16,595)</b>	<b>(207,214)</b>	<b>(53,647)</b>	<b>(87,467)</b>	<b>(328,266)</b>	<b>(38,430)</b>	<b>(0)</b>	<b>-</b>



# **B19.D.I.T. BALANCE AND I.T.C**



Deferred Income Tax Balance (Actuals)

Year End: 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1900000	ACM DEF INCM TAXES	287061	DTA 705.346 - CA - Protected PP&E ARAM	CA	194	194	-	-	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	755	-	-	-	-	-	755	-	-
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	0	-	0	-	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	2,139	-	-	2,139	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	4,149	-	-	-	4,149	-	-	-	-
<b>1900000</b>	<b>Total</b>				<b>7,238</b>	<b>194</b>	<b>0</b>	<b>2,139</b>	<b>4,149</b>		<b>755</b>		
1901000	ACCUM DEF INC TAX	286945	DTA 715.295 RL-OR Fly Ash	OTHER	345	-	-	-	-	-	-	-	345
1901000	ACCUM DEF INC TAX	287045	DTA 610.155 RL - WA-Plant Closure Cost	WA	833	-	-	833	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287047	DTA 610.150 RL-Bridger Acc Dep&Reclm-OR	OR	2,236	-	2,236	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287048	DTA 705.425 RL-Bridger Accel Depr- WA	WA	1,567	-	-	1,567	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287049	DTA 705.352 RL-Klamath Dams Removal-CA	CA	64	64	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	1,640	-	-	-	-	-	-	-	1,640
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	329	-	-	-	-	-	-	-	329
1901000	ACCUM DEF INC TAX	287067	DTA 505.450 PMI Accrued Payroll Taxes	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1901000	ACCUM DEF INC TAX	287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	7,564	7,564	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	19,331	-	-	-	-	-	19,331	-	-
1901000	ACCUM DEF INC TAX	287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	84,277	-	84,277	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	18,339	-	-	18,339	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	47,823	-	-	-	47,823	-	-	-	-
1901000	ACCUM DEF INC TAX	287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	149,746	-	-	-	-	149,746	-	-	-
1901000	ACCUM DEF INC TAX	287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	CA	25	25	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	3,512	-	-	3,512	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	4,479	-	-	-	4,479	-	-	-	-
1901000	ACCUM DEF INC TAX	287173	DTA 415.942 RL-Steam Decomm-WA	WA	2,194	-	-	2,194	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287174	DTA 705.410 RL-Cholla Decomm-CA	CA	(24)	(24)	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287175	DTA 705.411 RL-Cholla Decomm-ID	IDU	574	-	-	-	-	-	574	-	-
1901000	ACCUM DEF INC TAX	287176	DTA 705.412 RL-Cholla Decomm-OR	OR	1,857	-	1,857	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287177	DTA 705.413 RL-Cholla Decomm-UT	UT	4,348	-	-	-	-	4,348	-	-	-
1901000	ACCUM DEF INC TAX	287178	DTA 705.414 RL-Cholla Decomm-WY	WYP	78	-	-	-	78	-	-	-	-
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	6	6	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	178	-	-	178	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287198	DTA 320.279 FAS 158 Post-Retirement	SO	8,318	218	2,281	609	1,058	3,699	454	0	-
1901000	ACCUM DEF INC TAX	287199	DTA 220.101 Bad Debt	BADDEB	(41)	(1)	(16)	(11)	(2)	(10)	(1)	-	-
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	1,782	-	-	-	-	-	-	-	1,782
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	2,141	-	-	2,141	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	35	-	-	-	-	-	-	-	35
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	918	-	-	-	-	-	-	-	918
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,082	-	-	-	-	-	-	-	1,082
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	9	0	3	1	1	4	1	0	-
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	2,726	35	718	186	405	1,219	164	0	-
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	58	1	16	4	8	26	3	0	-
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWVA Withdraw	SE	28,304	360	7,455	1,930	4,205	12,651	1,702	0	-
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	43	-	-	43	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	1,817	-	-	-	-	-	-	-	1,817
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	498	-	-	-	-	-	-	-	498
1901000	ACCUM DEF INC TAX	287235	DTA 705.511 RL CA Def NPC - Noncurrent	OTHER	990	-	-	-	-	-	-	-	990
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	46	-	-	-	-	-	-	-	46
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	3,424	-	-	-	-	-	-	-	3,424
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	38	-	-	-	-	-	-	-	38
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	1,061	-	1,061	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287254	DTA 705.450 Reg Lia - CA Property Ins Re	CA	(828)	(828)	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287256	DTA 705.452 Reg Lia - WA Property Ins Re	WA	(78)	-	-	(78)	-	-	-	-	-



Deferred Income Tax Balance (Actuals)

Year End: 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	275	-	-	-	-	275	-	
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	(174)	-	-	-	(174)	-	-	
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	137	-	-	137	-	-	-	
1901000	ACCUM DEF INC TAX	287270	Valuation Allowance for DTA	SO	(11,812)	(310)	(3,239)	(864)	(1,502)	(5,252)	(644)	
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	848	-	-	-	-	-	848	
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	310	-	-	-	-	-	310	
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	85	-	-	-	-	-	85	
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	275	-	-	-	-	-	275	
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	SE	502	6	132	34	75	224	30	
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	1,392	-	-	-	-	-	1,392	
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	411	5	108	28	61	183	25	
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(115)	-	(115)	-	-	-	-	
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	1,517	40	416	111	193	675	83	
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	765	20	210	56	97	340	42	
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	308	8	84	23	39	137	17	
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	8,323	218	2,283	609	1,058	3,701	454	
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	126	2	34	9	17	57	7	
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	1,440	20	387	108	198	646	81	
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEB	6,246	186	2,432	1,688	318	1,507	114	
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	236,711	6,210	64,919	17,319	30,104	105,253	12,906	
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	130	9	33	8	11	64	6	
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	280	4	75	21	39	126	16	
1901000	ACCUM DEF INC TAX	287389	DTA 610.145 RL - DSM	OTHER	1,167	-	-	-	-	-	1,167	
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	419	28	105	24	36	205	21	
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	475	-	-	-	-	-	475	
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	SE	3,885	49	1,023	265	577	1,736	234	
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforwrd-State	SO	66,114	1,734	18,132	4,837	8,408	29,397	3,605	
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	1,177	16	315	87	164	528	67	
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	SO	(13,927)	(365)	(3,820)	(1,019)	(1,771)	(6,193)	(759)	
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	256	-	-	-	-	-	256	
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	114	-	-	-	-	-	114	
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	36	-	-	-	-	-	36	
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	1,182	-	-	-	-	-	1,182	
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	43	-	-	-	-	-	43	
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	139	-	-	-	-	-	139	
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	348	-	-	-	-	-	348	
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	1,533	19	404	105	228	685	92	
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	SE	(506)	(6)	(133)	(34)	(75)	(226)	(30)	
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	(9)	(0)	(2)	(1)	(1)	(4)	(1)	
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	SE	106	1	28	7	16	47	6	
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	SE	216	3	57	15	32	97	13	
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	SE	(4,660)	(59)	(1,228)	(318)	(692)	(2,083)	(280)	
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	SE	(153)	(2)	(40)	(10)	(23)	(68)	(9)	
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	SE	3	0	1	0	0	1	0	
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	SE	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	(93,146)	(2,444)	(25,546)	(6,815)	(11,846)	(41,417)	(5,079)	
1901000	ACCUM DEF INC TAX	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	(114)	-	-	-	-	-	(114)	
<b>1901000</b>	<b>Total</b>				<b>616,344</b>	<b>12,812</b>	<b>156,943</b>	<b>47,740</b>	<b>83,955</b>	<b>261,876</b>	<b>33,519</b>	<b>0</b>
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	(128,320)	(1,767)	(34,498)	(9,609)	(17,678)	(57,591)	(7,179)	
<b>2811000</b>	<b>Total</b>				<b>(128,320)</b>	<b>(1,767)</b>	<b>(34,498)</b>	<b>(9,609)</b>	<b>(17,678)</b>	<b>(57,591)</b>	<b>(7,179)</b>	<b>(0)</b>
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SNP	(249)	(7)	(65)	(18)	(31)	(115)	(14)	
<b>2820000</b>	<b>Total</b>				<b>(249)</b>	<b>(7)</b>	<b>(65)</b>	<b>(18)</b>	<b>(31)</b>	<b>(115)</b>	<b>(14)</b>	<b>(0)</b>



