

Exh. SLC-8T  
Docket UE-230172  
Witness: Sherona L. Cheung

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba  
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172  
*(Consolidated)*

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In the Matter of

ALLIANCE OF WESTERN ENERGY  
CONSUMERS'

Petition for Order Approving Deferral of  
Increased Fly Ash Revenues

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Docket UE-210852  
*(Consolidated)*

**PACIFICORP**

**REBUTTAL TESTIMONY OF SHERONA L. CHEUNG**

**October 2023**

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**ATTACHED EXHIBITS**

- Exhibit No. SLC-9—Summary of Rebuttal Washington Results of Operations for the Rate Year 1
- Exhibit No. SLC-10—Summary of Rebuttal Washington Results of Operations for the Rate Year 2
- Exhibit No. SLC-11—Rebuttal Results of Operations for Rate Year 1
- Exhibit No. SLC-12—Rebuttal Results of Operations for Rate Year 2
- Exhibit No. SLC-13C—Confidential Exhibit Supporting Rebuttal Results of Operations for Rate Year 1 and Rate Year 2
- Exhibit No. SLC-14C—Confidential Details Supporting Legal Adjustment
- Exhibit No. SLC-15—Copies of Data Responses Referenced<sup>1</sup>
- Exhibit No. SLC-16—COVID Deferral Quarterly Report (September 2022)

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<sup>1</sup> For the sake of brevity, attached excel spreadsheets have been omitted from this exhibit.

1 **Q. Are you the same Sherona L. Cheung that previously provided testimony in this**  
2 **case on behalf of Pacific Power & Light Company (Pacific Power or Company),**  
3 **a division of PacifiCorp?**

4 A. Yes.

5 **I. PURPOSE AND SUMMARY OF TESTIMONY**

6 **Q. What is the purpose of your rebuttal testimony?**

7 A. The purpose of my testimony is to quantify and explain the corrections, revisions, and  
8 updates made to the Company's proposed revenue requirement and to respond to  
9 testimony of the Staff of the Washington Utilities and Transportation Commission  
10 (Staff) witnesses Alex M. Tellez, Chris R. McGuire, the Public Counsel Section of  
11 the Washington State Attorney General's Office (Public Counsel) witness Andrea C.  
12 Crane, Robert L. Earle, Alliance of Western Energy Coalition (AWEC) witness  
13 Bradley G. Mullins and Lance D. Kaufman (collectively, the Parties).<sup>2</sup>

14 **Q. Please summarize your testimony.**

15 A. My testimony explains and supports the Company's revised overall revenue  
16 requirement increase of \$18.7 million in Rate Year 1 (RY1) and \$22.0 million in Rate  
17 Year 2 (RY2) for the proposed multi-year rate plan (MYRP). This is a decrease of  
18 approximately \$8.0 million in RY1 and approximately \$6.0 million in RY2 from the  
19 amounts requested in the Company's initial filing. My testimony discusses the  
20 Company's revisions, corrections, and updates to various revenue requirement  
21 components for the modified request. My testimony also addresses revenue

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<sup>2</sup> Unless personal pronouns are specified by a witness in their testimony, in my rebuttal testimony I use "they/them" when using a pronoun to refer to a witness.

1 requirement adjustments proposed by the Parties, including adjustments that the  
2 Company is accepting.

3 As stated in my initial testimony, this rate filing is comprised of restating and  
4 pro forma adjustments, incorporating discrete and identifiable cost increases over the  
5 next two years. The initial filing was prepared with a proposed March 1, 2024  
6 effective date for the RY 1 request and a March 1, 2025 effective date for the RY2  
7 request. Currently, effective date for the RY1 request is expected to be March 19,  
8 2024, and for the RY2 request is March 1, 2025.

9 **II. REVENUE REQUIREMENT**

10 **Q. Please describe the calculation of the revised overall revenue increase.**

11 A. The Company's revised revenue increase of \$18.7 million for RY 1 and \$22.0 million  
12 for RY2 is calculated using the Washington Inter-Jurisdictional Allocation  
13 Methodology (WIJAM). In support of the revised price changes, Exhibit No. SLC-9  
14 presents a summary of the Company's revised Washington revenue requirement for  
15 RY1, while Exhibit No. SLC-10 presents a summary of the revised Washington  
16 revenue requirement for RY2. The organization and content in these exhibits mirror  
17 my direct Exhibit No. SLC-2 and Exhibit No. SLC-3 for RY1 and RY2 respectively.

18 Further in support of the revised calculations in rebuttal, Exhibit No. SLC-11  
19 provides revenue requirement summaries, along with modified adjustment pages, in  
20 support of the Company's revised calculation of Washington revenue requirement in  
21 RY1. This exhibit incorporates revisions to adjustments included in the Company's  
22 initial filing and provides updated pages, updated revenue requirement summaries  
23 and account detail portions (tabs 1 and 2) of my original Exhibit No. SLC-4. Exhibit

1 No. SLC-12 is provided in support of the corresponding revised pages and updated  
 2 summaries supporting revisions to Washington revenue requirement calculations for  
 3 RY2 in rebuttal, which were based on original pages presented in Exhibit No. SLC-5  
 4 in my direct testimony.

5 **Q. Is the Company incorporating any of the updates, corrections, or adjustments**  
 6 **proposed by the Parties in its rebuttal revenue requirement calculation?**

7 A. Yes, the Company has incorporated the following revisions to revenue requirement  
 8 adjustments proposed in its initial filing, including several adjustments proposed by  
 9 the Parties. Each revision is described in more detail later in this testimony.

Table 1 – RY1 Revenue Requirement Changes (\$million)

<b>Filed Revenue Requirement for Year 1</b>		<b>\$26.8</b>
	Cost of Debt & ROE Update	(0.3)
Adjustments Accepted or Partially Accepted by Company in Rebuttal		Revenue Requirement Impact
	Labor Union Wages Updates & Corrections	(0.3)
	Update to Latest Actuarial Report	(1.1)
	Jim Bridger Units 1 & 2 – Post Gas-Conversion O&M	(3.3)
<b>Total Impact of Adjustments Accepted</b>		<b>\$(4.7)</b>
<b>Revised Revenue Requirement</b>		<b>\$21.7</b>
Adjustments Revised by the Company in Rebuttal		Revenue Requirement Impact
	Net Power Costs, Production Tax Credits & Wyoming Wind Tax Update	(9.9)
	Insurance Liability Premiums Update	6.9
	Capital Project Updates & Removals (excl. Jim Bridger & Colstrip)	(1.2)
	Labor Day Restoration Costs Removal Correction	0.7
	Jim Bridger Gas Conversion Capital Costs Update	0.5
	Regulatory Asset and Liabilities Amortization Update <sup>3</sup>	0.4
	Bridger Mine Reclamation and Unrecovered Investment Costs Update	(0.2)
	Production Factor and State Deferred Tax Synchronization	(0.1)
	Jim Bridger Units 3 & 4, Colstrip Unit 4 Capital Costs Update	(0.0)
<b>Total Impact of Adjustments Updated</b>		<b>\$(3.0)</b>
<b>Rebuttal Revenue Requirement – Year 1</b>		<b>\$18.7</b>

<sup>3</sup> Inclusive of Pryor Mountain Renewable Energy Credit (REC) Revenues amortization corrections.

Table 2 – RY2 Revenue Requirement Changes (\$million)

<b>Filed Revenue Requirement for Year 2</b>		<b>\$27.9</b>
	Change from Year 1 Revenue Requirement Updates	(0.1)
Adjustments Revised by the Company in Rebuttal		Revenue Requirement Impact
	Capital Project Updates & Removals (excl. Jim Bridger & Colstrip)	(6.8)
	Jim Bridger Units 1 & 2 – Post Gas-Conversion O&M	0.8
	Regulatory Asset and Liabilities Amortization Update <sup>4</sup>	(0.4)
	Tax Synchronizations	0.3
	Jim Bridger Gas Conversion Capital Costs Update	0.2
	Jim Bridger Units 3 & 4, Colstrip Unit 4 Capital Costs Update	(0.0)
	Labor Union Wages Updates & Corrections	0.1
	Update to Latest Actuarial Report	(0.1)
	Bridger Mine Reclamation and Unrecovered Investment Costs Update	0.0
<b>Total Impact of Revisions</b>		<b>\$(6.0)</b>
<b>Rebuttal Revenue Requirement – Year 2</b>		<b>\$22.0</b>

1 **Q. Please describe Exhibit No. SLC-11.**

2 A. Exhibit No. SLC-11 is the Company’s Rebuttal Washington Results of Operations  
3 Report for RY1 (RY1 Report), revised to incorporate changes and updates outlined in  
4 Table 1 above. The RY1 Report is organized in a manner similar to Exhibit No.  
5 SLC-4:

- 6 • Tab 1 (Summary) reflects the Washington-allocated results based on the WIJAM.
- 7 • Tab 2 (Results of Operations) details the Company’s overall rebuttal revenue  
8 requirement by Federal Energy Regulatory Commission (FERC) account and  
9 WIJAM allocation factor.
- 10 • Tabs 3 through 10 provide supporting documentation for restating and pro forma  
11 adjustments that have been revised or updated in the calculation of the Company’s  
12 rebuttal revenue requirement for RY1.<sup>5</sup>

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<sup>4</sup> As above.

1            Only pages originally presented in Exhibit No. SLC-4 that have been revised  
2            in rebuttal is included in Exhibit No. SLC-11.

3            **Q.    Please describe Exhibit No. SLC-12.**

4            A.    Exhibit No. SLC-12 is the Company's Rebuttal Washington Results of Operations  
5            Report for RY2 (RY2 Report), revised to incorporate changes and updates to RY2  
6            revenue requirement outlined in Table 2 above. The RY 2 Report presents updated  
7            adjustment and support pages from my original Exhibit No. SLC-5 for:

- 8            •    Tab 13—Revenue & Expenses Adjustments (Year 2)
- 9            •    Tab 14—Capital Additions & Depreciation Adjustments (Year 2)
- 10            •    Tab 15—Interest & Taxes Adjustments (Year 2)
- 11            •    Tab 16—Other Adjustments (Year 2)

12            Only pages originally presented in Exhibit No. SLC-5 that have been revised in  
13            rebuttal is included in Exhibit No. SLC-12.

14            **III.    ADJUSTMENTS ACCEPTED OR PARTIALLY ACCEPTED BY THE**  
15            **COMPANY**

16            **A. Labor and Benefits**

17            **Q.    Please summarize Staff's position regarding the Company's proposed labor and**  
18            **benefit adjustments.**

19            A.    With respect to the general wage escalation calculations in this case, Staff witness  
20            Tellez points out several corrections to be made in the Company's wage escalation  
21            adjustments, as identified in the response to WUTC Data Request 68.<sup>6</sup> Specifically,  
22            annual wage escalation effective dates for several International Brotherhood of

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<sup>5</sup> There were no rebuttal changes to Tab 3 of Exhibit No. SLC-4. Accordingly, there are not revised pages to provide under Tab 3.

<sup>6</sup> Tellez, Exh. AMT-7.



1 Electrical Workers (IBEW) 57 labor agreements were mis-entered in the Company's  
2 direct filing as becoming effective a month earlier than as stipulated in contract.  
3 Additionally, Staff witness Tellez disagrees with the Company's non-union wages  
4 escalation percentage of 3.5 percent.<sup>7</sup>

5 Regarding pension and post-retirement related service and non-service expenses,  
6 Staff witness McGuire states that "the Company used outdated actuarial reports..."<sup>8</sup>  
7 and supports Staff witness Tellez's recommendation to update pension and post-  
8 retirement related expense inputs in this case to reflect those from the most current  
9 actuarial projections. Of note, Public Counsel witness Crane also makes the same  
10 recommendation to reflect updated actuarial figures in the Company's revenue  
11 requirement calculations.<sup>9</sup>

12 **Q. What is the Company's position on Staff's recommendation regarding general**  
13 **wage escalation?**

14 A. The Company agrees with Staff witness Tellez's recommendation to correct the  
15 effective dates of the specific labor groups that were found to be mis-entered. The  
16 Company is also supportive of updating pension and post-retirement related expenses  
17 to reflect reported figures from the most recently published actuarial reports. Though  
18 to clarify, the Company did not intentionally use outdated actuarial reports as the  
19 basis to calculate pension and post-retirement related expenses in its direct filing, as  
20 characterized by Staff witness McGuire. At the time revenue requirement calculations  
21 were made for direct filing, the reports on which the Company based its calculations  
22 of pension and post-retirement expense were the most recently available. The updated

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<sup>7</sup> Tellez, Exh. AMT-1CT at 6:15-16.

<sup>8</sup> McGuire, Exh. CRM-1T at 10:3-5.

<sup>9</sup> Crane, Exh. ACC-1T at 19:2-10.

1 actuarial report referred to by Staff and Public Counsel was published after the  
2 Company made its initial filing in March 2023.

3 Additionally, Staff's proposed reduction to non-union wage escalation is not  
4 appropriate, and I will address this issue later in my testimony.

5 **Q. Did parties quantify the impact of the proposed revisions correctly?**

6 A. Both Staff and Public Counsel witnesses provided an estimated adjustment impact  
7 associated with the revisions they proposed; however both have minor calculation  
8 errors or omissions.

9 In Staff witness Tellez's proposed adjustment to correct the labor group  
10 escalation misstatements, Tellez identified IBEW 57 Power Deliver (PD), and Power  
11 Supply (PS) as labor groups where the effective date for wage change was  
12 misstated.<sup>10</sup> However, there is a third IBEW 57 labor group that also has the same  
13 issue; it is the Combustion Turbine (CT) group that should also have the listed  
14 effective date revised.

15 Public Counsel witness Crane relied on the Company's estimate of revenue  
16 requirement impacts for the pension expense update to reflect the latest actuarial  
17 report figures as provided in the Company's response to WUTC Data Request 71.<sup>11</sup>  
18 These revenue requirement impacts are only high-level estimates. Additionally, in  
19 calculating the estimated impact for RY2, Public Counsel added together the  
20 Company's estimate of revenue requirement impacts for RY1 and RY2. This  
21 aggregation duplicates the RY1 impacts and overstates the price change impact on  
22 RY2.

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<sup>10</sup> Tellez, Exh. AMT-1CT at 6:16-18.

<sup>11</sup> Crane, Exh. ACC-1T at 19:2-10; Crane, Exh. ACC-5C.

1 **Q. Have you prepared an example to illustrate the impact of Public Counsel’s**  
2 **duplication of RY 1 impacts?**

3 A. Yes. In a hypothetical example,<sup>12</sup> we will assume a utility is currently approved to  
4 collect \$500 thousand in rates. For RY1, the expected total revenue requirement is \$1  
5 million; therefore, the RY1 price change request, is \$500 thousand (difference  
6 between \$1 million total RY1 revenue requirement, and approved collection of \$500  
7 thousand). For RY2, the projected total revenue requirement is \$1.75 million, and so  
8 using the same methodology, RY2 requested price change is \$750 thousand.

	<u>Total Rev. Req.</u>	<u>Price Change</u>	<u>Calculation</u>
Approved Rev Req	\$500,000		
RY1 Rev Req	\$1,000,000	\$500,000	(\$1,000,000-\$500,000)
RY2 Rev Req	\$1,750,000	\$750,000	(\$1,750,000-\$1,000,000)

9 Now assume, an intervening party proposes a change in the proceeding that  
10 reduces RY1 revenue requirement by \$100 thousand, and RY2 revenue requirement  
11 by \$50 thousand. Based on this proposal, the revised revenue requirement for each  
12 rate year is \$900 thousand for RY1 (\$1,000,000 initial request less \$100 thousand  
13 proposed adjustment); and \$1.7 million in RY2 (\$1,750,000 initial request less \$50  
14 thousand proposed adjustment). The tabular representation of the hypothetical case  
15 request, inclusive of the proposed change, becomes as follows:

	<u>Total Rev. Req.</u>	<u>Price Change</u>	<u>Calculation</u>
Approved Rev Req	\$500,000		
RY1 Rev Req	\$900,000	\$400,000	(\$900,000-\$500,000)
RY2 Rev Req	\$1,700,000	\$800,000	(\$1,700,000-\$900,000)

16 Comparing the revised RY1 price change to the initial requested RY1 price  
17 change, the difference is \$100 thousand, which is equivalent to the adjustment

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<sup>12</sup> Simplified for demonstrative purposes to not include consideration of tax and other gross-up components necessary in real-world revenue requirement calculations.

1 proposed by the intervenor. In RY2, the difference between the revised price change,  
2 and the initial requested price change is only \$50 thousand, which again, is exactly  
3 the amount of reduction in total revenue requirement as proposed by the intervenor.<sup>13</sup>  
4 Because the Company's calculation of RY2 price change uses RY1's price change as  
5 a starting point, RY1 modifications naturally flows through RY2 results, and does not  
6 need to be duplicated when the impact of the adjustment is made to RY2 results.  
7 Witness Crane therefore overestimates the impact of several RY2 adjustments  
8 proposed in Public Counsel's revenue requirement calculations, and the pension  
9 expense impact imputation is one place where this overestimation exists.

10 **Q. Correcting for the issues identified above, what is the impact of the accepted**  
11 **adjustments?**

12 A. Correcting for the errors and omissions described above, the impact to rate year  
13 expenses of the accepted or partially accepted updates to labor and benefit expenses  
14 are as follows:

- 15 • Correction of effective dates for IBEW 57 PD, PS and CT labor groups reduces  
16 the general wage increase (GWI) adjustment<sup>14</sup> in RY1 by approximately \$60  
17 thousand, and approximately \$19 thousand in RY2.
- 18 • Updating to reflect inputs from the latest available version of the actuarial report  
19 results in the RY1 GWI adjustment to increase by approximately \$81 thousand,  
20 and decrease by approximately \$72 thousand in RY2 for pension/post-retirement  
21 service expenses. This update also results in a decrease in the pension related non-

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<sup>13</sup> Because this simplified example does not consider tax and gross-up calculations necessary as part of real-world revenue requirement calculations, the RY2 impact is exactly as proposed. In reality, because of tax and gross-up calculations, RY2 price change would see a small impact due to these gross-up elements from an overall RY1 total revenue requirement that is different than initially proposed. However, the fact remains that the RY1 price change impact itself does not need to be duplicated in RY2.

<sup>14</sup> Adjustment 4.3 in RY1, and adjustment 13.2 in RY2.

1 service expense adjustment<sup>15</sup> of approximately \$1.2 million for changes to  
2 pension/post-retirement related non-service expense.

3 **Q. Were any other updates or corrections made to labor and benefit expenses?**

4 A. Yes, in addition to the IBEW 57 effective date mis-entries, the Company had also  
5 identified in its response to Public Counsel Data Request 176 that the escalation  
6 percentage for 2022 for UMWA 197 was incorrect and had not reflected a 1 percent  
7 inflationary increase in addition to the contracted increase of 2.5 percent.<sup>16</sup> The  
8 impact of this correction results in an approximate increase to the GWI adjustment of  
9 \$1.1 thousand in RY1 and an immaterial increase of approximately \$16 in RY2.

10 Furthermore, in my direct Exhibit No. SLC-4, Adjustment 4.3, which is  
11 intended to reflect pro forma changes to wages and pension and post-retirement  
12 related service expenses included \$4.8 million (total-Company) of expenses on Page  
13 4.3.6 in the gross 2024 gross pension expense projection figure, derived from the 10-  
14 year projection actuarial report. The same expense was also included in Adjustment  
15 4.4, which is designed to reflect pro forma changes to pension and post-retirement  
16 related non-service expenses. This \$4.8 million of pension expense is confirmed to be  
17 exclusively non-service expense, and so accordingly should only be reflected within  
18 Adjustment 4.4. In rebuttal, the Company removed the \$4.8 million of projected  
19 pension expenses from Adjustment 4.3, and verified that the amount is only included  
20 once, under Adjustment 4.4. This correction reduces Washington's pension and post-  
21 retirement expense in RY1 by approximately \$204 thousand, and increases the RY2  
22 GWI adjustment by approximately \$106 thousand.

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<sup>15</sup> Adjustment 4.4.

<sup>16</sup> Cheung, Exh. SLC-15.

1           Next, the Company's direct filing did not correctly parse out the service  
2           component of post-retirement costs in Adjustment 4.3. The adjustment, as filed,  
3           incorrectly picked up the non-service components of post-retirement expenses. These  
4           non-service post-retirement expenses are already reflected in Adjustment 4.4, which  
5           as described above, is the appropriate adjustment in which to capture pension and  
6           post-retirement related non-service expenses. Accordingly, in rebuttal, post-  
7           retirement expenses reflected in Adjustment 4.3 have been revised to only reflect  
8           service cost components (*i.e.*, non-service components are removed). The correction  
9           reduces the RY1 GWI adjustment by approximately \$34 thousand, and increases the  
10          RY2 GWI adjustment by approximately \$37 thousand.

11           Finally, the Western Coal Carriers (WCC) post-retirement amounts were  
12          pulled into Adjustment 4.3, but the Company had neglected to convert the amount  
13          into dollars when using that amount in its adjustment. Accordingly, only \$385 was  
14          included in the rate year post-retirement expenses, when the amount should be \$385  
15          thousand. This correction increases RY1's GWI adjustment by approximately \$16  
16          thousand, and decreases RY2's GWI adjustment by approximately \$371.

17   **Q.    What is the aggregate impact of the described corrections and updates to labor**  
18   **and benefits expenses?**

19   A.    Please refer to Table 3 for the revenue requirement impact of each correction or  
20   update to labor and benefits expenses as described above:

Table 3 – Revenue Requirement Impact of GWI Updates

<b>Update/Correction</b>	<b>Rate Year 1 Impact (\$000)</b>	<b>Rate Year 2 Impact (\$000)</b>
UMWA 197 Escalation %	\$1.2	\$0.0
IBEW 57 Effective Date	\$(62.6)	\$(20.0)
Pension Service Expense Correction	\$(214.6)	\$111.2
Post-retirement Service Expense Correction	\$(35.8)	\$38.8
WCC Correction	\$16.7	\$0.4
Updated Actuarial	\$85.5	\$(75.3)
<b>Net Impact to Adj. 4.3 (\$000)</b>	<b>(\$209.6)</b>	<b>\$54.4</b>

**B. Jim Bridger Units 1 & 2 Operations and Maintenance Expense**

**Q. Please describe the adjustment proposed by Public Counsel regarding the Operations and Maintenance (O&M) expense associated with units 1 and 2 of the Jim Bridger generating plant (Jim Bridger).**

A. Public Counsel witness Earle recommends a disallowance of \$2.5 million of Jim Bridger O&M expense in RY1, and a further reduction of O&M expenses of \$735 thousand in RY2 to reflect O&M changes at Jim Bridger after the conversion of units 1 and 2 to gas-fired facilities.<sup>17</sup> This adjustment is intended to remove the entirety of projected Jim Bridger Units 1 and 2 O&M expenses from Washington rates. Witness Earle claims that the Company has not provided adequate documentation in support of the O&M expenses for the Jim Bridger generating plant after its conversion to gas-fired facilities. Based on this, witness Earle is recommending a disallowance of the entirety of Washington’s allocated share of Jim Bridger Units 1 and 2 O&M expense for each of the rate years.

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<sup>17</sup> Earle, Exh. RLE-1CT at 12:7-8.

1 **Q. How did the Company estimate Jim Bridger O&M costs in the Company’s**  
2 **initial filing, and do you have an update?**

3 A. The Company prepared this MYRP based on a historical test period of 12 months  
4 ended June 2022, and then made restating and pro forma adjustments for known-and-  
5 measurable changes based on substantial evidence that supports any increases or  
6 decreases in revenue requirement components expected to occur during the pendency  
7 of the GRC, or are expected with a reasonable degree of certainty to occur in the rate  
8 year. While O&M budgets with projections exist for Jim Bridger Units 1 & 2  
9 operating as gas-fired units, the Company does not have actual spend or historical  
10 data to indicate how these units will run post conversion.

11 Also, it is my understanding that the budget process for Jim Bridger O&M is  
12 not an open-ended process. A financial snapshot is taken at a point-in-time and that  
13 information is used by Jim Bridger plant administration to build a budget for the  
14 following ten-year cycle. The budget is not usually continuously updated and  
15 modified once it has been approved, unless directed by the Company. While approved  
16 budgets remain static, forecasts will be updated on an ongoing basis to reflect actuals  
17 as they become known, and include a projection for the balance of the budget cycle  
18 remaining. Forecasts change monthly based on known variables, cash-flow,  
19 generation levels, any special projects, or even unbudgeted events. Ultimately, while  
20 these O&M cost changes *may be* likely (*i.e.*, “known”), the magnitude of change to be  
21 expected from status quo was not readily quantifiable to be considered “measurable.”

22 **Q. Are there any mathematical issues with witness Earle’s calculated adjustments?**

23 A. Yes, in part. Witness Earle’s proposed adjustment is quantified based on the variable



1 O&M (VOM) and fixed O&M (FOM) as provided in the Company's response to  
2 Public Counsel Data Request 84.<sup>18</sup> Witness Earle used the data provided for 2024,  
3 2025, and 2026 to calculate the Washington share of O&M expense that should be  
4 removed from the case. Witness Earle appropriately only takes PacifiCorp's 2/3 share  
5 of the projected expenses, allocating those to Washington using a Control-Area  
6 Energy West (CAEW) allocation factor to arrive at the Washington-allocated  
7 projected expenses. However, in a last step of the calculation, it appears witness Earle  
8 attempted to isolate expenses for 12 months beginning March 2024, and 12 months  
9 beginning March 2025 to arrive at the \$2.5 million reduction for RY1, and \$735  
10 thousand reduction for RY2. The method by which witness Earle achieves this is to  
11 apply a monthly pro-ration to annual amounts to get the specific dollar for the 12  
12 months beginning March period expense. In other words, the 12 months beginning  
13 March 2024 expense, should reflect 10/12 of the 2024 Washington-allocated O&M  
14 expense plus 2/12 of the 2025 Washington-allocated O&M expense. However, in the  
15 calculation of the RY1 disallowance, witness Earle neglected to apply a 10/12 pro-  
16 ration factor to the 2024 expenses and instead, used the full annual 2024 expense,  
17 plus 2/12 of the 2025 expenses. Supplementing the pro-ration factor to Earle's  
18 calculations, Public Counsel's proposed reduction to O&M expense in RY1 for Jim  
19 Bridger Units 1 and 2 should only be \$2.1 million. The proposed adjustment for RY2  
20 appears to properly reflect the pro-ration of 2025 and 2026 O&M amounts.

21 **Q. Are there methodological issues with Witness Earle's calculated adjustments?**

22 A. Yes. Witness Earle has imputed a RY1 reduction to expenses in this case based on  
23 projected O&M expenses. The Company developed this case using a historical test

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<sup>18</sup> Earle, Exh. RLE-5C.

1 period of 12 months ended June 2022, with no incremental adjustment made to Jim  
2 Bridger O&M expense levels. To correctly eliminate Jim Bridger Units 1 and 2  
3 expenses from the Company's proposed case, it would be more appropriate to  
4 determine the Jim Bridger Units 1 & 2 O&M expense embedded in historical test  
5 period data, and subtract that amount out as a reduction to O&M expense  
6 accordingly. Overlaying witness Earle's imputed adjustment based on projections  
7 over the historical test period expenses reflected in the Company's revenue  
8 requirement calculations result in a mismatch, and the amount being removed would  
9 not result in zero Jim Bridger Units 1 and 2 O&M expenses in the case, as is the  
10 intention of witness Earle's proposed adjustment.

11 **Q. Does the Company agree that an adjustment to Jim Bridger O&M expense in**  
12 **the case is warranted?**

13 A. Yes. Upon review, the Company has determined that O&M expense levels at Jim  
14 Bridger are likely to be lower in a post-conversion scenario, relative to status quo.  
15 Accordingly, the Company has incorporated an adjustment to reduce O&M expenses  
16 by \$3.1 million on a Washington-allocated basis in RY1 based on consideration of the  
17 post-conversion avoided costs as discussed in the rebuttal testimony of Company  
18 witness Brad D. Richards.<sup>19</sup> This adjustment was calculated by comparing the  
19 forecasted Jim Bridger O&M expense, considering avoided costs, against the actual  
20 Jim Bridger O&M expense from the historical test period of 12 months ended June  
21 2022. The difference is the resulting adjustment.

22 Based on similar post-conversion avoided costs for 2025, the Company has  
23 included an increase to O&M expenses of \$0.8 million on a Washington-allocated

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<sup>19</sup> Richards, Exh. BDR-2T at 3:5-7.

1 basis in RY2 to reflect a relative increase in O&M levels when compared to RY1.

2 The net result is an overall reduction to Jim Bridger O&M expense on a Washington-  
3 allocated basis of approximately \$2.5 million across the two rate years in this MYRP.

4 **C. Removal of Cancelled Colstrip Capital Projects**

5 **Q. What was Staff's proposal with regards to pro forma capital additions at**  
6 **Colstrip generating plant?**

7 A. Staff witness McGuire recommends exclusion from rates the costs for capital projects  
8 included in the Company's direct filing through Adjustment 10.6 – Pro Forma Jim  
9 Bridger Units 3, 4 and Colstrip 4 Additions – Year 1 and Adjustment 14.7 – Pro  
10 Forma Jim Bridger Units 3, 4, and Colstrip 4 Additions – Year 2.<sup>20</sup> Within this list of  
11 projects to be excluded are several projects that the Company had identified through  
12 various discovery responses as projects that were either cancelled or no longer  
13 pursued.

14 **Q. Does the Company agree with Staff's recommendation?**

15 A. Specifically with regard to Staff's recommendation on Colstrip pro forma additions,  
16 the Company only agrees with the removal of projects that have been identified as  
17 cancelled, reduced in scope, changed in timing, or no longer pursued. The Company  
18 does not agree with the proposed exclusion from rates for other costs associated with  
19 the projects included in Adjustment 10.6 and Adjustment 14.7 otherwise. I will  
20 discuss the Company's position on the portion of the exclusion the Company does not  
21 agree with later in my testimony.

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<sup>20</sup> McGuire, Exh. CRM-1T at 13:5-7.

1 **Q. Which projects does Staff witness McGuire propose to remove to which the**  
2 **Company agrees?**

3 A. A handful of Colstrip projects were previously identified in the Company's responses  
4 to WUTC Data Request 36, WUTC Data Request 37, and WUTC Data Request 85  
5 respectively as cancelled or otherwise not pursued.<sup>21</sup> These include the Colstrip Unit  
6 4 Final Superheat Section Replacement CY24, and Colstrip Condenser Tube  
7 Replacement CY24. Both are projects greater than \$1 million and are addressed in the  
8 testimony of Company witness Richards. Additionally, a series of projects less than  
9 \$1 million were also either partially or entirely cancelled, including:

- 10 • COLU4 IP Turbine Overhaul CY24
- 11 • COLU4 Balance of Plant Capital CY24 - Spare Exciters
- 12 • COLU4 Overhaul Capital CY24 - U4 Stack Silencer Replacement
- 13 • COLU4 Overhaul Capital CY24 - Capital Project Support
- 14 • Design/Construct Cap Treatment Sys Solids Disposal Area

15 The total Washington-allocated cost for Colstrip Unit 4 removed from  
16 provisional capital projects (i.e. expected in-service 2023 through 2025) in this filing  
17 is approximately \$1.2 million, before pro-ration. The estimated revenue requirement  
18 impact<sup>22</sup> of this change is a reduction of approximately \$26 thousand in RY1, and a  
19 reduction of \$35 thousand in RY2.

20 **Q. Does any other party support the removal of cancelled Colstrip projects?**

21 A. Yes, Public Counsel witness Crane is also recommending removal of Colstrip capital  
22 projects that have been cancelled by owners and removed from Colstrip's 2024-2025

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<sup>21</sup> Cheung, Exh. SLC-15.

<sup>22</sup> Before deferred tax impacts, interest calculation, and production factor synchronization.

1 maintenance plan.<sup>23</sup> In quantifying the impact of the proposed removal, witness Crane  
2 relied on the estimated revenue requirement impact the Company provided in  
3 response to WUTC Data Request 86.<sup>24</sup> However, like witness Crane's incorporation  
4 of the impact for the pension expense update, the impact of the RY1 adjustment  
5 associated with Colstrip cancelled project is also erroneously duplicated in witness  
6 Crane's calculation of RY2 changes, which then results in a similar overstatement as  
7 was the case with the pension expense update described in previous sections of my  
8 testimony.