Deferred Income Tax Balance (Actuals)  
Year End: 06/2023  
Allocation Method - Factor 2020 Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	DITBAL	(384)	(8)	(96)	(27)	(52)	(180)	(22)	(0)	0
2821000	AC DEF TAX-UTILITY	287071	DTL 105.270 - Inc Tax Prop Flowthru-CA	CA	(4,188)	(4,188)	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287072	DTL 105.271 - Inc Tax Prop Flowthru-ID	IDU	(1,865)	-	-	-	-	-	(1,865)	-	-
2821000	AC DEF TAX-UTILITY	287073	DTL 105.272 - Inc Tax Prop Flowthru-OR	OR	13,615	-	13,615	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287074	DTL 105.273 - Inc Tax Prop Flowthru-UT	UT	56,122	-	-	-	-	56,122	-	-	-
2821000	AC DEF TAX-UTILITY	287075	DTL 105.274 - Inc Tax Prop Flowthru-WA	WA	(1,731)	-	-	(1,731)	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287076	DTL 105.275 - Inc Tax Prop Flowthru-WY	WYP	(18,532)	-	-	-	(18,532)	-	-	-	-
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	725	-	-	-	-	-	725	-	-
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	10,482	-	-	-	-	-	10,482	-	-
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	2,788	-	-	-	2,788	-	-	-	-
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	(3,020,474)	(59,059)	(753,625)	(212,894)	(408,272)	(1,417,528)	(169,841)	(0)	746
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	SE	(1,650)	(21)	(435)	(113)	(245)	(738)	(99)	(0)	-
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	1	0	0	0	0	1	0	0	-
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	SE	38	0	10	3	6	17	2	0	-
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	(2,545)	-	-	-	-	-	-	-	(2,545)
<b>2821000</b>	<b>Total</b>				<b>(2,967,598)</b>	<b>(63,275)</b>	<b>(740,530)</b>	<b>(214,763)</b>	<b>(424,307)</b>	<b>(1,351,824)</b>	<b>(171,100)</b>	<b>(0)</b>	<b>(1,799)</b>
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	SE	(613)	(8)	(161)	(42)	(91)	(274)	(37)	(0)	-
<b>2830000</b>	<b>Total</b>				<b>(613)</b>	<b>(8)</b>	<b>(161)</b>	<b>(42)</b>	<b>(91)</b>	<b>(274)</b>	<b>(37)</b>	<b>(0)</b>	<b>-</b>
2831000	AC DEF IN TX UTIL	286887	DTL 320.286 RA-Pension Settlement-OR	OTHER	(2,644)	-	-	-	-	-	-	-	(2,644)
2831000	AC DEF IN TX UTIL	286888	DTL 320.287 RA-Pension Settlement-UT	OTHER	(1,133)	-	-	-	-	-	-	-	(1,133)
2831000	AC DEF IN TX UTIL	286889	DTL 320.288 RA-Pension Settlement-WY	WYU	(1,221)	-	-	-	(1,221)	-	-	-	-
2831000	AC DEF IN TX UTIL	286890	DTL 415.100 RA - Equity Adv Group - WA	OTHER	(254)	-	-	-	-	-	-	-	(254)
2831000	AC DEF IN TX UTIL	286891	DTL 415.943-RA-COV19 Bill Assist Prg-OR	OTHER	(2,932)	-	-	-	-	-	-	-	(2,932)
2831000	AC DEF IN TX UTIL	286892	DTL 415.944-RA-COV19 Bill Assist Prg-WA	OTHER	(763)	-	-	-	-	-	-	-	(763)
2831000	AC DEF IN TX UTIL	286893	DTL 415.755 RA-WA-Maj Mtc Exp-Colstrip	WA	(64)	-	-	(64)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286894	DTL 415.261 RA-Wildland Fire Protect-UT	OTHER	(2,130)	-	-	-	-	-	-	-	(2,130)
2831000	AC DEF IN TX UTIL	286895	DTL 415.262 RA-Wildfire Mitigation-OR	OTHER	(15,617)	-	-	-	-	-	-	-	(15,617)
2831000	AC DEF IN TX UTIL	286896	DTL 415.734 RA-Cholla Unrec Plant-CA	CA	(965)	(965)	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286898	DTL 415.736 RA-Cholla Unrec Plant-WY	WYP	(8,430)	-	-	-	(8,430)	-	-	-	-
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Pit Dec/Inv-CA	CA	0	0	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286908	DTL 210.201 Property Tax	GPS	(3,392)	(89)	(930)	(248)	(431)	(1,508)	(185)	(0)	-
2831000	AC DEF IN TX UTIL	286909	DTL 720.815 Post-Retirement Asset	SO	(10,505)	(276)	(2,881)	(769)	(1,336)	(4,671)	(573)	(0)	-
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	135	-	-	-	-	-	-	-	135
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	58	-	-	-	-	-	-	-	58
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	(202)	-	-	-	-	-	-	-	(202)
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR Community Solar	OTHER	(731)	-	-	-	-	-	-	-	(731)
2831000	AC DEF IN TX UTIL	286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	(8,928)	-	-	-	-	-	-	-	(8,928)
2831000	AC DEF IN TX UTIL	286918	DTL 210.175 - Prepaid - FSA O&M - East	SG	(924)	(13)	(248)	(69)	(127)	(415)	(52)	(0)	-
2831000	AC DEF IN TX UTIL	286919	DTL 210.170 - Prepaid - FSA O&M - West	SG	(259)	(4)	(70)	(19)	(36)	(116)	(14)	(0)	-
2831000	AC DEF IN TX UTIL	286925	DTL 415.728 Contra RA-Cholla U4-OR	OTHER	(150)	-	-	-	-	-	-	-	(150)
2831000	AC DEF IN TX UTIL	286926	DTL 415.729 Contra RA-Cholla U4-UT	UT	304	-	-	-	-	304	-	-	-
2831000	AC DEF IN TX UTIL	286927	DTL 415.730 Contra RA-Cholla U4-WY	WYP	101	-	-	-	101	-	-	-	-
2831000	AC DEF IN TX UTIL	286928	DTL 415.833 RA-Pension Settlement-CA	OTHER	(319)	-	-	-	-	-	-	-	(319)
2831000	AC DEF IN TX UTIL	286929	DTL 415.841 RA-Emerg Svc Prgms-BS-CA	OTHER	56	-	-	-	-	-	-	-	56
2831000	AC DEF IN TX UTIL	286930	DTL 415.426-RA-2020 GRC-AMI Meter-OR	OTHER	(2,333)	-	-	-	-	-	-	-	(2,333)
2831000	AC DEF IN TX UTIL	286933	DTL 415.645 RA-Oregon OCAT Expense Def	OTHER	130	-	-	-	-	-	-	-	130
2831000	AC DEF IN TX UTIL	286935	DTL 415.251 RA-LowCarbon Enrgy Stnds-WY	OTHER	(18)	-	-	-	-	-	-	-	(18)
2831000	AC DEF IN TX UTIL	286936	DTL 415.255 RA-Wind Test Enrgy Def - WY	WYU	(52)	-	-	-	(52)	-	-	-	-
2831000	AC DEF IN TX UTIL	286937	DTL 415.270 RA-ElectricVehChrg Infra-UT	OTHER	1,801	-	-	-	-	-	-	-	1,801
2831000	AC DEF IN TX UTIL	286938	DTL 415.646 Reg Asset - OR Metro BIT	OTHER	(5)	-	-	-	-	-	-	-	(5)
2831000	AC DEF IN TX UTIL	286941	DTL 415.440 RA-Low Income Bill Disc-OR	OTHER	(832)	-	-	-	-	-	-	-	(832)
2831000	AC DEF IN TX UTIL	286942	DTL 415.441 RA-Utility Community AG-OR	OTHER	(34)	-	-	-	-	-	-	-	(34)



Deferred Income Tax Balance (Actuals)

Year End: 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	286943	DTL 415.263 RA-Wildfire DamagedAsset-OR	OR	(462)	-	(462)	-	-	-	-
2831000	AC DEF IN TX UTIL	286944	DTL 415.252-RA-Distrib System Plan - OR	OTHER	(368)	-	-	-	-	-	(368)
2831000	AC DEF IN TX UTIL	286946	DTL 415.264 RA-OR TB Flats	OTHER	(1,694)	-	-	-	-	-	(1,694)
2831000	AC DEF IN TX UTIL	286949	DTL 415.305 RA-Cedar Springs II-OR	OTHER	(67)	-	-	-	-	-	(67)
2831000	AC DEF IN TX UTIL	287070	DTL 415.445 RA-Klamath Unrec Plant	SG	(1,273)	(18)	(342)	(95)	(175)	(571)	(71)
2831000	AC DEF IN TX UTIL	287569	DTL 720.800 FAS 158 Pension Liability	SO	(14,540)	(381)	(3,988)	(1,064)	(1,849)	(6,465)	(793)
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	(103)	-	-	-	-	-	(103)
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	(163)	-	-	-	(163)	-	-
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	(1,167)	-	-	-	-	-	(1,167)
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	(29)	-	-	-	-	-	(29)
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accr	WA	872	-	-	872	-	-	-
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	(28,253)	-	-	-	-	-	(28,253)
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	(12,672)	-	-	-	-	-	(12,672)
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(55)	-	-	-	(55)	-	-
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(2)	-	-	-	-	-	(2)
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	(55,077)	-	-	-	-	-	(55,077)
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	(35,397)	(929)	(9,708)	(2,590)	(4,502)	(15,739)	(1,930)
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	(876)	-	-	-	-	-	(876)
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(10)	-	-	-	-	(10)	-
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	SG	(552)	(8)	(148)	(41)	(76)	(248)	(31)
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(1,119)	-	(1,119)	-	-	-	-
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(1,699)	-	-	-	-	(1,699)	-
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(77)	-	-	-	-	(77)	-
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	(1,042)	(27)	(286)	(76)	(133)	(463)	(57)
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(538)	(15)	(141)	(38)	(68)	(247)	(30)
2831000	AC DEF IN TX UTIL	287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	(360)	-	-	-	-	-	(360)
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(5,793)	(152)	(1,589)	(424)	(737)	(2,576)	(316)
2831000	AC DEF IN TX UTIL	287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	(63,560)	(1,667)	(17,432)	(4,650)	(8,083)	(28,262)	(3,466)
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	66	2	18	5	8	29	4
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	(111)	-	-	-	-	-	(111)
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	(641)	-	-	-	-	-	(641)
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	(4,111)	-	-	-	-	-	(4,111)
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	SE	(48,001)	(610)	(12,643)	(3,274)	(7,132)	(21,455)	(2,887)
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	314	314	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	352	-	-	-	-	352	-
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	629	-	629	-	-	-	-
2831000	AC DEF IN TX UTIL	287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	1,053	-	-	1,053	-	-	-
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	848	-	-	-	848	-	-
2831000	AC DEF IN TX UTIL	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	(162)	(4)	(44)	(12)	(21)	(72)	(9)
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	SE	13,437	171	3,539	916	1,996	6,006	808
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,168	-	-	-	-	-	1,168
2831000	AC DEF IN TX UTIL	287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER	1,991	-	-	-	-	-	1,991
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(5)	-	-	-	-	-	(5)
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	50	-	-	-	-	-	50
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(168)	-	-	-	-	-	(168)
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	(413)	-	-	-	(413)	-	-
2831000	AC DEF IN TX UTIL	287870	DTL 415.865 Reg Asset-UT Major Plant Add	OTHER	(0)	-	-	-	-	-	(0)
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	(871)	-	-	-	-	-	(871)
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	(29,468)	-	-	-	-	-	(29,468)
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	0	-	-	-	-	-	0
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	(78,646)	-	-	-	-	-	(78,646)
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	(90)	-	-	-	(90)	-	-