9 **D. Other Adjustments**

10 **Q. Were there any other recommendations by Parties that the Company agrees**  
11 **with?**

12 **A.** Yes. Staff witness Huang sponsored testimony supporting Staff's proposed Interest  
13 True-Up adjustments and the Production Factor adjustment. As witness Huang  
14 explained, the difference between the Company's adjustment and Staff's adjustment  
15 results from differences in weighted average cost of debt and the level of rate base  
16 used in the calculation.<sup>25</sup>

17 Similarly, Staff is proposing an update to the Production Factor adjustment in  
18 this case due to numerous generation-related components that were modified by Staff  
19 through all witnesses' testimony, and so correspondingly, the Production Factor  
20 adjustment needs to be synchronized with the revised generation-related  
21 adjustments.<sup>26</sup> Witness Huang notes however, that Staff agrees with the Company's

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<sup>23</sup> Crane, Exh. ACC-1T at 30:8-10.

<sup>24</sup> Crane, Exh. ACC-6C.

<sup>25</sup> Huang, Exh. JH-1T at 11:3-5.

<sup>26</sup> *Id.*, at 12:1-9.

1 methodology for calculating the production factor as it is consistent with prior  
2 Commission treatment.<sup>27</sup>

3 The Company agrees with witness Huang that the interest true-up and  
4 production factor adjustments both need to be modified as underlying changes to the  
5 inputs going into these adjustments are updated. Accordingly, the Company's rebuttal  
6 revenue requirement will reflect updated interest true-up and production factor  
7 adjustments that will be synchronized to the revised adjustments reflected in its  
8 rebuttal filing.

#### 9 IV. OTHER ADJUSTMENTS UPDATED BY THE COMPANY

##### 10 A. Rate of Return

11 **Q. Did the Company make any revisions to the requested rate of return in this  
12 MRYP?**

13 A. Yes. In rebuttal, the Company is updating its cost of debt from 4.77 percent to 5.09  
14 percent, and reducing its requested return-on-equity (ROE) from 10.3 percent to 10.0  
15 percent. The overall effect of these changes is effectively no change to the overall rate  
16 of return in this case. For further discussion on the update to cost of debt and ROE in  
17 the Company's rebuttal filing, please refer to the rebuttal testimony of Company  
18 witness Nikki L. Koblaha and Company witness Ann E. Bulkley.<sup>28</sup> The revenue  
19 requirement impact of updating the rate of return on this MYRP is a decrease of  
20 approximately \$333 thousand in RY1. While the Company has not proposed an  
21 update to RY2, there is a flowthrough impact from RY1 revenue requirement changes

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<sup>27</sup> *Id.*, at 13:17-19.

<sup>28</sup> Koblaha, Exh. NLK-7T at 2:5-3:12; Bulkley, Exh. AEB-15T at 22:1-24:7.

1 made in rebuttal in conjunction with the change in ROR that results in a decrease in  
2 RY2 price change request by approximately \$78 thousand.

3 **B. Pro Forma Capital Projects**

4 **1. True-Up of 2022 Capital Placed In Service**

5 **Q. Please summarize Staff witness McGuire’s position with regard to provisional  
6 plant that should be subject to review in this case.**

7 A. Among several recommendations around the provisional capital review process  
8 proposed, witness McGuire states that the Commission should treat all post-test year  
9 plant additions PacifiCorp included in its case (with exception of specific capital  
10 additions for Colstrip and Jim Bridger otherwise contested by Staff) as provisional.  
11 This includes post-test year plant additions in 2022, 2023, 2024, and 2025. Witness  
12 McGuire claims that the Company was unclear on what it is proposing with respect to  
13 post-test year plant additions, particularly those that would be placed in service in  
14 2022.<sup>29</sup> McGuire then suggests that the Company’s direct testimony was inconsistent  
15 and contradictory as far as what capital projects would be subject to review. Witness  
16 McGuire further notes that PacifiCorp did not provide separate provisional versus  
17 traditional pro forma adjustments, as is required in the Commission’s Used and  
18 Useful Policy Statement (Policy Statement).<sup>30</sup>

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<sup>29</sup> McGuire, Exh. CRM-1T at 45:1-5.

<sup>30</sup> See *In the Matter of Commission Inquiry into the Valuation of Public Service Company Property that Becomes Used and Useful after Rate Effective Date*, Docket No. U-190531, Policy Statement on Property that becomes Used and Useful after Rate Effective Date (January 31, 2020).

1 **Q. Did the Company’s direct testimony offer a detailed, specific description of what**  
2 **projects it views as subject to review in the Company’s proposed capital review**  
3 **process?**

4 A. Yes, my direct testimony provided this description:

5 **Q. Will all pro forma capital additions included in this filing be**  
6 **subject to review and true-up in the Company’s proposed**  
7 **provisional capital review process?**

8 A. In its direct filing, the Company has included pro forma capital  
9 investments beyond the Test Period ended June 30, 2022. This means  
10 pro forma capital projects included in this case spans from July 1,  
11 2022, through December 31, 2025. The Company proposes to update  
12 all forecasted pro forma capital projects from July 1, 2022, through  
13 December 31, 2022, with actual in-service amounts in its rebuttal  
14 testimony in this case. This update will ensure that 2022 capital rate  
15 base included in Washington rates reflect actual in-service costs and  
16 alleviate the need for a true-up review for 2022 capital project costs.  
17 Provisional capital projects forecasted to be placed in-service in  
18 calendar years 2023 onwards will be subjected to the provisional  
19 capital review process.<sup>31</sup>

20 Accordingly, Staff’s observation that the Company’s direct testimony offered  
21 no distinction between traditional and provisional adjustment is accurate – but the  
22 apparent lack of this distinction is due to the fact that in its initial filing the Company  
23 had included all pro forma capital on a provisional basis, with the stated intention to  
24 update forecasted pro forma capital projects from July 1, 2022, through December 31,  
25 2022, with actual in-service amounts in its rebuttal testimony. With this rebuttal  
26 update, the 2022 pro forma capital projects have become *traditional* pro forma capital  
27 projects, to be excluded from the Company’s proposed provisional capital review  
28 process. Pro forma capital projects from 2023 through 2025 will remain provisional

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<sup>31</sup> Cheung, Exh. SLC-1T at 9:14-10:2.



1 pro forma capital projects, and be subject to review and true-up in the Company's  
2 proposed provisional capital review process.

3 **Q. Has the Company included an update to July 1, 2022, through December 31,**  
4 **2022 pro forma capital projects to reflect actual in-service amounts?**

5 A. Yes. By updating pro forma capital projects to reflect actual placed in-service  
6 amounts from July 1, 2022, through December 31, 2022, Washington rate base is  
7 reduced by approximately \$2.2 million on a Washington-allocated basis, resulting in  
8 an approximately \$0.1 million decrease in revenue requirement in RY1, and  
9 approximately a further \$3 thousand in RY2.<sup>32</sup>

10 **2. Capital Projects Not In-Service through 2025**

11 **Q. Did the Company make any other revisions to pro forma capital projects in this**  
12 **case?**

13 A. Yes. In preparing rebuttal, the Company reviewed all remaining provisional pro  
14 forma projects (*i.e.*, projects included in initial filing expected to be placed in service  
15 from 2023 through 2025), and identified all capital projects that are no longer  
16 expected to be placed in service by 2025. The Company has removed these projects  
17 from its rebuttal revenue requirement calculations. The estimated revenue  
18 requirement impact from the removal of these cancelled or otherwise post-2025  
19 projects is approximately \$1.1 million in RY1, and \$6.8 million in RY2.

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<sup>32</sup> Before deferred tax impacts, interest calculations, and production factor synchronization.

1       **3. North Temple Office**

2       **Q.     AWEC proposes to remove the North Temple Office (NTO) from this**  
3       **proceeding.<sup>33</sup> How do you respond?**

4       A.     AWEC argues that it is questionable whether Washington customers should be  
5       responsible for any costs incurred for a new Rocky Mountain Power (RMP)  
6       headquarters. This is despite consistent Commission precedent that has treated  
7       previous costs associated with the NTO as system-allocated costs under the approved  
8       WIJAM, and have routinely been included in Washington customer rates. The  
9       Company does not split operations between Portland and Salt Lake City based on  
10      service territory; a significant portion of business functions operate to support both  
11      RMP and Pacific Power in both locations. Management of PacifiCorp's generation  
12      operations, renewable development, grid operations centers, significant Information  
13      Technology (IT) infrastructure, customer service, numerous corporate functions, and  
14      other operations that are crucial to providing service to the Company's customers in  
15      Washington occur at NTO.

16      **Q.     Notwithstanding your concerns with the basis for AWEC's recommendations,**  
17      **do you have any update you would like to provide the Commission regarding the**  
18      **NTO project?**

19      A.     Yes. Given several reasonable project delays, the NTO project is no longer expected  
20      to be completed and placed in service until after 2025. Accordingly, the Company has  
21      removed its request to include any costs associated with the NTO project for  
22      consideration in this current rate case.

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<sup>33</sup> Mullins, Exh. BGM-1CT at 25-28.

1 **4. Jim Bridger Units 1 and 2 Conversion Capital Costs Update**

2 **Q. Did the Company make any revisions to Jim Bridger Units 1 and 2 Gas**  
3 **Conversion Capital Costs in rebuttal?**

4 A. Yes. In addition to truing up amounts placed in service through December 2022 to  
5 reflect actual in-service amounts in Adjustment 10.7, Jim Bridger Units 1 and 2 Pro  
6 Forma Capital costs, the Company revised the projected costs of the gas conversion to  
7 reflect updated project costs throughout the MYRP.

8 As discussed in the Company's response to WUTC Data Request 45,<sup>34</sup> the  
9 \$20.9 million (total-Company) costs referenced in the direct testimony of Company  
10 witness Richards was based on preliminary estimates. Current projected forecasts  
11 estimate a total cost of \$48.9 million on a total-Company basis for the gas conversion  
12 of Jim Bridger Unit 1 and 2. This update increases revenue requirement in RY1 by  
13 approximately \$0.5 million, and approximately \$0.2 million in RY2.

14 **C. Liability Insurance Premium**

15 **Q. Please explain how liability insurance premiums are incorporated in the MYRP.**

16 A. Premiums for liability insurance are considered a prepaid expense in which the  
17 premium paid correspond with insurance coverage for a coverage period. For  
18 example, the Company's liability insurance premiums are paid around August of each  
19 year for coverage over the next 12 months. When preparing its direct filing, the  
20 Company used the best available information at that time, which was the actual  
21 liability insurance premiums paid in August 2022 for coverage over the next 12-  
22 month period extending into 2023. The August 2022 liability insurance premiums  
23 incurred expense was used as the basis for liability premiums reflected in the MYRP.

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<sup>34</sup> Cheung, Exh. SLC-15.

1 **Q. Has the Company renewed its liability insurance since filing this application?**

2 A. Yes. Since then, the Company has renewed its liability insurance policies and paid the  
3 revised premiums in August 2023 for coverage in 2023/2024. This renewed coverage  
4 period more closely matches the rate periods for which rates are requested to be in  
5 effect.

6 **Q. Has the liability insurance premium increased?**

7 A. Yes. The Company has experienced an increase in liability insurance premiums. The  
8 August 2023 actual liability premiums paid increased from \$32.2 million (total-  
9 Company) to \$125.2 million (total-Company). The Company has included the August  
10 2023 liability insurance premiums in the revised revenue requirement which increases  
11 the Washington-allocated revenue requirement by approximately \$6.9 million.  
12 Further details on the cost increases are explained in the rebuttal testimony of  
13 Company witness Mariya V. Coleman.<sup>35</sup>

14 **D. Net Power Costs (NPC) and Production Tax Credits (PTC)**

15 **Q. Did the Company make any updates to NPC in its rebuttal filing?**

16 A. Yes, the Company updated NPC in RY1 to reflect an illustrative update as described  
17 in the rebuttal testimony of Company witness Ramon J. Mitchell.<sup>36</sup> The illustrative  
18 update reduces NPC by approximately \$8.8 million on a Washington-allocated basis,  
19 which amounts to a revenue requirement reduction of approximately \$9.2 million.

20 In conjunction with the update to NPC, the adjustment to PTC was also  
21 updated to synchronize to the updated generation levels reflected in rebuttal NPC.

22 Whenever NPC is updated, a PTC adjustment update should also be made to ensure

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<sup>35</sup> Coleman, Exh. MCV-1T at 5:3-9:19.

<sup>36</sup> Mitchell, Exh. RJM-3CT at 15-23.

1 generation assumptions are aligned between the costs and benefits of the generation  
2 resources captured. The estimated revenue requirement impact of the PTC update is a  
3 reduction of \$0.7 million.

4 Similar to PTC, the Wyoming Wind Generation Tax adjustment was also  
5 updated to synchronize generation assumptions with the illustrative update to NPC  
6 included in rebuttal. In addition to the rebuttal update, the Wyoming Wind Generation  
7 Tax adjustment provided in the Company’s direct filing did not correctly factor in the  
8 turbine-by-turbine installation dates for the TB Flats wind project, which resulted in  
9 the Company’s estimate being overstated by approximately \$532 thousand, on a total-  
10 Company basis. The impact of updating the Wyoming Wind Generation Tax  
11 adjustment, inclusive of the correction, is a net reduction to revenue requirement of  
12 approximately \$13 thousand.

13 **E. Bridger Reclamation and Unrecovered Investments**

14 **Q. Did parties raise issues with the Bridger Mine Reclamation and Unrecovered**  
15 **Investment recovery in this case?**

16 A. Yes, AWEC witness Mullins recommends the removal of the post-2023 Bridger Coal  
17 Company (Bridger) Mine depreciation and reclamation costs from fuel costs as those  
18 were resolved in the Company’s last general rate case in docket UE-191024 (2020  
19 GRC), and are being recovered through a separate regulatory liability.<sup>37</sup> Witness  
20 Mullins asserts that, “all depreciation and reclamation costs incurred after 2023 have  
21 been accounted for within the ten-year regulatory liability approved...” and that  
22 under that stipulation, no further depreciation or reclamation costs beyond 2023 were

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<sup>37</sup> Mullins, Exh. BGM-1CT at 31-35.

1 to be recovered from rate payers other than through the regulatory liability.<sup>38</sup> The  
2 implication is that the continued recovery of Bridger Mine reclamation and  
3 depreciation costs in fuel costs, in addition to annual accruals to the regulatory  
4 liability that was established in 2021 would result in duplicative recovery of these  
5 costs.

6 **Q. Can you explain how the Bridger Mine Reclamation and Unrecovered**  
7 **Investment Depreciation were included based on the settlement agreement in the**  
8 **2020 GRC?**

9 A. Yes. Included in the Company's NPC forecast in the 2020 GRC was annual fuel costs  
10 that reflect a level of reclamation and depreciation expenses calculated based on  
11 Bridger Mine being operational through 2037. In the 2020 GRC, settling parties  
12 agreed to accelerate the depreciation of coal-fired resources to 2023, and the same  
13 exit date assumption was applied to the Bridger Mine.<sup>39</sup> Accordingly, as part of the  
14 settlement agreement, the parties agreed that the Company would establish a  
15 balancing account that will be part of rate base to record the recovery of  
16 Washington's share of additional, incremental reclamation and depreciation that  
17 Washington would not be paying through annual fuel costs embedded in NPC  
18 assuming Washington were to stop receiving an allocation of fuel costs after 2023.  
19 This balancing account, a regulatory liability, reflects recovery of the estimated  
20 incremental Bridger Mine reclamation and depreciation costs, assuming a 2023  
21 closure date. Costs were to be recovered over 10 years, from 2021 through 2030.

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<sup>38</sup> *Id.*, at 32:14-17.

<sup>39</sup> *WUTC v. PacifiCorp, dba Pacific Power & Light Co.*, Docket No. UE-191024 et al., Order 09/07/12 at ¶¶ 110-11 (Dec. 14, 2020).