**Deferred Income Tax Balance (Actuals)**

Year End: 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(15)	-	-	-	(15)	-	-	-	-
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	(458)	-	-	-	-	(458)	-	-	-
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	(27)	(0)	(7)	(2)	(4)	(12)	(2)	(0)	-
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	SG	(120)	(2)	(32)	(9)	(17)	(54)	(7)	(0)	-
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	(7,779)	-	(7,779)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	(787)	-	-	-	-	-	-	-	(787)
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Plt Decom/Inv	SG	(155)	(2)	(42)	(12)	(21)	(70)	(9)	(0)	-
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	1,593	-	-	-	-	-	-	-	1,593
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(6,279)	-	-	-	-	-	-	-	(6,279)
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	(1,593)	-	-	-	-	-	-	-	(1,593)
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(1,386)	-	-	-	-	-	-	-	(1,386)
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	(46)	-	-	-	-	-	-	-	(46)
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	(29)	-	-	-	-	-	-	-	(29)
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	(2,142)	-	-	-	-	-	(2,142)	-	-
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(252)	-	-	-	-	(252)	-	-	-
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(870)	-	-	-	(870)	-	-	-	-
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(3,033)	-	-	-	-	(3,033)	-	-	-
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(14)	-	-	-	-	-	-	-	(14)
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(49)	-	-	-	-	-	-	-	(49)
<b>2831000 Total</b>					<b>(454,547)</b>	<b>(4,675)</b>	<b>(55,704)</b>	<b>(10,610)</b>	<b>(33,011)</b>	<b>(82,138)</b>	<b>(11,495)</b>	<b>(0)</b>	<b>(256,915)</b>
<b>Grand Total</b>					<b>(2,927,746)</b>	<b>(56,726)</b>	<b>(674,015)</b>	<b>(185,161)</b>	<b>(387,014)</b>	<b>(1,230,065)</b>	<b>(155,550)</b>	<b>(0)</b>	<b>(239,215)</b>



**Investment Tax Credit Balance (Actuals)**

Year End: 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Allo	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	(101)	(1)	(27)	(8)	(14)	(45)	(6)	(0)	-
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(69)	(1)	(19)	(5)	(9)	(31)	(4)	(0)	-
2551000	ACC DEF ITC - FED	285622	Accum Def ITC - Solar Battery	UT	(1,188)	-	-	-	-	(1,188)	-	-	-
2551000	ACC DEF ITC - FED	285623	Accum Def ITC - Solar Facility	UT	(884)	-	-	-	-	(884)	-	-	-
<b>2551000</b>	<b>Total</b>				<b>(2,242)</b>	<b>(2)</b>	<b>(46)</b>	<b>(13)</b>	<b>(23)</b>	<b>(2,148)</b>	<b>(9)</b>	<b>(0)</b>	<b>-</b>
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	(19)	-	-	-	-	-	(19)	-	-
<b>2552000</b>	<b>Total</b>				<b>(19)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(19)</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>					<b>(2,261)</b>	<b>(2)</b>	<b>(46)</b>	<b>(13)</b>	<b>(23)</b>	<b>(2,148)</b>	<b>(29)</b>	<b>(0)</b>	<b>-</b>

# **B20. CUSTOMER ADVANCES**





**Customer Advances (Actuals)**

Year End: 06/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Allo	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	IDU	(428)	-	-	-	-	-	(428)	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	(30,378)	-	(30,378)	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(65,682)	(904)	(17,658)	(4,918)	(9,049)	(29,478)	(3,674)	(0)	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	(335)	-	-	-	-	(335)	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	(56)	-	-	(56)	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	(6,844)	(94)	(1,840)	(512)	(943)	(3,071)	(383)	(0)	-
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	(23)	-	-	-	-	(23)	-	-	-
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	(6)	-	-	(6)	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	(89,669)	(1,235)	(24,107)	(6,715)	(12,353)	(40,244)	(5,016)	(0)	-
<b>2520000 Total</b>					<b>(193,420)</b>	<b>(2,233)</b>	<b>(73,982)</b>	<b>(12,207)</b>	<b>(22,344)</b>	<b>(73,151)</b>	<b>(9,502)</b>	<b>(0)</b>	<b>-</b>
<b>Grand Total</b>					<b>(193,420)</b>	<b>(2,233)</b>	<b>(73,982)</b>	<b>(12,207)</b>	<b>(22,344)</b>	<b>(73,151)</b>	<b>(9,502)</b>	<b>(0)</b>	<b>-</b>

**REDACTED**

Docket No. UE 433

Exhibit PAC/1703

Witness: Sherona L. Cheung

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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**REDACTED**

**Exhibit Accompanying Direct Testimony of Sherona L. Cheung**

**PacifiCorp's Property Tax Estimation Procedure**

**February 2024**

**THIS EXHIBIT IS CONFIDENTIAL IN ITS  
ENTIRETY AND IS PROVIDED UNDER  
SEPARATE COVER**

**REDACTED**

Docket No. UE 433

Exhibit PAC/1704

Witness: Sherona L. Cheung

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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**REDACTED**

**Exhibit Accompanying Direct Testimony of Sherona L. Cheung**

**Pro Forma Wage Escalators**

**February 2024**

**THIS EXHIBIT IS CONFIDENTIAL IN ITS  
ENTIRETY AND IS PROVIDED UNDER  
SEPARATE COVER**

**REDACTED**

Docket No. UE 433

Exhibit PAC/1705

Witness: Sherona L. Cheung

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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**REDACTED**

**Exhibit Accompanying Direct Testimony of Sherona L. Cheung**

**IHS Markit Escalation Indices**

**February 2024**

**THIS EXHIBIT IS CONFIDENTIAL IN ITS  
ENTIRETY AND IS PROVIDED UNDER  
SEPARATE COVER**

**REDACTED**

Docket No. UE 433

Exhibit PAC/1706

Witness: Sherona L. Cheung

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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**REDACTED**

**Exhibit Accompanying Direct Testimony of Sherona L. Cheung**

**REC Revenues Adjustment Support**

**February 2024**



**THIS EXHIBIT IS CONFIDENTIAL IN ITS  
ENTIRETY AND IS PROVIDED UNDER  
SEPARATE COVER**

**REDACTED**

Docket No. UE 433

Exhibit PAC/1707

Witness: Sherona L. Cheung

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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**REDACTED**

**Exhibit Accompanying Direct Testimony of Sherona L. Cheung**

**Bridger Mine Reclamation Support**

**February 2024**

**THIS EXHIBIT IS CONFIDENTIAL IN ITS  
ENTIRETY AND IS PROVIDED UNDER  
SEPARATE COVER**

**REDACTED**

Docket No. UE 433

Exhibit PAC/1708

Witness: Sherona L. Cheung

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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**REDACTED**

**Exhibit Accompanying Direct Testimony of Sherona L. Cheung**

**New Wind Generation Capital Additions Support**

**February 2024**

**THIS EXHIBIT IS CONFIDENTIAL IN ITS  
ENTIRETY AND IS PROVIDED UNDER  
SEPARATE COVER**

Docket No. UE 433  
Exhibit PAC/1709  
Witness: Sherona L. Cheung

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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**Exhibit Accompanying Direct Testimony of Sherona L. Cheung  
Insurance Premium Deferral Amortization**

**February 2024**

PacifiCorp

Oregon General Rate Case - December 2025

Excess Liability Insurance Premiums Deferral & Amortization

8/15/2023 renewal premiums	122,577,486
Premiums in Oregon base rates (UE 399)	29,182,860
Incremental premiums - 2023/24 renewal	<u>93,394,626</u>
8/15/2024 estimated renewal premiums	183,866,229
Premiums in Oregon base rates (UE 399)	29,182,860
Estimated incremental premiums - 2024/25 renewal	<u>154,683,369</u>

	Opening Bal.	Accrual	Amortization	Interest <sup>1,2</sup>	Ending Bal.
2023 June	-	-	-	-	-
July	-	-	-	-	-
August	-	2,761,669	-	8,180	2,769,849
September	2,769,849	7,782,885	-	39,461	10,592,195
October	10,592,195	7,782,885	-	85,800	18,460,881
November	18,460,881	7,782,885	-	132,413	26,376,180
December	26,376,180	7,782,885	-	179,303	34,338,368
2024 January	34,338,368	7,782,885	-	226,470	42,347,724
February	42,347,724	7,782,885	-	273,917	50,404,527
March	50,404,527	7,782,885	-	321,645	58,509,057
April	58,509,057	7,782,885	-	369,656	66,661,598
May	66,661,598	7,782,885	-	417,951	74,862,434
June	74,862,434	7,782,885	-	466,532	83,111,851
July	83,111,851	7,782,885	-	515,401	91,410,137
August	91,410,137	10,583,715	-	572,855	102,566,707
September	102,566,707	12,890,281	-	645,777	116,102,765
October	116,102,765	12,890,281	-	725,964	129,719,010
November	129,719,010	12,890,281	-	806,625	143,415,916
December	143,415,916	12,890,281	-	887,765	157,193,962
2025 January	157,193,962	-	(4,728,887)	696,733	153,161,808
February	153,161,808	-	(4,728,887)	678,588	149,111,509
March	149,111,509	-	(4,728,887)	660,362	145,042,985
April	145,042,985	-	(4,728,887)	642,053	140,956,151
May	140,956,151	-	(4,728,887)	623,663	136,850,928
June	136,850,928	-	(4,728,887)	605,189	132,727,230
July	132,727,230	-	(4,728,887)	586,633	128,584,976
August	128,584,976	-	(4,728,887)	567,992	124,424,082
September	124,424,082	-	(4,728,887)	549,268	120,244,464
October	120,244,464	-	(4,728,887)	530,460	116,046,037
November	116,046,037	-	(4,728,887)	511,567	111,828,718
December	111,828,718	-	(4,728,887)	492,589	107,592,420
		<b>Pro Forma Annual Amort =</b>	<b>(56,746,639)</b>		
		<b>Oregon SO Factor</b>	<b>27.4255%</b>		
		<b>Oregon Annual Amortization</b>	<b>(15,563,030)</b>		

Note:

1. Interest rate in deferral period per approved WACC from UE-399 effective 1/1/2023.

	UE-399
WACC	7.11%

2. Interest accrual at Modified Blended Treasury Rate as of date of the Commission's approval of the amortization (i.e. Dec 2024)

	2024	
MBTR	5.400%	Ref UM-1147

Docket No. UE 433  
Exhibit PAC/1710  
Witness: Sherona L. Cheung

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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**Exhibit Accompanying Direct Testimony of Sherona L. Cheung  
Wildfire Mitigation Plan Automatic Adjustment Clause True-Up Illustration**

**February 2024**



PacifiCorp  
Oregon General Rate Case - December 2025  
2023 Wildfire Protection Plan  
Automatic Adjustment Clause - UPDATED

UPDATED 2023 WMP AAC		<b>ADV 1529</b> <i>Approved 1/9/24</i>								
For Rates Effective Jan-2025		Original	Corrected	Remove non-Oregon Transmission	Other Capital Adjustments <sup>1</sup>	O&M Adjustments <sup>2</sup>	Capital Indirect Loading	Add Back Base Rate O&M	Add Back Base Rate Capital	
Total Company	Oregon Allocated									
Incremental Capital Costs	18,043,689	13,223,344								
<b>Annual Revenue Requirement</b>	<b>2,615,038</b>	<b>1,612,120</b>	<b>942,580</b>	<b>878,127</b>	<b>322,744</b>	<b>321,504</b>	<b>321,504</b>	<b>47,427</b>	<b>47,427</b>	<b>1,612,120</b>
2022 Outstanding Deferral Balance		27,867,357	27,903,607	27,903,607	27,903,607	27,903,607	27,867,357	27,867,357	27,867,357	27,867,357
2023 Incremental WMP O&M		38,246,118	18,586,716	18,586,716	18,586,716	18,586,716	18,586,716	38,246,118	38,246,118	38,246,118
<b>Total 2023 WMP AAC</b>	<b>67,725,595</b>	<b>47,432,903</b>	<b>47,368,450</b>	<b>46,813,066</b>	<b>46,811,826</b>	<b>46,775,577</b>	<b>46,501,500</b>	<b>66,160,902</b>	<b>67,725,595</b>	
Variance			(64,453)	(555,383)	(1,240)	(36,249)	(274,077)	19,659,402	1,564,693	
								<b>Total True-Up</b>	<b>21,224,095</b>	

Notes:

- 1 Removal of capitalized meals (25% per settlement), and weather stations reframe project costs
- 2 Overhead costs and meals

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**Revenue Requirement for Recovery**  
**2023 WMP Automatic Adjustment Clause**  
**Updated WMP AAC Rate - Effective January 1, 2025**

<b>2023 WMP Automatic Adjustment Clause</b>				
<b>For Rates Effective Jan-2025</b>				
	<b>Total Company</b>	<b>Factor</b>	<b>Factor %</b>	<b>Oregon Allocated</b>
Capital Investment				
Distribution	10,632,306	OR	100.0000%	10,632,306
Transmission	2,671,547	SG	26.0018%	694,649
General - System	3,899,761	SO	27.0866%	1,056,313
General - Situs	840,076	OR	100.0000%	840,076
General - SO	4,103,064	SO	27.0866%	1,111,381
General - SG	539,155	SG	26.0018%	140,190
Depreciation Reserve				
Distribution	(289,057)	OR	100.0000%	(289,057)
Transmission	(107,012)	SG	26.0018%	(27,825)
Intangibles	(1,041,430)	SO	27.0866%	(282,088)
General - Situs	(80,025)	OR	100.0000%	(80,025)
General - SO	(151,637)	SO	27.0866%	(41,073)
General - SG	(29,907)	SG	26.0018%	(7,776)
Accumulated DIT Balance				
Distribution	(144,681)	OR	100.0000%	(144,681)
Transmission	(110,615)	SG	26.0018%	(28,762)
Intangibles	(423,307)	SO	27.0866%	(114,660)
General - Situs	(107,616)	OR	100.0000%	(107,616)
General - SO	(198,073)	SO	27.0866%	(53,651)
General - SG	(51,821)	SG	26.0018%	(13,474)
Working Capital	-	SG	26.0018%	-
Net Rate Base	19,950,727			13,284,227
	8.66%			8.66%
Pre-Tax Return on Rate Base	1,727,242			1,150,087
Depreciation				
Distribution	241,498	OR	100.0000%	241,498
Transmission	46,049	SG	26.0018%	11,974
Intangibles	240,050	SO	27.0866%	65,021
General - Situs	21,648	OR	100.0000%	21,648
General - SO	232,082	SO	27.0866%	62,863
General - SG	18,534	SG	26.0018%	4,819
Property Taxes				
Rev. Req't. Before Franchise Tax & Bad Debt	2,527,103			1,557,911
Franchise Taxes (2.303%)	60,218			37,123
Bad Debt Expense (0.505%)	13,199			8,137
Resource Suppliers Tax (0.125%)	3,273			2,018
PUC Fee (0.430%)	11,245			6,932
<b>Total Revenue Requirement</b>	<b>2,615,038</b>			<b>1,612,120</b>
	-			-
				<b>2022 WMP Outstanding Deferral Balance<sup>1</sup></b>
				<b>27,867,357</b>
				<b>2023 WMP Forecast O&amp;M - Includes to \$19.7 million approved in Base Rates per UE-399</b>
				<b>38,246,118</b>
				<b>2023 WMP AAC Total</b>
				<b>67,725,595</b>

PacifiCorp  
Oregon General Rate Case - December 2025  
2023 Wildfire Mitigation Plan - Automatic Adjustment Clause  
Annual Revenue Requirement of Incremental Capital Investments  
Updated WMP AAC Rate - Effective January 1, 2025