1 **Q. Is AWEC correct that Bridger Mine reclamation and depreciation should be**  
2 **removed in fuel costs because these costs are resolved and collecting through a**  
3 **regulatory liability?**

4 A. No. In the current case, the Company is extending utilization of coal-fired resources  
5 to serve Washington customers through 2025. Consistent with NPC calculations in  
6 previous cases, NPC continues to reflect fuel costs, which include the level of  
7 reclamation and depreciation expenses based on the assumed *system* operational life  
8 of the Bridger Mine, though in this case, the assumed system operational life has been  
9 revised to 2028. Accordingly, even with the extension of coal-fired resources  
10 utilization through 2025, there will still be a need to capture recovery of incremental  
11 reclamation and depreciation costs beyond what is included in fuel costs through  
12 NPC. Explained another way, if Washington were to continue reflecting coal-fired  
13 resource costs through 2028, then there would be no need for any incremental costs to  
14 be accrued through the regulatory liability. However, since coal-fired resource costs  
15 will cease to be included in Washington upon Washington's exit date, the incremental  
16 reclamation and depreciation costs that should be borne by Washington customers for  
17 years post-exit need to be recovered through a mechanism outside of NPC. The only  
18 change warranted given the extension of the assumed Washington operational life, is  
19 the magnitude of the incremental accrual that is required.

20 In this case, the Company took into consideration the operational life  
21 extension assumption for Washington customers and recalculated the annual  
22 incremental reclamation and depreciation expenses assuming a 2025 closure date.

23 The Company then took the updated necessary reclamation and depreciation expenses  
24 based on the new assumptions, and annualized the amount over seven years. The

1 reason for the seven-year collection period is because costs of this nature were  
2 approved to be recovered through 2030 in the previous rate case. Based on this, the  
3 Company is targeting to collect the updated amounts through the same 2030 cutoff  
4 date. Had the Company not recalculated the amounts to be collected through the  
5 approved regulatory liability, then there might be an argument for duplicative  
6 recovery. The recalibration of the incremental reclamation and depreciation costs to  
7 assume a 2025 closure date re-establishes the alignment of costs collected through  
8 fuel costs, and the costs being collected through the regulatory liability.

9 **Q. Is the Company proposing a correction to the calculation of the Bridger Mine**  
10 **reclamation and depreciation adjustment in rebuttal?**

11 A. Yes. In analyzing witness Mullins' proposal to remove fuel costs, and further  
12 examining the calculations reflected in the Company's Bridger Mine incremental  
13 reclamation and depreciation expense adjustment, the Company observed an  
14 oversight, where amounts collected since the 2020 GRC were not considered in  
15 setting the required level of recovery going forward. In rebuttal, the Company has  
16 reduced the incremental reclamation and depreciation expenses by the cumulative  
17 amounts already collected since the approval of the original regulatory liability in  
18 2021. This correction reduces annual reclamation costs that still need to be collected  
19 through 2030 by approximately \$250 thousand.

20 **Q. Can you provide an illustrative demonstration to help further the explanation of**  
21 **Bridger Mine reclamation and depreciation costs in Washington rates?**

22 A. Yes, I can. Please refer to Illustration A below for a graphical presentation of the  
23 reclamation and depreciation costs at Bridger Mine under various scenarios  
24 discussed:



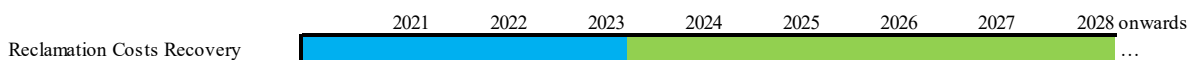
## Illustration A – Bridger Mine Reclamation and Unrecovered Investment Costs

**No early exit:**



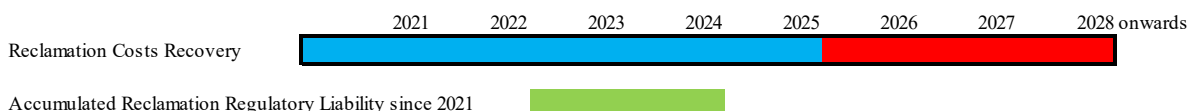
Without an early exit date, Washington customers would pay the required level of reclamation costs through annual fuel costs through 2028, illustrated in blue.

**2020 GRC Assumption - 2023 exit:**



In the 2020 GRC, an exit date of 2023 was assumed for the Bridger Mine. Accordingly, Washington customers are assumed to continue to pay their share of reclamation costs through annual fuel cost recovery (illustrated in blue) through 2023. But the annual amounts that would have been collected through fuel cost assignment for years after 2023 (illustrated in green) was not going to be collected, because after 2023, there would be no fuel costs from Bridger Mine in Washington's rates. Accordingly, settling parties in the 2020 GRC agreed that the reclamation costs that would have been collected through fuel costs after 2023, i.e. Washington's exit from coal, (illustrated in green) would be recovered through 2030 through a regulatory liability.

**2023 GRC Assumption - 2025 exit:**



In the current GRC, the Company is assuming a 2025 exit date for coal resources. Accordingly, the calculation of reclamation costs that would not be recovered past the exit date have been recalibrated (now illustrated in red). In the Company's rebuttal calculation, the cumulative amount (in red) of reclamation costs not expected to be collected through fuel costs in net power costs, is then reduced by the amounts already collected since the establishment of the 2021 regulatory liability (in green). Accordingly, fuel costs in net power costs continue to reflect an annual allocation of the reclamation costs based on system operational life assumptions (in blue), and the regulatory liability now is set to collect the amounts in red minus the amount in green, over 7 years starting in 2024 through 2030, consistent with the previously established end date for the collection period for these costs.

1 **Q. Are there other additional considerations with regard to the Bridger Mine**  
 2 **reclamation and depreciation adjustments you would like to add?**

3 **A.** Yes. First and foremost, reclamation costs will be trued-up once final costs are  
 4 known, and Washington customers will be expected to pay their share of final,  
 5 known, reclamation costs.<sup>40</sup>

6 Secondly, should the Commission agree with AWEC, and determine that  
 7 incremental reclamation and depreciation costs in rates need to be adjusted, the  
 8 adjustment should be made through the accumulation of these amounts in the

<sup>40</sup> See Section 8 of the Washington Inter-Jurisdictional Cost Allocation Methodology (WIJAM) Memorandum of Understanding which states, "Washington will continue to be allocated ongoing and expected decommissioning expenses for a WCA share of Jim Bridger Units 1-4 and Colstrip Unit 4."

1 regulatory liability, and not through fuel costs reflected in NPC, as NPC modelling is  
2 complex, and it would be difficult to isolate specific incremental reclamation and  
3 depreciation cost components in fuel costs properly to make modifications.

4 Finally, if the Commission desires a more accurate estimate of incremental  
5 reclamation and depreciation costs to be reflected in amounts recovered through the  
6 regulatory liability, that is properly synchronized with fuel cost projects in NPC, the  
7 Company can provide an updated calculation of annual reclamation cost amounts  
8 reflected in Adjustment 6.4 – Decommissioning and Other Plant Closure Costs  
9 Adjustment when a compliance filing for this MYRP is made. Ultimately though,  
10 reclamation costs will be trued-up to actual reclamation costs once known.

11 **F. Regulatory Assets & Liabilities Amortization**

12 **Q. What changes has the Company made to the Regulatory Assets & Liabilities**  
13 **Amortization adjustment in rebuttal?**

14 A. Since its direct filing, the Company became aware of several minor corrections in the  
15 way regulatory assets and the amortization calculations are reflected.

16 The first of which is the deferral of costs associated with the Clean Energy  
17 Transformation Act (CETA). In its direct filing, the Company included this  
18 regulatory asset in rate base as a rate base addition. However, upon review of the  
19 approval order in docket UE-210414, the deferred CETA associated costs are  
20 supposed to be accruing interest at the FERC quarterly interest rate. This error was  
21 identified in the Company's response to AWEC Data Request 029.<sup>41</sup> Accordingly, the  
22 Company has removed the rate base balance in its rebuttal calculations, and

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<sup>41</sup> Cheung, Exh. SLC-15.

1 supplemented interest accumulation on the deferred costs. This correction increases  
2 amortization expense by \$134 thousand, and reduces rate base by \$450 thousand.

3 Second, the Company has corrected the interest accrual calculation on the  
4 deferral of costs related to Electric Vehicle Supply Equipment (EVSE) Pilot program.  
5 In its original filing, the Company inadvertently duplicated the interest accrual. This  
6 correction was also identified in the Company's response to AWEC Data Request  
7 029. In rebuttal, the Company has made this correction, reducing amortization  
8 expense by \$16 thousand.

9 Finally, as identified in the Company's response to Public Counsel Data  
10 Request 118,<sup>42</sup> the Company did not include the recovery of the deferral of major  
11 maintenance expense at Colstrip Unit 4 through 2020 and 2021. In the settlement  
12 agreement approved in Final Order 09/07/12 in the Company's 2020 GRC, parties  
13 agreed to deferred accounting treatment for these major maintenance costs at Colstrip  
14 Unit 4. Parties also agreed that these deferred costs would be reviewed for prudence  
15 in the 2021 Power Cost Only Rate Case in docket UE-210402 (2021 PCORC). In the  
16 2021 PCORC settlement agreement approved in that docket, parties agreed "...not to  
17 contest the prudence of the deferral of major maintenance expenses at Colstrip Unit 4  
18 through 2020 and early 2021."<sup>43</sup> In the Company's rebuttal filing in this proceeding,  
19 the Company has included into RY1 results the proposal to amortize these deferred  
20 major maintenance expenses for Colstrip Unit 4 over one year. The total deferred  
21 expenses subject to amortization is approximately \$259 thousand on a Washington-  
22 allocated basis, and reduces rate base by approximately \$129 thousand.

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<sup>42</sup> Cheung, Exh. SLC-15.

<sup>43</sup> *WUTC v. PacifiCorp, dba Pacific Power & Light Co.*, Docket No. UE-210402, Order 06 at ¶ 26 (Mar. 29, 2022).

1 **G. Labor Day Wildfire Restoration Removal**

2 **Q. Please explain the correction made to Adjustment 8.8 – Labor Day Wildfire**  
3 **Capital.**

4 A. In its direct filing, the Company included Adjustment 8.8 (Labor Day Wildfire  
5 Restoration Capital), which removes the historical capital additions placed in service  
6 as part of Labor Day Wildfire restoration efforts.

7 In preparing this adjustment in direct, the Company had misidentified some  
8 distribution costs for states outside of Washington as transmission assets. As a result,  
9 Adjustment 8.8 in the Company’s direct filing removed too much capital from rate  
10 base on a Washington-allocated basis. The impact to Washington-allocated rate base  
11 of this correction is shown in Table 4 below.

12 Table 4 – Summary of Net Plant Changes to Labor Day Restoration Removal

FERC	Washington Allocated		
	As Filed	Corrected	Change
355	\$(17,855,801)	\$(11,095,768)	\$6,760,033
108	\$499,944	\$301,559	\$(198,385)
Net Plant	\$(17,355,857)	\$(10,794,209)	\$6,561,648

13 The Company corrected this amount in Adjustment 8.8 in its rebuttal filing.  
14 Also, corresponding tax impacts for this correction have been reflected in Adjustment  
15 7.4 (PowerTax ADIT Adjustment – Year 1). RY2 tax impacts are reflected in  
16 Adjustment 15.4 (PowerTax ADIT Adjustment – Year 2). The revenue requirement  
17 impact of this correction is approximately \$0.7 million in RY1, and a slight reduction  
18 of approximately \$8 thousand in RY2.

1 **H. Production Factor**

2 **Q. Did the Company make any changes to its adjustment for production factor**  
3 **adjustment?**

4 A. Yes. As noted by witness Huang, whenever generation-related inputs in the case are  
5 modified, so should the production factor adjustment be revised to stay in-sync with  
6 underlying inputs.<sup>44</sup> Accordingly, in rebuttal, the Company has modified the  
7 production factor adjustment to reflect all updated generation-related inputs.  
8 However, the methodology of the production factor calculation has not changed.

9 **I. Other Adjustments**

10 **Q. Were any other revenue requirement adjustments updated in the Company's**  
11 **rebuttal filing?**

12 A. Yes, several minor adjustments have been modified in addition to each of the changes  
13 discussed above.

14 The Company updated adjustment 5.3 (Pryor Mountain REC revenues – Year  
15 1) to reflect an immaterial correction to the deferred balance through June 2021  
16 included for amortization in the Company's direct filing. Also reflected in the rebuttal  
17 update of this adjustment is the actual deferred revenues through August 2023.  
18 Previously, in direct, the Company was only able to include actual deferred revenues  
19 through December 2022, because that was the most recently available information.  
20 Amounts past December 2022 reflected forecasted revenues. Finally, the Company  
21 also updated the interest rate to reflect the quarterly interest rate through 2023 as  
22 published by FERC. Again, due to the limitation of information available, in its  
23 original filing, the Company held interest rate constant at the 2022 Quarter 4 interest

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<sup>44</sup> Huang, Exh. JT-1T at 12:1-9.

1 rate through the remainder of the accrual and proposed amortization period. In  
2 aggregate, the updates described above increased revenues to be amortized by about  
3 \$152. Because this amount is proposed to be amortized over one year, the Company  
4 has also reflected the impact of the revision in adjustment 13.3, which is the RY2  
5 extension of adjustment 5.3, when the amortization is anticipated to end, and the  
6 amortization expense amounts are then removed.

7 Finally, Adjustment 7.1 (Interest True-Up – Year 1) and Adjustment 7.7 (State  
8 Deferred Taxes Removal – Year 1) have both been updated to reflect the flowthrough  
9 impact of all the other changes in the Company’s rebuttal adjustments to revenue  
10 requirement in RY1. Adjustments 15.1 and 15.7, the RY2 corresponding adjustments  
11 to Adjustments 7.1 and 7.7, have both also been updated in RY2 results to reflect  
12 flowthrough impacts of all the changes that affect RY2 revenue requirement made in  
13 rebuttal. If additional adjustments proposed by other parties to this case are accepted  
14 by the Commission, adjustments 7.1 and 7.7, as well as their RY2 counterparts, will  
15 need to be updated.

## 16 V. PROVISIONAL CAPITAL REVIEW PROCESS

17 **Q. What aspects of the Company’s response to parties’ recommended changes to**  
18 **the Company’s proposed provisional capital review process will you be**  
19 **addressing?**

20 A. I will be addressing in my testimony the following issues raised by parties:

- 21 • Parties’ positions on the use of a portfolio basis in the provisional capital review  
22 process, as opposed to a project-by-project basis.
- 23 • Staff witness McGuire’s criticism that the inclusion and grouping of pro forma  
24 capital projects on an annual basis is confusing.

- 1           • Parties’ recommendation to reject the Company’s proposal to utilize the MYRP  
2           performance review threshold of +/- 50 basis points of rate of return as an  
3           indication to determine whether a refund is warranted. Rather, parties support the  
4           application of a refund threshold consistent with RCW 80.04.250.
- 5           • AWEC witness Mullins’ proposal to have the provisional capital review process  
6           commence on February 1 of the year following the pro forma period.

7           In addition to these specific issues that I address in my testimony below,  
8           Company witness Matthew D. McVee responds more wholistically to the myriad of  
9           modifications parties proposed to the Company’s proposed provisional capital review  
10          process.<sup>45</sup>

11   **Q. Please provide an overview of each party’s position with regards to the use of a**  
12   **portfolio basis in the Company’s proposed provisional capital review.**

13   A. Staff is supportive of the Company’s proposed approach to compare actual used and  
14   useful plant to the level of plant included in provisional rates on a portfolio basis,  
15   rather than a project-by-project basis. Public Counsel and AWEC oppose the portfolio  
16   basis approach, and favor a project-by-project review.

17   **Q. Why is a portfolio basis review a reasonable approach?**

18   A. The Company’s proposal for a portfolio-based review is consistent with how the  
19   Commission has recently addressed the review of provisional pro forma capital  
20   projects. My understanding is that the portfolio review process was first adopted for  
21   NW Natural, and also used for Puget Sound Energy (PSE) and Avista Corporation  
22   d/b/a Avista Utilities (Avista). The Commission adopted this process as part of a  
23   settlement agreement in NW Natural’s rate case, where the Commission determined

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<sup>45</sup> McVee, Exh. MDM-2T at 56-60.