	2023 WMP AAC Incremental Capital - Total Company			2023 WMP AAC Incremental Capital - Oregon Allocated		
	12 months starting Jan 2025			12 months starting Jan 2025		
	Total Company	Price Change	Results with Price Change	Oregon Allocated	Price Change	Results with Price Change
<b>Operating Revenues:</b>						
General Business Revenues	-	2,615,037	2,615,037	-	1,612,120	1,612,120
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	2,615,037	2,615,037	-	1,612,120	1,612,120
<b>Operating Expenses:</b>						
Customer Accounting	-	13,199	13,199	-	8,137	8,137
Total O&M Expenses	-	13,199	13,199	-	8,137	8,137
<b>Depreciation</b>						
Distribution	241,498	-	241,498	241,498	-	241,498
Transmission	46,049	-	46,049	11,974	-	11,974
Intangibles	240,050	-	240,050	65,021	-	65,021
General - Situs	21,648	-	21,648	21,648	-	21,648
General - SO	232,082	-	232,082	62,863	-	62,863
General - SG	18,534	-	18,534	4,819	-	4,819
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	74,736	74,736	-	46,073	46,073
Income Taxes - Federal	(702,184)	506,598	(195,586)	(423,771)	312,308	(111,463)
Income Taxes - State	(159,025)	114,730	(44,295)	(95,972)	70,729	(25,243)
Income Taxes - Def Net	-	-	-	-	-	-
Distribution	68,243	-	68,243	68,243	-	68,243
Transmission	36,923	-	36,923	9,601	-	9,601
Intangibles	245,642	-	245,642	66,536	-	66,536
General - Situs	32,503	-	32,503	32,503	-	32,503
General - SO	135,318	-	135,318	135,318	-	135,318
General - SG	30,256	-	30,256	30,256	-	30,256
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	487,536	709,263	1,196,799	230,537	437,247	667,784
Operating Rev For Return:	(487,536)	1,905,774	1,418,238	(230,537)	1,174,873	944,336
<b>Rate Base:</b>						
Electric Plant In Service	-	-	-	-	-	-
Distribution	10,632,306	-	10,632,306	10,632,306	-	10,632,306
Transmission	2,671,547	-	2,671,547	694,649	-	694,649
Intangibles	3,899,761	-	3,899,761	1,056,313	-	1,056,313
General - Situs	840,076	-	840,076	840,076	-	840,076
General - SO	4,103,064	-	4,103,064	1,111,381	-	1,111,381
General - SG	539,155	-	539,155	140,190	-	140,190
Plant Held for Future Use	-	-	-	-	-	-
Total Electric Plant:	22,685,909	-	22,685,909	14,474,916	-	14,474,916
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	-	-	-	-	-	-
Distribution	(289,057)	-	(289,057)	(289,057)	-	(289,057)
Transmission	(107,012)	-	(107,012)	(27,825)	-	(27,825)
Intangibles	(1,041,430)	-	(1,041,430)	(282,088)	-	(282,088)
General - Situs	(80,025)	-	(80,025)	(80,025)	-	(80,025)
General - SO	(151,637)	-	(151,637)	(41,073)	-	(41,073)
General - SG	(29,907)	-	(29,907)	(7,776)	-	(7,776)
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	-	-
Distribution	(144,681)	-	(144,681)	(144,681)	-	(144,681)
Transmission	(110,615)	-	(110,615)	(28,762)	-	(28,762)
Intangibles	(423,307)	-	(423,307)	(114,660)	-	(114,660)
General - Situs	(107,616)	-	(107,616)	(107,616)	-	(107,616)
General - SO	(198,073)	-	(198,073)	(53,651)	-	(53,651)
General - SG	(51,821)	-	(51,821)	(13,474)	-	(13,474)
Unamortized ITC	-	-	-	-	-	-
Total Rate Base Deductions	(2,735,181)	-	(2,735,181)	(1,190,689)	-	(1,190,689)
Total Rate Base:	19,950,727	-	19,950,727	13,284,227	-	13,284,227
Return on Rate Base	-2.44%		7.11%	-1.74%		7.11%
Return on Equity	-9.60%		9.50%	-8.19%		9.50%
<b>TAX CALCULATION:</b>						
Operating Revenue	(799,861)	2,527,103	1,727,241	(407,823)	1,557,910	1,150,087
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	470,444	-	470,444	313,246	-	313,246
Schedule "M" Additions	-	-	-	-	-	-
Distribution	182,150	-	182,150	182,150	-	182,150
Transmission	38,764	-	38,764	10,079	-	10,079
Intangibles	425,001	-	425,001	115,118	-	115,118
General - Situs	26,051	-	26,051	26,051	-	26,051
General - SO	110,407	-	110,407	110,407	-	110,407
General - SG	17,072	-	17,072	17,072	-	17,072
Schedule "M" Deductions	-	-	-	-	-	-
Distribution	459,710	-	459,710	459,710	-	459,710
Transmission	188,940	-	188,940	49,128	-	49,128
Intangibles	1,424,090	-	1,424,090	385,738	-	385,738
General - Situs	158,250	-	158,250	158,250	-	158,250
General - SO	660,780	-	660,780	660,780	-	660,780
General - SG	140,130	-	140,130	140,130	-	140,130
Income Before Tax	(3,502,761)	2,527,103	(975,658)	(2,113,928)	1,557,910	(556,017)
State Income Taxes	(159,025)	114,730	(44,295)	(95,972)	70,729	(25,243)
Taxable Income	(3,343,735)	2,412,372	(931,363)	(2,017,955)	1,487,181	(530,774)
Federal Taxes Before Credits	(702,184)	506,598	(195,586)	(423,771)	312,308	(111,463)
Renewable Energy Tax Credit	-	-	-	-	-	-
Federal Income Taxes	(702,184)	506,598	(195,586)	(423,771)	312,308	(111,463)

PacifiCorp  
Oregon General Rate Case - December 2025  
2023 Wildfire Mitigation Plan Automatic Adjustment Clause  
Incremental Capital Costs Summary  
Final Approved in ADV 1529

	<b>Cumulative Project In-Service</b>			<b>Accumulated Reserves</b>		
	<u>Distribution</u>	<u>Transmission</u>	<u>Intangibles</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Intangibles</u>
UE-399 Compliance In-Rates	9,651,412	11,287,815	-	(9,134)	(8,107)	-
	<u>Distribution</u>	<u>Transmission</u>	<u>Intangibles</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Intangibles</u>
May-23	11,104,806	3,173,037	3,833,533	(135,205)	(76,328)	(279,780)
Jun-23	11,104,806	3,173,037	3,833,533	(156,224)	(80,886)	(299,444)
Jul-23	11,104,806	3,173,037	3,833,533	(177,243)	(85,444)	(319,109)
Aug-23	11,104,806	3,173,037	3,833,533	(198,262)	(90,002)	(338,773)
Sep-23	11,104,806	3,173,037	3,833,533	(219,282)	(94,559)	(358,438)
Oct-23	11,104,806	3,173,037	3,833,533	(240,301)	(99,117)	(378,102)
<b>2023 WMP AAC Incremental</b>	<b>1,453,393</b>	<b>(8,114,779)</b>	<b>3,833,533</b>	<b>(231,167)</b>	<b>(91,010)</b>	<b>(378,102)</b>

	<b>Depreciation Expense</b>		
	<u>Distribution</u>	<u>Transmission</u>	<u>Intangibles</u>
UE-399 Compliance In-Rates	219,218	194,568	-
Actual Annual Depreciation	252,230	54,694	235,973
<b>2023 WMP AAC Incremental</b>	<b>33,012</b>	<b>(139,874)</b>	<b>235,973</b>

Depreciation Rate

<u>Distribution</u>	<u>Transmission</u>	<u>Intangibles</u>
2.271%	1.724%	6.156%

PacifiCorp  
Oregon General Rate Case - December 2025  
2023 Wildfire Mitigation Plan Automatic Adjustment Clause  
Total In-Service Capital Costs True-Up

<b>Cumulative Project In-Service</b>						
	<u>Distribution</u>	<u>Transmission</u>	<u>Intangibles</u>	<u>Situs</u>	<u>General SO</u>	<u>SG</u>
<b>2023 AAC Currently Approved for Recovery</b>	1,453,393	(8,114,779)	3,833,533	-	-	-
<b>Total Life-time in-service WMP Capital:</b>						
May-23	10,632,306	2,671,547	3,899,761	840,076	4,103,064	539,155
Jun-23	10,632,306	2,671,547	3,899,761	840,076	4,103,064	539,155
Jul-23	10,632,306	2,671,547	3,899,761	840,076	4,103,064	539,155
Aug-23	10,632,306	2,671,547	3,899,761	840,076	4,103,064	539,155
Sep-23	10,632,306	2,671,547	3,899,761	840,076	4,103,064	539,155
Oct-23	10,632,306	2,671,547	3,899,761	840,076	4,103,064	539,155
<b>2025 True-Up, based on 2023 AAC rate in effect</b>	<b>9,178,913</b>	<b>10,786,325</b>	<b>66,227</b>	<b>840,076</b>	<b>4,103,064</b>	<b>539,155</b>

<b>Accumulated Reserves</b>						
	<u>Distribution</u>	<u>Transmission</u>	<u>Intangibles</u>	<u>Situs</u>	<u>General SO</u>	<u>SG</u>
<b>2023 AAC Currently Approved for Recovery</b>	(231,167)	(91,010)	(378,102)	-	-	-
May-23	(188,432)	(87,825)	(941,409)	(71,005)	(54,936)	(22,185)
Jun-23	(208,557)	(91,663)	(961,413)	(72,809)	(74,276)	(23,729)
Jul-23	(228,682)	(95,500)	(981,418)	(74,613)	(93,616)	(25,274)
Aug-23	(248,807)	(99,337)	(1,001,422)	(76,417)	(112,956)	(26,818)
Sep-23	(268,932)	(103,175)	(1,021,426)	(78,221)	(132,297)	(28,362)
Oct-23	(289,057)	(107,012)	(1,041,430)	(80,025)	(151,637)	(29,907)
<b>2025 True-Up, based on 2023 AAC rate in effect</b>	<b>(57,890)</b>	<b>(16,002)</b>	<b>(663,328)</b>	<b>(80,025)</b>	<b>(151,637)</b>	<b>(29,907)</b>
	(289,057)	(107,012)	(1,041,430)	(80,025)	(151,637)	(29,907)

<b>Depreciation Expense</b>						
	<u>Distribution</u>	<u>Transmission</u>	<u>Intangibles</u>	<u>Situs</u>	<u>General SO</u>	<u>SG</u>
<b>2023 AAC Currently Approved for Recovery</b>	33,012	(139,874)	235,973	-	-	-
Actual Annual Depreciation	241,498	46,049	240,050	21,648	232,082	18,534
<b>2025 True-Up, based on 2023 AAC rate in effect</b>	<b>208,486</b>	<b>185,924</b>	<b>4,077</b>	<b>21,648</b>	<b>232,082</b>	<b>18,534</b>

<b>Depreciation Rate</b>						
	<u>Distribution</u>	<u>Transmission</u>	<u>Intangibles</u>	<u>Situs</u>	<u>General SO</u>	<u>SG</u>
	2.271%	1.724%	6.156%	2.577%	5.656%	3.438%

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**2023 Wildfire Mitigation Plan**  
**Operational & Maintenance Expense Summary**  
**Final Approved in ADV 1529**

Program Category	2023 WMP O&M Forecast			Total
	Distribution	Transmission	Software	
Risk Modeling and Drivers	-	-	534,400	534,400
Inspection & Correction	777,000	58,000	-	835,000
Vegetation Management	27,060,003	815,715	-	27,875,717
Grid Hardening	300,000	-	-	300,000
Situational Awareness	440,000	-	1,380,000	1,820,000
System Operations	-	-	-	-
Field Operations & Work Practices	2,541,000	-	-	2,541,000
PSPS Program	2,240,000	-	-	2,240,000
Public Safety Partner Coordination	200,000	-	-	200,000
Wildfire Safety & Preparedness Engagement Strategy	1,000,000	-	-	1,000,000
Industry Collaboration	100,000	-	-	100,000
Plan Monitoring & Implementation	800,000	-	-	800,000
<b>Total 2023 WMP O&amp;M Forecast</b>	<b>35,458,003</b>	<b>873,715</b>	<b>1,914,400</b>	<b>38,246,118</b>

Less 2023 Wildfire O&M in Base Rates per UE-399 Settlement

- \*

**Net 2023 WMP O&M for AAC**

**38,246,118**

\*Full amount of base period O&M for WMP now to be reflected in AAC.