1 non-precidentially that it was appropriate to use a portfolio method to review a  
2 discrete set of capital projects.<sup>46</sup> The portfolio approach was then taken and used by  
3 PSE<sup>47</sup> and Avista<sup>48</sup> in their most recent general rate proceedings and agreed to by  
4 settlement in those proceedings.

5 On the other hand, a review of provisional projects on a project-by-project  
6 basis is not consistent with the Commission’s recent decisions regarding review of  
7 provisional capital projects.

8 **Q. What is AWEC’s rationale for a project-by-project review?**

9 A. AWEC witness Mullins favored a project-by-project basis to provisional capital  
10 review because “[under] the CBR [portfolio] approach, a utility could simply file a  
11 rate case with highly exaggerated costs, and lacking a project-by-project review,  
12 would be certain to recover whatever costs it might incur, even if it failed to deliver  
13 on key elements of its capital budget...”<sup>49</sup>

14 **Q. How do you respond to AWEC’s comments?**

15 A. A project-by-project approach to review provisional capital is myopic, imbalanced  
16 and does not allow utilities to manage the business with enough flexibility to pivot  
17 should unexpected, or new information arise. A project-by-project review does not  
18 necessarily safeguard from exaggerated costs. On the contrary, a utility knowing it  
19 would be held to a project-by-project standard for project review, where projects not  
20 specifically budgeted for in rates would have no chance of being recovered until the

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<sup>46</sup> *WUTC v. Northwest Natural Gas dba NW Natural*, Docket No. UG-200994, Order 05 at ¶¶ 22-29 (Oct. 21, 2021).

<sup>47</sup> *WUTC v. Puget Sound Energy*, Docket No. UE-220066, Order 10, Appendix A, Revenue Requirement Settlement at 10 (Dec. 22, 2022) (“The Settling Parties do not object to determination of prudence for all other plant investment through 2021 as proposed in PSE’s direct case.”)

<sup>48</sup> *WUTC v. Avista Corporation dba Avista Utils.*, Docket No. UE-22053, Order 10, Appendix A, Multi-Party Settlement Agreement at 10 (Dec. 12, 2022).

<sup>49</sup> Mullins, Exh. BGM-1CT at 16:24-17:3.



1 next rate filing, would be encouraged to include costs in a way that would best buffer  
2 for contingencies. As Staff witness McGuire explains in testimony, the requirement  
3 for a utility to stick rigidly to its forecasted capital plan could lead to bad business  
4 decisions, and that the Company should not be penalized for adaptively managing its  
5 investment plan and appropriately responding to changing circumstances.

6 Examination of the level of plant in-service on a portfolio basis allows for adaptive  
7 management while still ensuring that, in aggregate, customers only pay for the plant  
8 that is used and useful during the rate-effective period.<sup>50</sup> Having assurance of fair  
9 recovery of prudently incurred investments, regardless of whether it was previously  
10 planned for in a rate case, would motivate utilities to always act in the best interest of  
11 serving customers.

12 **Q. Please describe Staff’s criticism of the presentation of pro forma capital in this**  
13 **MYRP.**

14 A. Staff witness McGuire’s criticism of the presentation of pro forma capital projects in  
15 this MYRP is two-fold, and both are due to confusion regarding which pro forma  
16 projects included in the Company’s filing should be subject to the provisional capital  
17 project review process.<sup>51</sup> The first is a general confusion over the absence of  
18 expressly identified traditional pro forma versus provisional pro forma capital. I  
19 addressed this in the section of my rebuttal testimony above discussing the true-up of  
20 pro forma capital to reflect actual placed in-service amounts between July 2022  
21 through December 2022. The other complaint witness McGuire discussed was that  
22 the aggregation of pro forma capital investments by calendar years also made it

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<sup>50</sup> McGuire, Exh. CRM-1T at 40:5-10.

<sup>51</sup> *Id.*, at 43-45.

1 challenging to identify plant that otherwise could have been considered for traditional  
2 pro forma treatment.

3 **Q. How do you respond?**

4 A. As discussed above, witness McGuire appears to have overlooked the discussion  
5 explaining the intended capital update process within this proceeding to update  
6 capital investments. Once the true-up of July 2022 through December 2022 projects  
7 placed in service has been made, the only pro forma projects that remain as still  
8 subject to the provisional review are for calendar years 2023, 2024, and 2025  
9 respectively. As noted in my direct testimony, the presentation of project costs being  
10 organized by calendar year is intended to align with the proposed annual review  
11 periods of the proposed provisional capital review process. Since the Company is  
12 proposing to leverage off the existing annual Commission Basis Reports (CBR)  
13 filings to perform its annual provisional capital review process, aggregating pro forma  
14 capital projects on a calendar year basis will better facilitate future review processes  
15 and keep administrative burdens to a minimum as compared to any non-calendar year  
16 aggregation of pro forma capital information included in the case. The reliance on  
17 existing annual CBR filings as the basis to perform the annual review is consistent  
18 with longstanding practices, and avoids the creation of new reporting processes in an  
19 already complicated MYRP structure.<sup>52</sup>

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<sup>52</sup> Policy Statement, ¶ 28, stated that the Commission's intended goals with regards to multi-year rate plans, which include ensuring general consistency with longstanding ratemaking practices, principles and standards, maintaining flexibility, avoiding overly prescriptive guidance, and supporting streamlined processes by requiring additional processes only when necessary.

1 **Q. How have parties responded to the Company’s proposed 0.5 percent of**  
2 **authorized rate of return threshold for determining refunds during the annual**  
3 **retrospective review of plant provisionally included in rates?**

4 A. Staff recommends that the Commission establish a refund threshold that is consistent  
5 with the property valuation statute, RCW 80.04.250.<sup>53</sup> Witness McGuire states that  
6 the purpose of a provisional capital review process is to ensure that provisional rates  
7 do not run afoul of used and useful provisions, as established by the Policy Statement.  
8 Accordingly, to the extent provisional rates are shown to include a level of plant  
9 above the level of plant that was actually used and useful for service during the rate-  
10 effective period, RCW 80.04.250 would necessitate refunding ratepayers the full  
11 amount the utility collected through rates for the value of the plants that were not  
12 used and useful. While PSE and Avista, the first two MYRPs filed under the statutory  
13 requirements for MYRPs, both established the 0.5 percent threshold in their  
14 respective MYRP provisional capital review process, witness McGuire argues that  
15 those precedents are to be viewed as experimental test beds.<sup>54</sup> Similarly, AWEC also  
16 recommends the rejection of what witness Mullins refers to as an “ROE floor” in the  
17 capital review process.<sup>55</sup> My understanding is that witness Mullins is essentially  
18 making the same proposal as Staff witness McGuire, where should the annual  
19 provisional capital review process yield any refundable amounts, that amount is to be  
20 refunded in full to customers without deference to any earnings threshold. Public  
21 Counsel did not opine on the earnings threshold the Company had proposed to apply  
22 in assessing refunds in the provisional capital review process.

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<sup>53</sup> McGuire, Exh. CRM-1T at 40:15-19.

<sup>54</sup> *Id.*, at 42:13-43:5.

<sup>55</sup> Mullins, Exh. BGM-1CT at 17:9-10.

1 **Q. Do you have any concerns with the parties' proposals with respect to the**  
2 **earnings threshold in the context of determining refunds under provisional**  
3 **capital reviews in the MYRP?**

4 A. Company witness McVee addresses the parties' proposal in greater detail, but I do  
5 have one point I would like to raise with regards to calculating refunds, in relation to  
6 the MYRP earnings review as required by the MYRP statute, RCW 80.28.425(6). If  
7 any independent criteria or earnings test is adopted in the process to determine  
8 refunds based on provisional capital review that is different than the earnings  
9 threshold allowed under the MYRP statute, then it is compulsory that any refunds  
10 found necessary through the provisional capital review process be reflected in the  
11 Company's CBR results before the application of the MYRP earnings test – *i.e.*, if a  
12 utility's actual earnings during the rate-effective period of a MYRP is more than 0.5  
13 percent above authorized rate of return, then the utility is to defer the amount of  
14 excess earnings, sufficient to bring actual earnings within 0.5 percent of the  
15 authorized rate of return. Not applying separate earnings threshold and refund  
16 implementations sequentially, with a clearly established order of operations, would  
17 result in the same revenue dollars being required to be returned to customers twice.

18 **Q. Can you summarize the steps implementing the appropriate order of operations**  
19 **for the purpose of implementing the provisional capital review process in**  
20 **conjunction with the various earnings tests under MYRP, and decoupling?**

21 A. Yes.

- 22 • Step 1 – File CBR in April following a reporting calendar period.
- 23 • Step 2 – File provisional capital review report in July of the same year as Step 1
- 24 • Step 3 – Calculate MYRP earnings test, taking into account any refunds under  
25 Step 2

- 1           • Step 4 – Calculate decoupling earnings test, taking into consideration any refunds  
2           in Steps 2 and 3

3   **Q. Did parties have any proposed modifications to the proposed review period?**

4   A. Staff is supportive of the proposed period for review, but with the understanding that  
5       more complicated or controversial plant reviews could require the matter be set for  
6       hearing and establish a procedural schedule that substantially extends the period for  
7       review. In essence, Staff views the proposed 105-day period as an “initial” review  
8       period where parties assess whether the review can be completed without formal  
9       adjudication.<sup>56</sup>

10               Public Counsel proposes extending the review period by an additional six  
11               weeks, moving the review period end date from November 1 to December 15,  
12               resulting in a five-month review period.<sup>57</sup>

13               AWEC recommends that the entire review timeline be shifted up by 5.5  
14               months, to commence on February 1 of each year following a pro forma period.  
15               AWEC proposes a four-month review process, which witness Mullins describes as  
16               consistent with the PSE and Avista processes.<sup>58</sup>

17   **Q. Are any of the proposed modifications problematic?**

18   A. As noted, a more comprehensive response to the overall proposed changes of the  
19       provisional capital review process can be found in the rebuttal testimony of Company  
20       witness McVee. However, specific to AWEC’s proposal, the recommendation for the  
21       initial capital review filing to be made by February 1 is not possible. There are two  
22       primary reasons for this; availability of final accounting data and jurisdictional

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<sup>56</sup> McGuire, Exh. CRM-1T at 48:9-14.

<sup>57</sup> Crane, Exh. ACC-1T at 15:9-16.

<sup>58</sup> Mullins, Exh. BGM-1CT at 18:12-20.

1 allocation factors for the reporting year, neither of which is available in time to file a  
2 capital review with the Commission by February 1.

3 Unlike PSE and Avista, PacifiCorp is a six-state utility. To calculate in-  
4 service rate base for Washington, the Company must first have jurisdictional  
5 allocation factors calculated for a reporting period. Jurisdictional allocation factors  
6 rely on FERC account balances to be finalized through the annual FERC Form No. 1  
7 reporting process, as well as preparation and collation of reporting period  
8 jurisdictional loads inputs. PacifiCorp's FERC Form No. 1 filings are generally made  
9 in mid-to-late April every year, and jurisdictional loads inputs are also generally not  
10 available until at least 90 days after the end of a reporting period. Once actual  
11 jurisdictional load data becomes available, further calculations to derive normalized  
12 loads as prescribed under WIJAM could take another week or so to prepare.  
13 Normalized loads are then used to calculate jurisdictional allocation factors as  
14 reported in the Company's annual CBR. Therefore, where the annual CBR is filed  
15 annually at the end of April for the calendar year reporting period that most recently  
16 ended in December, practically speaking, the soonest allocation factors for a given  
17 reporting calendar year can be finalized and available for use is upon the filing of the  
18 annual CBR. The Company's proposed provisional capital review process was  
19 structured with the intention of keeping the process streamlined with existing  
20 reporting requirements, so as to not create additional filings unless absolutely  
21 necessary. From the point when jurisdictional allocation factors become available, the  
22 Company's proposed review process allows for just under 2.5 months for the  
23 Company to compile the incremental information that is not routinely part of the  
24 annual CBR reporting process.

1           **VI. STAFF ADJUSTMENTS NOT ACCEPTED BY THE COMPANY**

2                                   **A. Non-Union Wage Escalation**

3   **Q. Please describe Staff’s proposed adjustment to non-union wage escalation.**

4   A. Staff witness Tellez claims, based on the Company’s response to WUTC Data  
5   Request 70,<sup>59</sup> the Company has consistently overestimated wage expenses in the last  
6   10 years.<sup>60</sup> Accordingly, witness Tellez is proposing to reduce the non-union wage  
7   escalation percentage from 3.50 percent to 3.36 percent. Staff claims that the impact  
8   of this reduction in non-union wage escalation rate results in a decrease in revenue  
9   requirement of approximately \$0.6 million.

10                   As further support for Staff’s proposed change to non-union wage escalation  
11   rate, witness Tellez also claims PacifiCorp does not appear to have included offset for  
12   wage increases by accounting for lower salaried employees replacing senior  
13   employees as they leave.<sup>61</sup>

14   **Q. Does the Company agree with how Staff quantified the proposed reduction to**  
15   **the non-union wage escalation rate?**

16   A. No. Staff’s adjustment was calculated based on approved and paid non-union wages  
17   for calendar years 2013 through 2023 provided in the Company’s response to WUTC  
18   Data Request 70. For each year of the data points provided, Staff witness Tellez  
19   looked at the non-union wage escalation rate paid, compared it to the non-union wage  
20   escalation rate approved, and imputed a relative difference between the two rates.  
21   Based on the annual relative differences calculated, witness Tellez extrapolated an  
22   average relative difference of 3.89 percent over the past 11 years. Accordingly,

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<sup>59</sup> Tellez, Exh. AMT-3.

<sup>60</sup> Tellez, Exh. AMT-1CT at 7:5.

<sup>61</sup> *Id.*, at 7:9-11.

1 witness Tellez is proposing to revise the Company's proposed non-union wage  
2 escalation rate from 3.50 percent as proposed, by 3.89 percent relatively, to 3.36  
3 percent.

4 **Q. Do you agree with Staff's proposed adjustment?**

5 A. No. First, Staff witness Tellez stated that the Company had overestimated non-union  
6 wages by \$1.8 million over the course of 11 years. On an annual basis, that alleged  
7 overestimation is much smaller, or approximately \$163 thousand. Staff witness  
8 McGuire echoes witness Tellez's testimony, states that "the Company has a  
9 demonstrated history of consistently overestimating pro forma levels of wage  
10 expenses."<sup>62</sup> This characterization is misleading, considering an annualized variance  
11 of \$163 thousand is likely equivalent to maybe two to three career-level non-union  
12 employees. Where there are approximately 2,000 non-union employees across the  
13 organization,<sup>63</sup> the variance is more accurately characterized as being immaterial.  
14 This point is further clarified by the fact that Staff's proposed reduction to the  
15 Company's proposed non-union wage escalation rate is only 0.14 percent on absolute  
16 terms.

17 Second, Staff's proposed adjustment was imputed based on a relative variance  
18 between the approved non-union wage escalation rate, and paid non-union wage  
19 escalation rate. Using the relative variance based on escalation rates is an  
20 inappropriate comparison, because the salary base on which the respective escalation  
21 rates (*i.e.*, approved versus paid) are calculated is almost always different. Because of  
22 this, an escalation rate variance does not necessarily result in a corresponding

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<sup>62</sup> McGuire, Exh. CRM-1T at 9:22-10:2.

<sup>63</sup> Cheung, Exh. SLC-15.



1 directional variance in the wage expense dollars for that given year. Please refer to  
 2 Table 5 for a summary of data relied upon to calculate Staff’s proposed non-union  
 3 wage escalation rate adjustment, supplemented with my calculations to demonstrate  
 4 what a more appropriate way to impute the variance should be. Specifically, in years  
 5 2013 and 2015, the data in Column E of the table shows a positive wage dollar  
 6 differential, but the relative difference between rates approved and rates paid in  
 7 Column F of the table shows a negative variance.