PacifiCorp  
Oregon General Rate Case - December 2025  
2023 Wildfire Mitigation Plan Automatic Adjustment Clause  
2022 Cost Deferral

Final Approved in ADV 1529

	<b>Total Company</b>			<b>Oregon-Allocated</b>						
	<b>Deferral</b>			<b>Beq Balance</b>	<b>Deferral<sup>1</sup></b>			<b>Amortization<sup>3</sup></b>	<b>Interest<sup>2</sup></b>	<b>End Balance</b>
	<b>Distribution</b>	<b>Transmission</b>	<b>Software</b>		<b>Distribution</b>	<b>Transmission</b>	<b>Software</b>			
Jan-22	989,622	7,419	-	-	989,622	1,983	-	-	2,949	994,553
Feb-22	1,115,612	29,020	-	994,553	1,115,612	7,755	-	-	9,256	2,127,176
Mar-22	1,597,843	56,087	-	2,127,176	1,597,843	14,988	-	-	17,448	3,757,455
Apr-22	1,060,907	34,903	968,035	3,757,455	1,060,907	9,327	268,820	-	26,329	5,122,839
May-22	2,398,091	105,753	1,732,458	5,122,839	2,398,091	28,261	481,097	-	39,114	8,069,402
Jun-22	3,216,634	122,647	446,376	8,069,402	3,216,634	32,776	123,957	-	58,024	11,500,794
Jul-22	4,348,663	30,186	491,285	11,500,794	4,348,663	8,067	136,428	-	81,762	16,075,714
Aug-22	3,845,250	102,619	459,172	16,075,714	3,845,250	27,423	127,510	-	107,506	20,183,404
Sep-22	5,706,256	295,064	572,125	20,183,404	5,706,256	78,851	158,877	-	137,717	26,265,104
Oct-22	3,098,356	102,167	446,376	26,265,104	3,098,356	27,303	123,957	-	165,875	29,680,596
Nov-22	1,008,100	56,954	818,566	29,680,596	1,008,100	15,220	227,313	-	180,244	31,111,473
Dec-22	3,459,090	3,565	411,258	31,111,473	3,459,090	953	114,205	-	195,664	34,881,385
Jan-23	-	-	-	34,881,385	-	-	-	-	206,643	35,088,028
Feb-23	-	-	-	35,088,028	-	-	-	-	207,867	35,295,896
Mar-23	-	-	-	35,295,896	-	-	-	-	209,099	35,504,994
Apr-23	-	-	-	35,504,994	-	-	-	-	210,338	35,715,332
May-23	-	-	-	35,715,332	-	-	-	(427,930)	195,207	35,482,609
Jun-23	-	-	-	35,482,609	-	-	-	(1,658,228)	148,144	33,972,525
Jul-23	-	-	-	33,972,525	-	-	-	(1,658,228)	141,688	32,455,986
Aug-23	-	-	-	32,455,986	-	-	-	(1,658,228)	135,205	30,932,963
Sep-23	-	-	-	30,932,963	-	-	-	(1,658,228)	128,694	29,403,430
Oct-23	-	-	-	29,403,430	-	-	-	(1,658,228)	122,155	27,867,357
	<u>31,844,426</u>	<u>946,384</u>	<u>6,345,652</u>		<u>31,844,426</u>	<u>252,906</u>	<u>1,762,164</u>	<u>(8,719,067)</u>	<u>2,726,929</u>	

**1 Allocation Factors (2022)**

2022 Actual SG Factor	26.723%
2022 Actual SO Factor	27.770%

**2 Interest Rate:**

2022 WACC	7.137%
2023 WACC	7.109%
2023 MBTR	5.130%

**3** Estimated based on approved 2022 AAC annual collection of \$19.8 million

Total Costs Deferred Through Dec-22	33,859,496
Total Interest Accrual Through Dec-22	1,021,889
Total Interest Accrual Through Oct-23	1,705,039
(Less) Estimated Amortization Through Oct-23	<u>(8,719,067)</u>
Net 2022 Balance for Recovery at Oct-23	27,867,357

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**2023 Wildfire Mitigation Plan Automatic Adjustment Clause**  
**Revenue Requirement Variables**

**Capital Cost and Structure Ordered from Oregon 2023 General Rate Case**

Reference UE-399, Final Order 22-491

	Capital Structure	Embedded Cost	Weighted Cost	Pre-Tax Bump-up	Pre-Tax Revenue Requirement
Debt	49.99%	4.72%	2.358%		2.358%
Preferred	0.01%	6.75%	0.001%	132.60%	0.001%
Common	50.00%	9.50%	4.750%	132.60%	6.299%
Total	100.00%		7.109%		8.658%

Merged Effective Tax Rate	24.587%
Pre-Tax Bump-up Factor	132.60%

**Franchise Tax and Bad Debt Percentage**

Franchise Tax	2.303%	2.383%
Bad Debt Percentage	0.505%	0.522%
Resource Suppliers Tax	0.125%	0.130%
PUC Fee	0.430%	0.445%

**2020 Protocol Allocation Factors**

Forecasted 2023 SG Factor	26.0018%
Forecasted 2023 SO Factor	27.0866%



Docket No. UE 433  
Exhibit PAC/1711  
Witness: Sherona L. Cheung

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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**Exhibit Accompanying Direct Testimony of Sherona L. Cheung  
Updated COVID-19 Deferred Costs Amortization**

**February 2024**

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**COVID-19 Deferral**  
**Updated Amortization Summary**

	<u><b>Amortization</b></u>
Base Period Amount (below)	-
Pro Forma Amount (below)	5,030,535
Adjustment:	<u><b>5,030,535</b></u>

	<b>Opening Bal.</b>	<b>Accrual<sup>1</sup></b>	<b>Amortization</b>	<b>Interest<sup>2,3</sup></b>	<b>Ending Bal.</b>
2020 March	-	-	-	-	-
April	-	-	-	-	-
May	-	-	-	-	-
June	-	-	-	-	-
July	-	-	-	-	-
August	-	-	-	-	-
September	-	5,982,332	-	4,537	5,986,869
October	5,986,869	-	-	9,080	5,995,949
November	5,995,949	-	-	9,094	6,005,042
December	6,005,042	(3,353,368)	-	6,565	2,658,239
January	2,658,239	-	-	4,032	2,662,271
February	2,662,271	-	-	4,038	2,666,308
March	2,666,308	1,357,694	-	5,073	4,029,076
April	4,029,076	-	-	6,111	4,035,187
May	4,035,187	-	-	6,120	4,041,307
June	4,041,307	5,669,041	-	10,428	9,720,777
July	9,720,777	-	-	14,743	9,735,520
August	9,735,520	-	-	14,766	9,750,286
September	9,750,286	4,123,251	-	17,915	13,891,451
October	13,891,451	-	-	21,069	13,912,520
November	13,912,520	-	-	21,101	13,933,621
December	13,933,621	3,607,863	-	23,869	17,565,352
2022 January	17,565,352	-	-	26,641	17,591,993
February	17,591,993	-	-	26,681	17,618,674
March	17,618,674	1,505,515	-	27,863	19,152,052
April	19,152,052	-	-	29,047	19,181,099
May	19,181,099	-	-	29,091	19,210,191
June	19,210,191	3,508,065	-	31,796	22,750,051
July	22,750,051	-	-	34,504	22,784,555
August	22,784,555	-	-	34,557	22,819,112
September	22,819,112	2,389,678	-	36,421	25,245,211
October	25,245,211	-	-	38,289	25,283,499
November	25,283,499	-	-	38,347	25,321,846
December	25,321,846	303,218	-	38,635	25,663,698
2023 January	25,663,698	-	-	109,712	25,773,411
February	25,773,411	-	-	110,181	25,883,592
March	25,883,592	453,229	-	111,621	26,448,442
April	26,448,442	-	419,211	113,963	26,143,194
May	26,143,194	-	419,211	112,658	25,836,641
June	25,836,641	180,401	419,211	111,733	25,709,563
July	25,709,563	-	419,211	110,804	25,401,157
August	25,401,157	-	419,211	109,486	25,091,431
September	25,091,431	147,520	419,211	108,477	24,928,218
October	24,928,218	-	419,211	107,464	24,616,471
November	24,616,471	-	419,211	106,131	24,303,391
December	24,303,391	-	419,211	104,793	23,988,973
2024 January	23,988,973	-	419,211	103,449	23,673,210
February	23,673,210	-	419,211	102,099	23,356,098
March	23,356,098	-	419,211	100,743	23,037,630

**PacifiCorp**  
**Oregon General Rate Case - December 2023**  
**COVID-19 Deferral**  
**Updated Amortization Summary**

	<u><b>Amortization</b></u>
Base Period Amount (below)	-
Pro Forma Amount (below)	5,030,535
Adjustment:	<u><b>5,030,535</b></u>

	Opening Bal.	Accrual <sup>1</sup>	Amortization	Interest <sup>2,3</sup>	Ending Bal.
April	23,037,630	-	419,211	99,382	22,717,801
May	22,717,801	-	419,211	98,015	22,396,605
June	22,396,605	-	419,211	96,642	22,074,035
July	22,074,035	-	419,211	95,263	21,750,086
August	21,750,086	-	419,211	93,878	21,424,753
September	21,424,753	-	419,211	92,487	21,098,028
October	21,098,028	-	419,211	91,090	20,769,907
November	20,769,907	-	419,211	89,687	20,440,383
December	20,440,383	-	419,211	88,279	20,109,451
2025 January	20,109,451	-	419,211	86,864	19,777,104
February	19,777,104	-	419,211	85,443	19,443,336
March	19,443,336	-	419,211	84,016	19,108,141
April	19,108,141	-	419,211	82,583	18,771,513
May	18,771,513	-	419,211	81,144	18,433,446
June	18,433,446	-	419,211	79,699	18,093,934
July	18,093,934	-	419,211	78,248	17,752,970
August	17,752,970	-	419,211	76,790	17,410,549
September	17,410,549	-	419,211	75,326	17,066,664
October	17,066,664	-	419,211	73,856	16,721,309
November	16,721,309	-	419,211	72,380	16,374,477
December	16,374,477	-	419,211	70,897	16,026,163
2026 January	16,026,163	-	419,211	69,408	15,676,360
February	15,676,360	-	419,211	67,913	15,325,061
March	15,325,061	-	419,211	66,411	14,972,260
April	14,972,260	-	419,211	64,902	14,617,952
May	14,617,952	-	419,211	63,388	14,262,128
June	14,262,128	-	419,211	61,867	13,904,784
July	13,904,784	-	419,211	60,339	13,545,911
August	13,545,911	-	419,211	58,805	13,185,505
September	13,185,505	-	419,211	57,264	12,823,558
October	12,823,558	-	419,211	55,717	12,460,063
November	12,460,063	-	419,211	54,163	12,095,015
December	12,095,015	-	419,211	52,602	11,728,406
2027 January	11,728,406	-	419,211	51,035	11,360,230
February	11,360,230	-	419,211	49,461	10,990,480
March	10,990,480	-	419,211	47,880	10,619,149
April	10,619,149	-	419,211	46,293	10,246,230
May	10,246,230	-	419,211	44,699	9,871,718
June	9,871,718	-	419,211	43,098	9,495,604
July	9,495,604	-	419,211	41,490	9,117,883
August	9,117,883	-	419,211	39,875	8,738,547
September	8,738,547	-	419,211	38,253	8,357,589
October	8,357,589	-	419,211	36,625	7,975,002
November	7,975,002	-	419,211	34,989	7,590,780
December	7,590,780	-	419,211	33,347	7,204,916
2028 January	7,204,916	-	419,211	31,697	6,817,402
February	6,817,402	-	419,211	30,040	6,428,231
March	6,428,231	-	419,211	28,377	6,037,396
April	6,037,396	-	419,211	26,706	5,644,891
May	5,644,891	-	419,211	25,028	5,250,708

**PacifiCorp**  
**Oregon General Rate Case - December 2023**  
**COVID-19 Deferral**  
**Updated Amortization Summary**

	<u><b>Amortization</b></u>
Base Period Amount (below)	-
Pro Forma Amount (below)	5,030,535
Adjustment:	<u><b>5,030,535</b></u>

	<b>Opening Bal.</b>	<b>Accrual<sup>1</sup></b>	<b>Amortization</b>	<b>Interest<sup>2,3</sup></b>	<b>Ending Bal.</b>
June	5,250,708	-	419,211	23,343	4,854,840
July	4,854,840	-	419,211	21,651	4,457,279
August	4,457,279	-	419,211	19,951	4,058,018
September	4,058,018	-	419,211	18,244	3,657,051
October	3,657,051	-	419,211	16,530	3,254,370
November	3,254,370	-	419,211	14,808	2,849,967
December	2,849,967	-	419,211	13,080	2,443,836
2029 January	2,443,836	-	419,211	11,343	2,035,968
February	2,035,968	-	419,211	9,600	1,626,357
March	1,626,357	-	419,211	7,849	1,214,994
April	1,214,994	-	419,211	6,090	801,873
May	801,873	-	419,211	4,324	386,986
June	386,986	-	389,473	2,487	0
			Annual Amort = 5,030,535		
			<b>Total Amort = 31,411,103</b>		

Note:

1. Incremental accrual represents difference in cumulative total deferred costs as reported in RE-185 through September 2023.
2. 2021 and 2022 Interest rate in deferral period is 2022 Modified Blended Treasury Rate.
3. Interest rate starting January 2023 is MBT Rate per UM-1147, published in January 2023.

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**COVID-19 Deferral**  
**Amortization Summary As Approved in UE 399**

	<u><b>Amortization</b></u>
Base Period Amount (below)	-
Pro Forma Amount (below)	5,030,535
Adjustment:	<u><b>5,030,535</b></u>

	<b>Opening Bal.</b>	<b>Accrual<sup>1</sup></b>	<b>Amortization</b>	<b>Interest<sup>2,3</sup></b>	<b>Ending Bal.</b>
2020 March	-	-	-	-	-
April	-	-	-	-	-
May	-	-	-	-	-
June	-	-	-	-	-
July	-	-	-	-	-
August	-	-	-	-	-
September	-	5,982,332	-	4,537	5,986,869
October	5,986,869	-	-	9,080	5,995,949
November	5,995,949	-	-	9,094	6,005,042
December	6,005,042	(3,353,368)	-	6,565	2,658,239
January	2,658,239	-	-	4,032	2,662,271
February	2,662,271	-	-	4,038	2,666,308
March	2,666,308	1,357,694	-	5,073	4,029,076
April	4,029,076	-	-	6,111	4,035,187
May	4,035,187	-	-	6,120	4,041,307
June	4,041,307	5,669,041	-	10,428	9,720,777
July	9,720,777	-	-	14,743	9,735,520
August	9,735,520	-	-	14,766	9,750,286
September	9,750,286	4,123,251	-	17,915	13,891,451
October	13,891,451	-	-	21,069	13,912,520
November	13,912,520	-	-	21,101	13,933,621
December	13,933,621	3,607,863	-	23,869	17,565,352
2022 January	17,565,352	-	-	26,641	17,591,993
February	17,591,993	-	-	26,681	17,618,674
March	17,618,674	-	-	26,722	17,645,396
April	17,645,396	-	-	26,762	17,672,158
May	17,672,158	-	-	26,803	17,698,961
June	17,698,961	-	-	26,843	17,725,804
July	17,725,804	-	-	26,884	17,752,688
August	17,752,688	-	-	26,925	17,779,613
September	17,779,613	-	-	26,966	17,806,579
October	17,806,579	-	-	27,007	17,833,586
November	17,833,586	-	-	27,048	17,860,633
December	17,860,633	-	-	27,089	17,887,722
2023 January	17,887,722	-	-	76,470	17,964,192
February	17,964,192	-	-	76,797	18,040,989
March	18,040,989	-	-	77,125	18,118,114
April	18,118,114	-	419,211	78,351	17,777,254
May	17,777,254	-	419,211	76,894	17,434,936
June	17,434,936	-	419,211	75,430	17,091,156
July	17,091,156	-	419,211	73,961	16,745,905
August	16,745,905	-	419,211	72,485	16,399,179
September	16,399,179	-	419,211	71,003	16,050,970
October	16,050,970	-	419,211	69,514	15,701,273
November	15,701,273	-	419,211	68,019	15,350,081
December	15,350,081	-	419,211	66,518	14,997,387
2024 January	14,997,387	-	419,211	65,010	14,643,186
February	14,643,186	-	419,211	63,496	14,287,470

**PacifiCorp**  
**Oregon General Rate Case - December 2025**  
**COVID-19 Deferral**  
**Amortization Summary As Approved in UE 399**

	<b>Amortization</b>
Base Period Amount (below)	-
Pro Forma Amount (below)	5,030,535
Adjustment:	<u><b>5,030,535</b></u>

	<b>Opening Bal.</b>	<b>Accrual<sup>1</sup></b>	<b>Amortization</b>	<b>Interest<sup>2,3</sup></b>	<b>Ending Bal.</b>
March	14,287,470	-	419,211	61,975	13,930,234
April	13,930,234	-	419,211	60,448	13,571,470
May	13,571,470	-	419,211	58,914	13,211,173
June	13,211,173	-	419,211	57,374	12,849,336
July	12,849,336	-	419,211	55,827	12,485,952
August	12,485,952	-	419,211	54,274	12,121,014
September	12,121,014	-	419,211	52,713	11,754,516
October	11,754,516	-	419,211	51,147	11,386,452
November	11,386,452	-	419,211	49,573	11,016,813
December	11,016,813	-	419,211	47,993	10,645,595
2025 January	10,645,595	-	419,211	46,406	10,272,790
February	10,272,790	-	419,211	44,812	9,898,391
March	9,898,391	-	419,211	43,212	9,522,391
April	9,522,391	-	419,211	41,604	9,144,784
May	9,144,784	-	419,211	39,990	8,765,563
June	8,765,563	-	419,211	38,369	8,384,721
July	8,384,721	-	419,211	36,741	8,002,250
August	8,002,250	-	419,211	35,106	7,618,145
September	7,618,145	-	419,211	33,464	7,232,397
October	7,232,397	-	419,211	31,815	6,845,001
November	6,845,001	-	419,211	30,158	6,455,948
December	6,455,948	-	419,211	28,495	6,065,232
2026 January	6,065,232	-	419,211	26,825	5,672,846
February	5,672,846	-	419,211	25,147	5,278,782
March	5,278,782	-	419,211	23,463	4,883,033
April	4,883,033	-	419,211	21,771	4,485,593
May	4,485,593	-	419,211	20,072	4,086,454
June	4,086,454	-	419,211	18,366	3,685,608
July	3,685,608	-	419,211	16,652	3,283,049
August	3,283,049	-	419,211	14,931	2,878,769
September	2,878,769	-	419,211	13,203	2,472,761
October	2,472,761	-	419,211	11,467	2,065,017
November	2,065,017	-	419,211	9,724	1,655,529
December	1,655,529	-	419,211	7,973	1,244,292
2027 January	1,244,292	-	419,211	6,215	831,296
February	831,296	-	419,211	4,450	416,534
March	416,534	-	419,211	2,677	(0)
			Annual Amort =	5,030,535	
			<b>Total Amort =</b>	<b>20,122,139</b>	

Note:

1. Accrual represents difference in cumulative total deferred costs as reported in each quarterly report filed in RE 185
2. 2021 and 2022 Interest rate in deferral period is 2022 Modified Blended Treasury Rate.
3. Interest rate starting January 2023 is MBT Rate per UM-1147, published in January 2023.