Table 5 – Wage Expenses for Non-union Employees

	A	B	C	D	E = (D-B)	F = (C-A)/A relative difference between % approved and % paid	G = E/B relative difference between \$ approved and \$ paid
Year	% approved	\$ approved	% paid	\$ paid	\$ difference		
2013	2.25%	\$4,719,475	2.19%	\$4,790,332	<b>\$70,857</b>	<b>-2.63%</b>	1.50%
2014	2.50%	\$5,493,640	2.41%	\$5,264,112	(\$229,528)	-3.56%	-4.18%
2015	2.50%	\$5,271,307	2.42%	\$5,329,268	<b>\$57,961</b>	<b>-3.31%</b>	1.10%
2016	2.19%	\$4,700,139	2.07%	\$4,523,868	(\$176,271)	-5.62%	-3.75%
2017	2.34%	\$4,978,166	2.21%	\$4,690,931	(\$287,235)	-5.67%	-5.77%
2018	2.54%	\$5,228,211	2.30%	\$4,814,329	(\$413,882)	-9.33%	-7.92%
2019	2.70%	\$5,705,637	2.65%	\$5,626,118	(\$79,519)	-1.96%	-1.39%
2020	2.80%	\$6,177,884	2.77%	\$6,117,951	(\$59,933)	-0.98%	-0.97%
2021	1.50%	\$3,363,101	1.47%	\$3,309,172	(\$53,929)	-1.88%	-1.60%
2022	3.69%	\$7,904,685	3.48%	\$7,455,092	(\$449,593)	-5.62%	-5.69%
2023	3.50%	\$7,892,683	3.42%	\$7,722,541	(\$170,141)	-2.23%	-2.16%
TOTAL		\$61,434,927		\$59,643,716	(\$1,791,212)		
				(H) Average Annual Variance		-3.89%	-2.80%
				(I = 3.50% x (1+H)) Revised Annual Escalation Rate		3.36%	3.40%

8 A more accurate way to make the comparison would be to base the variance  
 9 analysis on wage expense dollars approved relative to wage expense dollars paid, or  
 10 Column E in Table 5. Column F of Table 5 shows Staff’s imputation of the warranted  
 11 reduction of 3.89%. However, using the more appropriate basis to perform the same  
 12 analysis as described above, Column G of Table 5 shows the Company’s imputation

1 of the same variance Staff has attempted to quantify, and based on the wage expense  
2 dollar variance analysis, the relative differential between non-union wages approved  
3 and paid is even smaller, at 2.80%. Another way to view this is that over the past 11  
4 years, the Company's approved non-union wages was over 98 percent accurate, when  
5 compared to actual paid non-union wage expenses.

6 Finally, within the data set that Staff has relied upon to make its proposed  
7 reduction to the non-union wage escalation rate in this case, in 2018 the Company  
8 revised its compensation policy where a subgroup of employees previously eligible to  
9 participate in the Company's annual incentive program (AIP) became ineligible, and  
10 instead received an increase to their base salary that year. Because of this, the salary  
11 base used to calculate paid non-union wage increases as a percentage at the end of  
12 2018 was significantly higher than the base wages used to calculate the approved  
13 non-union wage increase rate at the beginning of 2018, which skewed the percentage  
14 paid calculation to result in a much smaller percentage relative to the approved  
15 percentage that year. This anomaly is not representative of routine course of business  
16 activity, and further demonstrates the inappropriateness of basing the variance  
17 analysis of non-union wage escalation rate on a relative difference between  
18 percentage approved and paid, as Staff has done.

19 **Q. How do you respond to Staff's allegation that the Company failed to take into**  
20 **account offsetting factors in calculating rate period wages?<sup>64</sup>**

21 A. Staff criticized the Company's wage calculations for not having considered offsets  
22 that reflect lower-salaried employees replacing senior employees as they leave. I do  
23 not believe this is a reasonable assumption to expect that senior employees will be

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<sup>64</sup> McGuire, Exh. CRM-1T at 9:18-22.

1 replaced by lower-salaried employees on an on-going basis. Employee and talent  
2 retention is always a business's best option. Even if senior employees vacate their  
3 positions, the vacancies would presumably be filled with an equally qualified  
4 candidate, or alternatively, a lower-salaried employee would receive a promotion to  
5 fill the more senior position. Furthermore, the flip side to the replacement of senior  
6 employees argument is the fact that more junior employees can also be expected to  
7 receive raises and promotional increases throughout their tenure with the Company.  
8 This sort of promotional increase is also not considered in the Company's wage  
9 escalation calculations. Therefore, these increases and referenced possible decreases  
10 due to senior employees leaving the Company and getting replaced by newer  
11 employees is likely to net out over time.

12 **Q. What is the Company's position in response to Staff's proposed non-union wage**  
13 **rate reduction?**

14 A. Staff's proposed adjustment to non-union wage escalation rate should be rejected.  
15 The Company has a strong history of accurately forecasting pro forma level of wages,  
16 and sufficiently takes into account driving factors that can be expected to impact non-  
17 union wage levels into the rate periods.

18 If the Commission is convinced that the observed minimal historical variance  
19 over the past 11 years of non-union wage expenses should result in an adjustment, the  
20 Company recommends adopting the calculation of the reduction based on wage  
21 expense paid, rather than as Staff calculated using the relative variance between  
22 percentage approved and percentage paid out. This would mean adopting a pro forma  
23 non-union wage escalation rate of 3.40 percent, as opposed to the 3.36 percent put  
24 forth in Staff witness Tellez's testimony.

1 **B. Exclusion of Pro Forma Coal Additions**

2 **Q. Please summarize Staff’s proposed adjustment regarding pro forma capital**  
3 **projects on Colstrip Unit 4, and Jim Bridger Units 3 and 4.**

4 A. In addition to the removal of cancelled projects, as discussed above, Staff witness  
5 McGuire also recommends excluding from rates the capital addition investments that  
6 Staff believes to be long-lived assets, because these investments “serve no purpose  
7 other than to enable the long-term operation of those facilities,”<sup>65</sup> beyond the useful  
8 life of these assets in Washington, and so should not be considered used-and-useful to  
9 Washington customers. Staff does agree that capital costs necessary to operate  
10 through 2025, and capital costs associated with routine maintenance should be  
11 included in Washington rates.

12 **Q. How did witness McGuire determine which capital additions were long-lived**  
13 **assets?**

14 A. It appears that Staff’s criteria in determining which projects were allowable in rates is  
15 two-fold. First, witness McGuire appears to delineate between projects designated as  
16 “programmatic” versus “specific”<sup>66</sup> in the Company’s workpapers where project  
17 details were provided. With the exception of one “specific” project at Jim Bridger  
18 Units 3 and 4 that Staff is convinced the Company is legally required to install,  
19 Staff’s proposal is to remove all other “specific” projects from rates as “long-lived  
20 assets” not used-and-useful to Washington customers. The rebuttal testimony of  
21 Company witness Richards addresses this issue.<sup>67</sup>

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<sup>65</sup> *Id.*, at 30:2-4.

<sup>66</sup> *Id.*, at 27:3-8.

<sup>67</sup> *See generally* Richards, Exh. BDR-2T.

1           Witness McGuire also relied on the fact that the Company modelled these  
2 investment amounts under FERC Account 312 – Boiler Plant Equipment for the  
3 steam plant capital additions in Adjustments 10.6 and 14.7 as an indication that the  
4 assets recommended for removal are “long-lived assets.” Staff explained that by  
5 virtue of these amounts being presented under FERC Account 312, which based on  
6 the Company’s 2018 depreciation study, captures plants with an average expected life  
7 as long as 65 years, that these new investments are therefore “long-lived assets.”<sup>68</sup>

8 **Q. Is the recording of capital costs to FERC Account 312 a meaningful indicator**  
9 **that the capital projects are “life-extending” assets?**

10 A. No. The range of steam plant accounts in Electric Plant in Service under the Code of  
11 Federal Regulation (CFR) range from FERC Accounts 310 to 316. When a steam  
12 production capital project is put into service, it is booked to FERC Account 106 –  
13 Completed Construction Not Classified. A review of the project costs is then  
14 performed, and the costs are then booked to the appropriate FERC account in the  
15 range of FERC Accounts 310 to 316 designated for steam production plant. The  
16 Company uses FERC Account 312 as a placeholder in rate filings since it is not  
17 known what the actual FERC account will be until after projects are placed into  
18 service. The Company has taken this approach in the presentation of pro forma steam  
19 plant in rate filings in many previous cases over the past decade, including the most  
20 recent GRC, docket UE-191024.

21           Also, FERC accounting practices require assets with useful life greater than a  
22 year to be recorded accordingly as long-term assets in accounting records. This is a  
23 requirement regardless of whether an asset is expected to be operational for 2 years or

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<sup>68</sup> McGuire, Exh. CRM-1T at 35:9.

1 20 years. From an accounting perspective, the recording of capital investments in  
2 steam production plants to FERC Accounts 310 to 316 is the only appropriate  
3 treatment. The usage of an account in this FERC account range is not an indication of  
4 any “long-lived” nature, in the context that witness McGuire is deducing, only that  
5 from an accounting practice perspective, the assets are not “short-term,” or current, in  
6 nature (*i.e.*, depleted or used up within one year) in the view of accounting guidance.  
7 In other words, the selection of FERC Account 312 under which the Company has  
8 presented these capital balances is strictly out of adherence to FERC accounting  
9 practices (*i.e.*, recording the correct type of balances under specific accounts as  
10 designated in the CFR), and does not consider the depreciable life of the new  
11 investment.

12 Please refer to the rebuttal testimony of Company witness Richards for further  
13 discussion on why Staff’s interpretation that pro forma projects included in this  
14 MYRP for Colstrip Unit 4 and Jim Bridger Units 3 and 4 as “life-extending”  
15 investments is problematic.<sup>69</sup>

16 **C. Proration of Jim Bridger Gas Conversion Costs**

17 **Q. Please summarize Staff’s proposed adjustment regarding the Jim Bridger Units**  
18 **1 and 2 Gas Conversion Project.**

19 A. Staff witness McGuire proposes to prorate the capital additions for the Jim Bridger  
20 Units 1 and 2 Gas Conversion projects to reflect “PacifiCorp’s expectation that the  
21 facility will serve Washington for only 5.5 years (2024-2029) of its 13.5 year (2024-  
22 2037) expected service life.”<sup>70</sup> Staff maintains that the proration treatment of Jim

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<sup>69</sup> Richards, Exh. BDR-2CT at 5:15-10:2.

<sup>70</sup> McGuire, Exh. CRM-1T at 35:21-22.

1 Bridger Units 3 and 4 and Colstrip 4 pro forma investments is “fundamentally the  
2 same circumstances”<sup>71</sup> as Jim Bridger Units 1 and 2 – *i.e.*, under CETA the Company  
3 has concluded that these facilities would provide service in Washington for only a  
4 portion of their remaining service lives.

5 **Q. Are the circumstances surrounding Jim Bridger Units 3 and 4, and Colstrip Unit**  
6 **4 capital additions fundamentally the same as those surrounding Jim Bridger**  
7 **Units 1 and 2 Gas Conversion?**

8 A. No. The circumstances surrounding coal-fired generation assets, and gas-fired  
9 generation assets are fundamentally different. Company witness McVee addresses  
10 this issue in greater detail.<sup>72</sup>

11 **Q. Would the proration of Jim Bridger Units 1 and 2 gas conversion project costs**  
12 **cause a mismatch of cost and benefits in rates?**

13 A. Yes. As referenced in Staff witness McGuire’s testimony:

14 The test for including resources in rates is not whether it is ‘needed,  
15 deliverable and least cost’ but rather whether it provides quantifiable  
16 direct or indirect benefits to Washington commensurate with its cost.<sup>73</sup>

17 The conversion of the Jim Bridger units is a necessary prerequisite for  
18 Washington customers to be able to continue receiving a generation allocation from  
19 these resources. Without the gas conversion projects there would be no generation  
20 from Jim Bridger Units 1 and 2 that would be available to serve Washington  
21 customers under CETA requirements after 2025. Therefore, to receive the many  
22 benefits of the CETA-compliant generation resulting from the gas-converted Jim  
23 Bridger Unit 1 and 2 resources, Washington customers necessarily need to pay the

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<sup>71</sup> *Id.*, at 38:13-14.

<sup>72</sup> See McVee, Exh. MDM-2T 60-69.

<sup>73</sup> McGuire, Exh. CRM-1T at 38, n. 54 (citing RCW 80.04.250; *WUTC v. PacifiCorp dba Pacific Power & Light Co.*, Docket No. UE-050684 et al., Order 04/03 at ¶ 68 (Apr. 17, 2006)).

1 full allocation of the cost associated with the NPC benefits Washington customers  
2 would be receiving.

3 To provide an illustrative example, say a homeowner wanted to save on  
4 heating and cooling costs by installing a heat pump to replace their furnace. However,  
5 the homeowner also knows that they would be selling their house in five years' time,  
6 despite the expected operational life of the new heat pump being 15 years. The  
7 homeowner would not be able to offer an installer only 1/3 of the cost of the  
8 installation because they only expect to utilize the heat pump for 1/3 of its operational  
9 life. To benefit from any cost and energy savings of a heat pump, the homeowner  
10 would need to pay the installer the full cost. This is the same situation as the gas  
11 conversion projects. Without the gas conversion projects, Washington customers  
12 would see no benefits.

13 **Q. Do you have a recommendation if the Commission approves proration of the**  
14 **capital costs for Jim Bridger Units 1 and 2 gas conversion?**

15 A. The proration of Jim Bridger Units 1 and 2 gas conversion project costs should be  
16 rejected. Coal-fired resource costs proration is fundamentally not the same  
17 circumstances as argued by Staff witness McGuire. Also, the gas-conversion projects  
18 represent a binary decision where without the conversion, Washington customers  
19 would not be able to continue taking electricity from Jim Bridger Units 1 and 2 after  
20 2025 due to CETA limitations.

21 In the event that the Commission orders a proration be applied to pro forma  
22 capital costs at Jim Bridger Units 1 and 2, the NPC benefits of utilizing the gas  
23 generation resource should also be prorated to match the proration of costs.



1 **D. Tracker for Coal Facility Costs**

2 **Q. Please describe Staff's proposal for a coal facility cost tracker.**

3 A. Staff recommends that the Company establish a tracker for the recovery of costs  
4 related to its coal fired facilities, consistent with Colstrip trackers established for PSE  
5 and Avista. Staff believes that including all plant-related costs (and cost offsets) for  
6 coal facilities in an annually updated tracker would allow for greater transparency  
7 into costs the Company incurs annually at the facilities, greater ability for parties to  
8 review those costs, and a greater degree of ratemaking flexibility if circumstances  
9 change at the facilities.<sup>74</sup> Furthermore, Staff cites statutory language within CETA  
10 which states that all decommissioning and remediation costs prudently incurred for a  
11 coal-fired resource shall be allowed in rates, and notes that more likely than not, a  
12 tracker would need to be implemented to track and true-up the recovery of  
13 decommissioning and remediation costs anyway, so it would be efficient to create a  
14 "catch-all" tracker for coal facilities now.

15 **Q. Does the Company support the creation of a coal cost tracker?**

16 A. While the Company is not opposed to establishing a coal facility tracker, the  
17 Company also feels that its proposed processes in the MYRP sufficiently addresses  
18 the coal cost removal from rates at the CETA deadline, without the creation of yet an  
19 additional tracker. The Company's proposal completely removes these costs, but with  
20 less administrative burden than Staff's proposal. Under the Company's current  
21 MYRP proposal, the Company has proposed to revise base rates towards the end of  
22 2025 to comply with CETA requirements to remove coal costs from rates.

23 Accordingly, non-NPC coal facility costs included in the Company's direct filing in

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<sup>74</sup> McGuire, Exh. CRM-1T at 62:3-65:13.

1 2025 were already identified, estimated, and provided in a workpaper supporting my  
2 direct testimony, and described in detail in that testimony.<sup>75</sup> These calculations can be  
3 finalized and provided to parties for review upon receipt of a final order in this case in  
4 the Company's compliance filing. The removal of these costs can then be  
5 accomplished through a simple tariff filing to adjust base rates at the end of 2025 to  
6 be effective on January 1, 2026. The Company's proposed process eases the  
7 administrative burden on the Commission, Commission Staff, and the Company by  
8 eliminating a tracker and a series of filings between 2024 and 2026. A subsequent  
9 decommissioning and remediation tracker can be created in a future filing for rates  
10 effective January 1, 2026.