**PacifiCorp**  
**Oregon General Rate Case - December 2021**  
**COVID-19 Deferral**  
**Incremental Deferred Costs - UE 399 vs. UE 433**

Dec 2022 ROO SO 27.770% Dec 2020 ROO SO 28.143%

	Through 9/30/23 - RE 185 Q3 2023			Through 12/31/21 - RE 185 Q4 2021			Change
	Oregon	Total Company	Allocated/Situs	Oregon	Total Company	Allocated/Situs	
Higher bad debt expense due to lower customer collections	5,393,667		5,393,667	1,778,311		1,778,311	3,615,356
Bill payment assistance program	12,944,489		12,944,489	10,819,673		10,819,673	2,124,816
Increased labor and additional facilities to enable social distancing		2,234,464	620,502		2,234,464	628,843	(8,342)
Personal protective equipment, cleaning supplies and contact tracing		2,341,338	650,180		2,182,826	614,311	35,869
Technology costs to allow employees to work from home		503,870	139,923		503,870	141,804	(1,881)
Reduced employee expenses such as travel and training		(14,891,103)	(4,135,200)		(13,282,818)	(3,738,173)	(397,027)
CARES Act savings (interest expense on payroll tax deferrals; qualified improvement property tax savings)		(467,025)	(129,691)		(236,231)	(66,482)	(63,209)
Total net costs	18,338,156	(10,278,456)	15,483,870	12,597,984	(8,597,889)	10,178,287	5,305,583
Waived late fees (lower revenue)	10,390,330		10,390,330	7,208,289		7,208,289	3,182,042
Foregone reconnection fee:	238		238	238		238	-
Grand total			<b>25,874,438</b>			<b>17,386,813</b>	<b>8,487,624</b>
Increase from total approved for amortization in UE 399			<b>8,487,624</b>				



October 30, 2023

***VIA ELECTRONIC FILING***

Public Utility Commission of Oregon  
Attn: Filing Center  
201 High Street SE, Suite 100  
Salem, OR 97301-3398

**Re: RE 185—PacifiCorp’s COVID-19 Costs, Savings, and Benefits Quarterly Report—  
Q3 2023**

In compliance with the Stipulated Agreement on the Effects of the COVID-19 Pandemic on Energy Utility Customers approved by the Public Utility Commission of Oregon (Commission) in Order No. 20-401, PacifiCorp d/b/a Pacific Power (PacifiCorp or Company) submits this quarterly report itemizing the Company’s costs, savings, and benefits resulting from COVID-19. The Company believes it is most meaningful to provide the information for the cumulative period of March 1, 2020 through September 30, 2023, rather than only the quarter ended September 30, 2023.

**Bad Debt Expense**

The Company is specifically tracking bad debt expense (FERC account 904) through December 31, 2022. The Company calculates a provision for estimated bad debt expense on a monthly basis using historical write-offs (net of recoveries) as a percentage of the respective aging bucket. Those percentages are then applied to current aging buckets. The results of this monthly provision exercise, coupled with actual write-offs and recoveries, represents total bad debt expense. The Company estimates that Oregon bad debt expense is \$5,393,667 higher for the period of March 1, 2020 through December 31, 2022, than the amount collected in rates during that same time period due to the impacts of COVID-19. Please refer to Attachment A to this quarterly report for details.

**Waived Late Fees**

The Company estimates it has waived approximately \$10 million of late fees for Oregon customers through September 30, 2022, using the methodology defined in the Stipulated Agreement. The Company resumed collection of late fees on October 1, 2022.

**Waived Reconnection Fees**

For the period of March 13, 2020 through December 31, 2020, the Company has waived \$238 in reconnection fees.

**Bill Payment Assistance Funds**

PacifiCorp’s COVID-19 bill payment assistance program started in the second quarter of 2021. The Company incurred \$12,944,489 in costs for this program through September 30, 2023.



Docket RE 185  
Public Utility Commission of Oregon  
October 30, 2023  
Page 2

**Additional Costs and Savings**

The Company has identified the following additional costs and savings directly related to the Company's actions to ensure safe working conditions for employees (amounts are through September 30, 2023):

	<b>Total Company</b>	<b>Oregon Allocated</b>
Increased labor and facility costs to enable social distancing	\$2,234,464	\$620,502
Increased costs for personal protective equipment, cleaning supplies and contact tracing	\$2,341,338	\$650,180
Increased technology costs to enable employees to work from home	\$503,870	\$139,923
Reduced employee expenses related to travel and training	(\$14,891,103)	(\$4,135,200)
CARES Act savings	(\$467,025)	(\$129,691)

It is respectfully requested that all formal data requests regarding this matter be addressed to:

By email (preferred): [datarequest@pacificorp.com](mailto:datarequest@pacificorp.com)

By regular mail: Data Request Response Center  
PacifiCorp  
825 NE Multnomah Street, Suite 2000  
Portland, OR 97232

Please direct any informal questions about this filing to Cathie Allen, Regulatory Affairs Manager, at (503) 813-5934.

Sincerely,



Matthew McVee  
Vice President, Regulatory Policy and Operations

Enclosure



825 NE Multnomah, Suite 2000  
Portland, Oregon 97232

January 27, 2022

***VIA ELECTRONIC FILING***

Public Utility Commission of Oregon  
Attention: Filing Center  
201 High Street SE, Suite 100  
Salem, OR 97301-3398

**RE: RE 185—PacifiCorp’s COVID-19 Costs, Savings, and Benefits Quarterly Report— Q4 2021**

In compliance with the Stipulated Agreement on the Effects of the COVID-19 Pandemic on Energy Utility Customers approved by the Public Utility Commission of Oregon (Commission) in Order No. 20-401, PacifiCorp d/b/a Pacific Power (PacifiCorp or Company) submits this quarterly report itemizing the Company’s costs, savings, and benefits resulting from COVID-19. The Company believes it is most meaningful to provide the information for the cumulative period of March 1, 2020 through December 31, 2021, rather than only the quarter ended December 31, 2021.

**Bad Debt Expense**

The Company is specifically tracking bad debt expense (FERC account 904). The Company calculates a provision for estimated bad debt expense on a monthly basis using historical write-offs (net of recoveries) as a percentage of the respective aging bucket. Those percentages are then applied to current aging buckets. The results of this monthly provision exercise, coupled with actual write-offs and recoveries, represents total bad debt expense. The Company estimates that Oregon bad debt expense is \$1,778,311 higher for the period of March 1, 2020 through December 31, 2021, than the amount collected in rates during that same time period due to the impacts of COVID-19. Please refer to Attachment A to this quarterly report for details.

**Waived Late Fees**

The Company estimates it has waived approximately \$7 million of late fees for Oregon customers through December 31, 2021 using the methodology defined in the Stipulated Agreement.

**Waived Reconnection Fees**

For the period of March 13, 2020 through December 31, 2020, the Company has waived \$238 in reconnection fees for Oregon Customers.

**Bill Payment Assistance Funds**

PacifiCorp’s COVID-19 bill payment assistance program started in the second quarter of 2021. The Company incurred \$10,819,673 in costs for this program through December 31, 2021.

Public Utility Commission of Oregon

January 27, 2022

Page 2

**Additional Costs and Savings**

The Company has identified the following additional costs and savings directly related to the Company's actions to ensure safe working conditions for employees (amounts are through December 31, 2021):

	<b>Total Company</b>	<b>Oregon Allocated</b>
Increased labor and facility costs to enable social distancing	\$2,234,464	\$628,843
Increased labor and facility costs to enable social distancing	\$2,182,826	\$614,311
Increased technology costs to enable employees to work from home	\$503,870	\$141,804
Reduced employee expenses related to travel and training	(\$13,282,818)	(\$3,738,173)
CARES Act savings	(\$236,231)	(\$66,482)

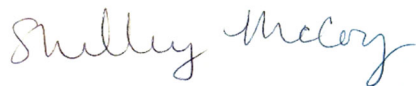
It is respectfully requested that all formal data requests regarding this matter be addressed to:

By email (preferred): [datarequest@pacificorp.com](mailto:datarequest@pacificorp.com)

By regular mail: Data Request Response Center  
PacifiCorp  
825 NE Multnomah Street, Suite 2000  
Portland, OR 97232

Please direct any informal questions about this filing to Cathie Allen, Regulatory Affairs Manager, at (503) 813-5934.

Sincerely,



Shelley McCoy  
Director, Regulation

Enclosure