11 **E. Fly Ash Revenue Deferral**

12 **Q. Does Staff offer a position on AWEC's petition for a deferral of increased fly ash**  
13 **revenues under docket UE-210852?**

14 A. Yes, Staff recommends that AWEC's petition be granted, and a tracker be established  
15 to return to customers the cumulative deferral balance associated with excess  
16 revenues from the sale of fly ash at the Jim Bridger generation plant over a two-year  
17 amortization period.<sup>76</sup> Staff concluded that actual fly ash revenues exceeding amounts  
18 established through the Company's 2020 GRC is material and consider the  
19 circumstances leading to those excess revenues to be extraordinary.<sup>77</sup>

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<sup>75</sup> Cheung, Exh. SLC-1T at 16:1-19:3.

<sup>76</sup> Tellez, Exh. AMT-1CT at 24:6-11.

<sup>77</sup> McGuire, Exh. CRM-1T at 25:14-18.

1 **Q. Did any other parties make recommendations with regards to the fly ash**  
2 **revenues deferral application?**

3 A. Yes, AWEC witness Mullins is also in support of the deferral of fly ash sales  
4 revenues differential that resulted from a new fly ash sales contract that commenced  
5 in October 2020. AWEC proposes a one-year amortization period.<sup>78</sup>

6 Witness Mullins claims that there is information imbalance at play, where the  
7 Company should have been aware of the potential for higher revenues at the time it  
8 submitted testimony and testified in the 2020 GRC and proposed an adjustment to  
9 reflect that anticipated change accordingly.

10 **Q. Was it possible for PacifiCorp to have incorporated the renewed fly ash revenues**  
11 **contract terms in the 2020 GRC?**

12 A. No. As described by Staff witness Tellez, and noted by AWEC witness Mullins, the  
13 renewed contract for fly ash revenues commenced in October of 2020, four or five  
14 months after the parties agreed to a settlement to resolve the 2020 GRC. The contract  
15 indicates an execution date of September 16, 2020, which is well after the date the  
16 settlement agreement was filed with the Commission for the 2020 GRC, in July  
17 2020.<sup>79</sup>

18 **Q. Staff witness Tellez references May 2020 signature dates on the referenced**  
19 **contract.<sup>80</sup> What are those?**

20 A. The May 2020 signature dates are found in various exhibits supporting the main  
21 contract but pre-date execution of the final contract. These exhibits are commonplace  
22 templates and are a requirement for contractors to sign to allow on-site access to

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<sup>78</sup> Mullins, Exh. BGM-1CT at 29:13-30:5.

<sup>79</sup> Tellez, Exh. AMT-23C at 18.

<sup>80</sup> Tellez, Exh. AMT-1CT at 25:15.

1 evaluate and assess site and operational conditions in advance of contract negotiation  
2 processes, often in advance of or as part of a request for proposals (RFP). These  
3 agreements relate to site safety and are not specific to the fly ash contract. While  
4 these dates can indicate that consideration of an RFP is planned or may have  
5 commenced by the signature dates, the on-going dynamic nature of the bidding  
6 process and contract negotiations would not provide sufficient or reliable information  
7 for the Company to have incorporated a pro forma adjustment in the 2020 GRC that  
8 would have met the “known and measurable” requirement on pro forma changes in a  
9 rate case at that point in time. Ultimately, the contract and pricing could only be  
10 relied on after it was finalized through execution on September 16, 2020, almost two  
11 months after the settlement stipulation was filed in the 2020 GRC.

12 **Q. Does the Company agree with AWEC’s petition on the fly ash revenues**  
13 **deferral?**

14 A. No. The Company does not agree with the recommendation to return excess fly ash  
15 revenues as per AWEC’s petition in docket UE-210852. In its petition, AWEC asserts  
16 that since the conclusion of PacifiCorp’s last general rate case, docket UE-191024,  
17 the Company had entered into a new contract to sell fly ash that results in higher fly  
18 ash revenues than amounts built into rates.<sup>81</sup> AWEC’s request for the Company to  
19 return this revenue differential is predicated on this single-item variance, and lacks  
20 consideration for an overall picture that properly reflects PacifiCorp’s earnings as a  
21 whole. For the period ended December 31, 2021, the Company reported in its annual  
22 CBR that earnings were substantially lower than its approved ROE. On a normalized

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<sup>81</sup> *In the Matter of Alliance of Western Energy Consumers, Petition for Order Approving Deferral of Increased Fly Ash Revenue*, Docket No. UE-210852, Petition for Accounting Order of the Alliance of Western Energy Consumers at ¶ 5 (Nov. 8, 2021).

1 basis, the Company reported 6.93 percent ROE in its December 2021 CBR.  
2 Subsequently in its December 2022 CBR, the Company reported only 0.81 ROE on a  
3 normalized basis. This outcome reflects that the Company has been substantially and  
4 severely under earning, even with new rates from docket UE-191024 becoming  
5 effective January 1, 2021. This means that, while fly ash sales revenues, just one  
6 component to the Company's revenue requirement, have shown an increase relative  
7 to amounts approved in rates, many other expenses have also risen drastically beyond  
8 approved levels, and more than fully offset the higher level of fly ash sales recorded  
9 under the new sales contract. Given the Company's already dismal earnings  
10 performance, to return this excess revenue, without any offsetting true-up of  
11 increased expenses would be one-sided and further erode the already low ROE in the  
12 2021 and 2022 reporting period.

13 **Q. If the Commission approves the fly ash revenues deferral, should AWEC's or**  
14 **Staff's calculated deferral amount be adopted?**

15 A. No. AWEC witness Mullins' calculation reflected a few mathematical issues.<sup>82</sup> One  
16 of which is that in imputing interest accrual, there were multiple months where  
17 interest rates were either mis-keyed, or shifted by one month around quarter-ends  
18 where the FERC quarterly interest rate changes. Correcting for the interest rate  
19 references reduces AWEC's proposed annual amortization by approximately \$4  
20 thousand.

21 Next, witness Mullins applied a proration calculation where for the first month  
22 of the deferral, in November 2021, the monthly fly ash revenue was prorated to  
23 reflect a reduction for the deferral application having submitted on November 8,

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<sup>82</sup> See Mullins, Exh. BGM-6.

1 2021. That proration formula is unfortunately copied down through the rest of witness  
2 Mullins' calculation of the deferral. Correcting for that formula error would increase  
3 the proposed amortization amount by approximately \$1.8 million.

4 Finally, witness Mullins relied on actual fly ash revenues provided in the  
5 Company's response to WUTC 134 as the basis to calculate the proposed deferral  
6 amortization. Since the data request was completed in mid-August 2023, only actual  
7 fly ash revenues through July 2023 had been calculated. In AWEC's calculations,  
8 witness Mullins pulled in August 2022 through February 2023 figures as a proxy for  
9 the estimated deferral balance for August 2023 through February 2024. Should the  
10 Commission adopt the proposed deferral and amortization of fly ash revenues,  
11 balances for those imputed months should be trued-up to reflect actual revenues  
12 recorded by the Company over that period.

13 Staff witness Tellez recommended that the excess revenues from the sale of  
14 fly ash at Jim Bridger be passed back to customers over a two-year period, but did not  
15 provide an amortization schedule.<sup>83</sup> Witness Tellez does provide an estimate of  
16 excess revenues to be approximately \$7.0 million. However, this amount is  
17 overstated, as it represents excess fly ash revenues deferred from the inception of the  
18 new fly ash contract in October 2020. AWEC's petition, docket UE-210852,  
19 specifically asks for "an order requiring PacifiCorp...to defer from the date of [its]  
20 petition the revenue generated by the Company's increased Jim Bridger fly ash  
21 sales."<sup>84</sup> The Washington-allocated deferred excess revenues should only be  
22 approximately \$5.8 million. Correcting AWEC's mathematical errors described

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<sup>83</sup> Tellez, Exh. AMT-1CT at 26:21-27:2.

<sup>84</sup> Docket No. UE-210852, Petition at ¶ 1.

1 above, AWEC's calculation would support the \$5.8 million of excess revenues  
2 (before interest accrual). With interest accrual, the total deferred amount subject to  
3 amortization would be approximately \$6.3 million, as opposed to the \$4.6 million as  
4 stated in AWEC witness Mullins' testimony.<sup>85</sup> Continuing interest accumulation  
5 through the proposed amortization period, AWEC's proposed one-year amortization  
6 would result in approximately \$6.6 million being amortized back to customers.  
7 Staff's amortization proposal over two years, in a tracker, would result in  
8 approximately \$3.4 million to be amortized back to customers on an annual basis.

9 **VII. PUBLIC COUNSEL ADJUSTMENTS NOT ACCEPTED BY THE COMPANY**

10 **Q. Has Public Counsel proposed any adjustments to revenue requirement in this**  
11 **case?**

12 A. Yes, Public Counsel's proposed revenue requirement adjustments all overlap with at  
13 least one other intervenor's testimony. Accordingly, the Company's response to  
14 Public Counsel's proposed revenue requirement adjustments are discussed either in  
15 other sections of my testimony (pension expense update and cancelled Colstrip  
16 projects), or alternatively, in the rebuttal testimony of Company witness McVee  
17 (regulatory assets amortization),<sup>86</sup> and Company witness Allen L. Berreth  
18 (incremental wildfire and vegetation management expenses).<sup>87</sup>

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<sup>85</sup> Mullins, Exh. BGM-1CT at 30:9.

<sup>86</sup> McVee, Exh. MDM-2T at 71-74.

<sup>87</sup> Berreth, Exh. ALB-3T.

1 **Q. In addition to the two instances where Public Counsel erroneously duplicated**  
2 **RY1 change impacts into RY2 calculations, are there other instances where this**  
3 **issue exists?**

4 A. Yes, Public Counsel witness Crane also replicated RY1's price change impact in RY2  
5 in Public Counsel's calculation of the revenue requirement impact from the proposed  
6 disallowances in incremental wildfire and vegetation management expenses.<sup>88</sup> Public  
7 Counsel's proposal reduces RY1 price change by approximately \$633 thousand, but  
8 there should be no incremental impact on price change in RY2. As explained in  
9 earlier sections of my testimony, because RY2 price change is calculated based on  
10 RY1's determined price change, any underlying changes to revenue requirement in  
11 RY1 would naturally flow through RY2, and would not need to be duplicated in  
12 RY2's price change request.

13 **Q. Are there other computational issues with Public Counsel's calculations?**

14 A. Yes, with regards to Public Counsel's proposal to remove all regulatory asset  
15 amortizations from the Company's filing, witness Crane removed the RY1  
16 amortization expense from the case.<sup>89</sup> However, because the Company has proposed  
17 one-year amortization periods on all requested regulatory assets recovery, in RY2 the  
18 Company has included an adjustment to reverse the amortization expenses to  
19 recognize that the amortization would be finished by the beginning of RY2. Where  
20 Public Counsel is proposing to remove the amortization expense in RY1 by reversing  
21 the amounts included in adjustment 8.2 of my direct Exhibit No. SLC-4, there should

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<sup>88</sup> Crane, Exh. ACC-3.

<sup>89</sup> *Id.*



1 be a corresponding reversal of amounts reflected in adjustment 16.1 of my direct  
2 Exhibit No. SLC-5 as well.

3 **VII. AWEC ADJUSTMENTS NOT ACCEPTED BY THE COMPANY**

4 **A. Wildfire Litigation Expense**

5 **Q. Please describe the adjustment proposed by AWEC regarding wildfire litigation**  
6 **expense.**

7 A. AWEC witness Kaufman surmises that while the Company has proposed not seeking  
8 recovery of specific wildfire events through removal of certain restoration costs and  
9 adjusting injuries and damages to reflect a three-year average, there is no  
10 corresponding proposal to adjust litigation expenses.<sup>90</sup> Accordingly, witness Kaufman  
11 recommends excluding from rates \$4.8 million, on a total-Company basis, of  
12 litigation expense recorded in 2022.

13 **Q. How did witness Kaufman determine the amounts to be included in AWEC's**  
14 **proposal?**

15 A. It appears witness Kaufman utilized legal expense data provided in the Company's  
16 response to AWEC Data Request 102,<sup>91</sup> and filtered Order Names by anything that  
17 has the text "fire" in it. Witness Kaufman isolated the dollar amounts under any order  
18 with the word "fire" in its name for both 2021 and 2022. The \$4.8 million  
19 recommended exclusion is the total dollars for calendar year 2022.

20 **Q. Are there issues with how AWEC quantified their proposed removal amounts?**

21 A. Yes. The historical test period in this case is the 12 months ended June 2022.  
22 Accordingly, a proposal to remove historically recorded expenses should be

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<sup>90</sup> Kaufman, Exh. LDK-1CT at 47:16-49:1.

<sup>91</sup> Kaufman, Exh. LDK-3C at 4-8. [pages 6-8 are confidential].

1 calculated based on amounts recorded between July 2021 and June 2022. A proposal  
2 to remove the calendar year 2022 amounts creates a mismatch between the  
3 adjustment amount, and the actual expenses recorded in the historical test period.

4 Secondly, because witness Kaufman filtered Order Names by using the text  
5 “fire,” the list of events witness Kaufman presented in the workpaper supporting this  
6 proposed adjustment included more than the specific wildfire events AWEC intended  
7 to address, but also a couple of house fire events, and one fire incident from 2018.

8 Finally, and most importantly, almost all the expenses identified by witness  
9 Kaufman to be removed have in fact already been removed from the MYRP through  
10 Adjustment 4.9 – Legal Expenses.

11 **Q. Can you describe Adjustment 4.9 – Legal Expenses?**

12 A. Yes. Consistent with past rate case treatment, Adjustment 4.9 – Legal Expenses,  
13 reallocates the Company’s per books legal expenses in the historical test period.  
14 Legal expenses are situs assigned to the extent they can be attributed to a specific  
15 jurisdiction in accordance with the stipulation on docket UE-111190 filed in February  
16 2012, where an adjustment to legal expense was agreed to by all parties (including  
17 WUTC Staff, Public Counsel, and Industrial Consumers of Northwest Utilities  
18 (ICNU), now AWEC) to situs assign legal expenses where possible.<sup>92</sup> Therefore,  
19 where the specific wildfire events witness Kaufman took issue with did not originate  
20 in Washington, all the associated legal expense had been reallocated back to the  
21 appropriate situs jurisdiction under Adjustment 4.9. Please refer to confidential  
22 Exhibit SLC-14C for a listing of legal matters for which litigation expense was

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<sup>92</sup> See *WUTC v. PacifiCorp dba Pacific Power & Light Co.*, Docket No. UE-111190, Settlement Stipulation at ¶ 14 (Mar. 30, 2012).

1 reallocated through Adjustment 4.9.

2 **B. Injuries and Damages**

3 **Q. Please describe AWEC's proposed change to injuries and damages expense.**

4 A. In this case, the Company has included a three-year average level of actual cash paid  
5 expense for injuries and damages. AWEC witness Kaufman proposes to use a two-  
6 year average instead of the three-year average, because "Pacific Power's three-year  
7 average includes an abnormal level of injuries in 2019."<sup>93</sup>

8 **Q. Did witness Kaufman explain why 2019 historical expense is considered**  
9 **abnormal?**

10 A. No.

11 **Q. Did witness Kaufman explain why a two-year average is a better approach to**  
12 **normalizing expenses, as compared to a three-year average?**

13 A. No.

14 **Q. Do you agree that a two-year average yields a more representative level of**  
15 **normalized expenses?**

16 A. No. The purpose of averaging expenses in a rate proceeding, is to normalize spikes  
17 and dips in historical data, recognizing that those spikes and dips are a given in the  
18 normal course of business. The idea is that by pooling more data points, and taking an  
19 average, the erratic movements that cannot fully be anticipated or expected to  
20 perpetuate year-over-year can be smoothed out. In that sense, a reduction in the  
21 number of data points used is counter to the underlying intent of an averaging  
22 calculation. To improve the normalization effect of an average calculation, more  
23 years of data points should be used, not less. Moreover, in analyzing statistics, it is

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<sup>93</sup> Kaufman, Exh. LDK-1CT at 48:10.

1 often difficult to establish trends or meaningful conclusion with two or less data  
2 points.

3 **Q. Did the Company evaluate an average injuries and damages level that captured**  
4 **more years' expenses?**

5 A. Yes. As noted in the Company's response to Public Counsel Data Request 244,<sup>94</sup>  
6 using a six-year historical average of cash paid on claims net of insurance receivables  
7 instead of a three-year historical average of cash paid on claims net of insurance  
8 receivables as proposed in its direct filing, injuries and damages (I&D) liability  
9 expense in this proceeding would be approximately \$147 thousand higher than  
10 amounts filed.

11 **Q. What is your recommendation on AWEC's recommendation on injuries and**  
12 **damages expense?**

13 A. I recommend AWEC's recommendation be rejected, and the three-year average  
14 methodology as filed in the Company's direct testimony be adopted.

15 **C. Disallowance of Pro Forma Projects less than \$1 Million**

16 **Q. Please describe AWEC's adjustment to disallow all capital projects less than \$1**  
17 **million from the Company's request.**

18 A. AWEC witness Mullins recommends exclusion of all capital additions projects less  
19 than \$1 million because the Company had not provided discrete descriptions of these  
20 projects in its filing.<sup>95</sup> Witness Mullins claims that it would be impossible to evaluate  
21 the projects without knowing what the projects were. Witness Mullins claims that  
22 there is approximately \$158.8 million in total-Company capital additions that are

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<sup>94</sup> Cheung, Exh. SLC-15.

<sup>95</sup> Mullins, Exh. BGM-1CT at 24:9-15.

1 projects less than \$1 million and that equates approximately to \$9.9 million allocated  
2 to Washington.

3 **Q. Did witness Mullins correctly cite references in the Company's direct testimony**  
4 **supporting the proposed adjustment to remove capital projects less than**  
5 **\$1 million?**

6 A. No. The citation referenced in testimony is "Exh. SLC-4 at 8.4.33-8.4.4." <sup>96</sup> However,  
7 this is not the correct reference. The correct reference should be Exhibit No. SLC-4 at  
8 8.4.33-8.4.46.

9 **Q. Did the Company provide a listing identifying each individual project less than**  
10 **\$1 million?**

11 A. Yes. A listing of projects less than \$1 million was included in the Company's  
12 workpapers supporting its direct filing. Specifically, the workpaper file named  
13 "230172-PAC-SLC-8-4ProFormaMajorPlantAdditionsYear1.xlsx" submitted in  
14 support of my direct testimony and exhibits. This workpaper has a listing of every  
15 project less than \$1 million shown on each of the spreadsheet tabs from tab "8.4.33"  
16 through "8.4.46".

17 **Q. Did the Company receive a discovery request asking for a listing of the projects**  
18 **less than \$1 million?**

19 A. No, it did not.

20 **Q. Do you have any concerns with the way witness Mullins calculated the revenue**  
21 **requirement impact for the adjustment to disallow projects less than \$1 million?**

22 A. Yes. Witness Mullins used a simplistic, high-level approach to calculate the revenue  
23 requirement impact that does not utilize a proper Average-of-Monthly-Averages

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<sup>96</sup> Mullins, Exh. BGM-1CT at 23, n. 22.

1 (AMA) calculation for rate base. It also appears witness Mullins extrapolated an all-  
2 function, average depreciation rate of 3.13 percent applied to calculate depreciation  
3 expense proposed for removal, in contrast with the function-specific depreciation rate  
4 the Company applies in its calculation of pro forma depreciation expense.

5 Furthermore, witness Mullins' depreciation calculation simply applies the imputed  
6 all-function average depreciation rate to the total balance of projects removed and  
7 does not take into account the in-service timing of each project, which is again,  
8 something the Company's calculation does consider in its pro forma depreciation  
9 expense calculations. Finally, witness Mullins' calculation for the associated change  
10 in Accumulated Deferred Income Tax (ADIT) for the removal of projects less than \$1  
11 million does not follow the AMA convention and the ADIT balances were also not  
12 pro-rated per IRS regulations. Witness Mullins' quantification of the impact of the  
13 proposed adjustment is at best a high-level "guess-timate". Should the Commission  
14 find in favor of witness Mullins' proposal to remove all capital projects less than \$1  
15 million from this case, the Company should provide more accurate quantifications of  
16 the removal impact taking into account the different functional depreciation expenses,  
17 and the specific in-service timing of the projects to be removed.

18 **Q. Has the Company historically included projects less than \$1 million in its rate**  
19 **filings?**

20 A. Yes, the Company has routinely included projects less than \$1 million in its rate  
21 filings in the past.

22 **Q. What is your recommendation with regards to witness Mullins' proposal to**  
23 **remove all capital projects less than \$1 million?**

24 A. I recommend that witness Mullins' proposal be rejected, as the rationale in support of

1 the removal of projects less than \$1 million is moot. The Company did in fact provide  
2 a complete listing of specific projects that constitute the totals for projects less than  
3 \$1 million. It is also not a new occurrence for the Company to include projects less  
4 than \$1 million in its rate filing. AWEC also had ample time between the Company's  
5 filing and submission of testimony to issue discovery requests for any details they felt  
6 were lacking but have not done so.

7 **D. NPC Forecast Period**

8 **Q. Please describe AWEC's proposal regarding the NPC forecast period.**

9 A. AWEC recommends that the Company be required to perform an update to NPC  
10 corresponding to the rate effective periods at issue in this case.<sup>97</sup> Specifically, AWEC  
11 recommends the update encompass the 12-months ending February 2025 for RY1 and  
12 12-months ended February 2026 for RY2.

13 **Q. Why is the Company's proposed NPC forecast modelled on a calendar year  
14 basis?**

15 A. NPC forecasts necessarily rely on underlying capital investments assumptions as part  
16 of the forecast process because capital investments inform and influences the  
17 availability of resources over a forecast period. Accordingly, a NPC forecast period  
18 should be appropriately matched with the underlying capital placed in-service timing  
19 included in the case. In this case, capital placed in service, as well as all other aspects  
20 of revenue requirement are modelled based on calendar periods 2024 and 2025 for  
21 RY1 and RY2 respectively.

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<sup>97</sup> Mullins, Exh. BGM-1CT at 20:22-21:2.

1 **Q. Why is revenue requirement being modelled on a calendar year basis?**

2 A. The primary reason why the Company has modelled revenue requirement on a  
3 calendar year basis is to better facilitate subsequent filing requirements after the  
4 MYRP proceeding concludes. Specifically, with regards to the provisional capital  
5 review process, as described above, the Company's proposal is to use its annual CBR  
6 as the basis on which to report actual plant in service. Since the Company prepares its  
7 CBR on a calendar year basis, having rates assumptions in this filing be synchronized  
8 to a calendar year basis will better support the subsequent reporting processes and  
9 limits anymore unnecessary administrative burdens.

10 **Q. Has the forecast period always been required to match rate effective periods in a**  
11 **case?**

12 A. Not that I am aware. With forecasts in RY1 being based on calendar year 2024, but  
13 rates not becoming effective until March, the Company is essentially volunteering to  
14 accept a three-month lag on collecting costs through rates. While it would be ideal if  
15 utility rates reflected simultaneous cost recovery, that is never the case in regulatory  
16 ratemaking. In that sense, it is less important that the forecasts period match the rate  
17 effective period, but more important that within the forecast period, costs and benefits  
18 are properly matched. It is also my understanding that the Commission addressed this  
19 issue in PacifiCorp's most recent PCORC filing, where there was a mismatch  
20 between the NPC baseline year and the rate year. The Commission determined that  
21 this mismatch did not cause any issues and rejected AWEC's arguments that this  
22 would be a departure from Commission practice.<sup>98</sup>

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<sup>98</sup> Docket No. UE-210402, Order 06 at ¶¶ 137-138 (March 29, 2022).



1 **Q. Hypothetically, could the rest of revenue requirement assumptions be rolled-**  
2 **forward as well to match AWEC’s recommended NPC forecast periods?**

3 A. Yes, but to do so would require recalculation of the Company’s filing in its entirety,  
4 which would take multiple months to complete. For reference, the Company began  
5 working on this MYRP filing in October 2022, which was then filed in March 2023.  
6 In particular, moving the forecast period forward in this case, would require the  
7 historical test period to also be rolled forward, as 12 months ended June 2022 data is  
8 stale at this point. This would result in changing the starting point on which all of the  
9 Company’s ratemaking adjustments were calculated, further complicating the  
10 process.

11 **Q. What possible rate impacts might result if the forecast period for the entire filing**  
12 **was rolled-forward to match the anticipated rate effective periods?**

13 A. Many things could happen if the Company had to revisit forecast information  
14 reflected in this case. But one issue that immediately comes to mind are the large  
15 wind and transmission capital projects that are currently anticipated to be placed in  
16 service towards the end of 2024. The availability of these wind and transmission  
17 resources could possibly allow Washington customers to see a benefit in lower NPC,  
18 but because of the AMA rate base methodology in this filing, in RY1 Washington  
19 customers are only paying a fraction of the costs associated with those projects being  
20 placed in service based on AMA rate base for 12 months ending December 2024.  
21 Rolling forward the forecast period to 12 months ending February 2025 would result  
22 in more months of full asset in-service amounts be included in the AMA rate base  
23 calculation in RY1, thus increasing the revenue requirement in RY1 from a capital  
24 investments costs perspective. A similar effect would also happen for RY2, for major

1 capital projects anticipated to be placed in service towards the end of 2025. Table 6  
 2 shows a comparison of AMA rate base for the specific wind and transmission rate  
 3 base additions for projects expected to be placed in service at the end of 2024.

Table 6 – AMA Rate Base for Major Capital Projects in RY1 and RY2

	<b>December 2024 AMA Gross Plant</b>	<b>February 2025 AMA Gross Plant</b>	<b>Variance</b>
Wind – RY1	\$2.3 million	\$8.9 million	\$6.6 million
Transmission – RY1	\$37.8 million	\$71.1 million	\$33.4 million
		<b>Total Variance – RY1</b>	<b>\$40.0 million</b>
Wind – RY2	\$59.0 million	\$70.1 million	\$11.2 million
Transmission – RY2	\$201.1 million	\$201.2 million	\$0.1 million
		<b>Total Variance – RY2</b>	<b>\$11.2 million</b>

4 In addition to the higher rate base balance for both rate years, if the NPC  
 5 forecast period for RY2 were to be advanced to 12 months ending February 2026,  
 6 then RY2’s NPC forecast would reflect 2 months of forecasts in 2026 that cannot  
 7 include any coal-fired resources. This change would also conceivably result in higher  
 8 costs for Washington customers in RY2.

9 **Q. Do you support AWEC’s proposal to modify NPC forecast periods?**

10 A. No. Maintaining calendar year forecast periods in NPC appropriately aligns costs and  
 11 benefits reflected in rates for any given rate period. It also better facilitates after-the-  
 12 fact review processes as part of the MYRP. Finally, advancing the NPC forecast  
 13 periods to reflect 12-month periods ending February could possibly increase  
 14 Washington customer rates for both rate years in the current MYRP.

15 **E. Production Factor**

16 **Q. How are production factors adjustment used in this proceeding?**

17 A. The production factor adjustment is applied to the generation-related pro forma

1 capital additions and associated revenue requirement components to adjust the pro  
2 forma cost levels back to the historical test period levels.<sup>99</sup> The production factor  
3 adjustment is calculated by dividing Washington's normalized historical retail sales  
4 of 4,194,177 MWh (12-months ending June 2022) by Washington's normalized  
5 forecasted retail sales of 4,171,557 (12-months ending December 2024).

6 **Q. AWEC witness Mullins recommends removing the production factor adjustment**  
7 **when calculating revenue requirement.<sup>100</sup> What is the basis for witness Mullins**  
8 **claim?**

9 A. Witness Mullins conducted an analysis of the Company's production factor  
10 adjustment based on historical load for the test period relative to the forecast rate  
11 period loads, both of which were at input level in witness Mullins' analysis.<sup>101</sup> Based  
12 on the analysis, witness Mullins asserts that the Company's production factor  
13 adjustment for the rate year is overstated.

14 **Q. How does the Company calculate the production factor adjustment for the test**  
15 **year?**

16 A. The Company calculates the production factor adjustment as the ratio of historical  
17 year retail sales to forecast year retail sales. Historical retail sales are known and the  
18 forecasted retail sales are developed from historical retail sales creating a reliable  
19 basis for comparison. This methodology of calculating the production factor  
20 adjustment was adopted after the 2008 GRC settlement,<sup>102</sup> and officially included as

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<sup>99</sup> Cheung, Exh. SLC-1T at 8:2-5.

<sup>100</sup> Mullins, Exh. BGM-1CT at 57:3-5.

<sup>101</sup> Mullins, Exh. BGM-1CT at 55:15-18.

<sup>102</sup> See *WUTC v. PacifiCorp dba Pacific Power & Light Co.*, Docket No. UE-080220, Order 05, Settlement Stipulation (Oct. 8, 2008).

1 part of revenue requirement calculations in the 2009 GRC.<sup>103</sup> The same methodology  
2 has been consistently applied in ratemaking dockets including GRCs and PCORCs  
3 for over a decade.

4 **Q. Witness Mullins claims that “the accuracy of PacifiCorp’s sales forecast relative**  
5 **to its load forecast cannot be confirmed in any way.”<sup>104</sup> How does the Company**  
6 **calculate the forecasted load at input?**

7 A. The Company first calculates the retail sales forecast and then multiplies those sales  
8 by a line loss factor to calculate load at system input. The Company uses the average  
9 of the previous five-years of annual line losses to produce a normalized expectation  
10 of line losses in a forecast year.

11 **Q. Is this the same line loss factor as in the historical year?**

12 A. No, the historical year only contains one year of line losses, which is different from  
13 the five-year average line losses reflected in a forecast. As witness Mullins pointed  
14 out, the historical year line losses are 9.0 percent, while the forecasted five-year  
15 average line losses are 9.7 percent.

16 **Q. Is witness Mullins production factor adjustment analysis appropriate?**

17 A. No. Witness Mullins’ analysis relies on input level data rather than retail level data.  
18 The use of this input level data introduces line loss variability and creates an  
19 inappropriate comparison. For example, witness Mullins calculates the production  
20 factor adjustment using the historical test year value of 4,572,362 MWh, which is at  
21 the input level and relies on the 9.0 percent line losses experienced over the 12-  
22 months ending June 2022, whereas their forecast value of 4,577,439 MWh over the

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<sup>103</sup> *WUTC v. PacifiCorp dba Pacific Power & Light Co.*, Docket No. UE-090205, Dalley, Exh. RDB-1T at 5:7-17 (Feb. 2, 2009).

<sup>104</sup> Mullins, Exh. BGM-1CT at 56:10-12.

1 12-months ending December 2024, while also at input, relies on the 9.7 percent  
2 average line losses experienced in Washington over the five-year period of 2017 to  
3 2021. By using retail sales, the Company's production factor adjustment avoids the  
4 line loss variability in witness Mullins' analysis and allows for the consistent  
5 calculation of a production factor adjustment.

6 **Q. Does witness Mullins make a recommendation based on their flawed analysis?**

7 A. Yes. Witness Mullins recommends the removal of the production factor adjustment  
8 when calculating revenue requirement based on their analysis using inconsistent  
9 figures at the system input level, and then erroneously concluding that the production  
10 factor is immaterial.<sup>105</sup> As discussed above, the Company's methodology of the  
11 production factor calculation is superior in that it avoids the line loss variability as  
12 compared to AWEC's proposed methodology based on loads at input level. It is also  
13 consistent with Commission precedent and has been utilized since 2009. Witness  
14 Mullins' recommendation is based on a flawed methodology and should be rejected.

15 **F. Investors Supplied Working Capital**

16 **Q. Please describe AWEC's issue with FERC account 143 and FERC account 232**  
17 **balances in the Company's filing.**

18 A. Witness Mullins alleges that the Company has double counted the FERC account 143  
19 (Other Accounts Receivable) of \$3,475,500 and FERC account 232 (Accounts  
20 Payable) balance of (\$728,541) in its request by including the balances both in its  
21 investors supplied working capital (ISWC) calculations and also otherwise in rate  
22 base.<sup>106</sup> AWEC witness Mullins came to this conclusion because the balances were

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<sup>105</sup> Mullins, Exh. BGM-1CT at 57:3-5.

<sup>106</sup> Mullins, Exh. BGM-1CT at 61:10-13.

1 spotted in the Company’s B-Tabs (specifically, workpapers titled  
2 “B14WorkingCapital”) as well as an inclusion in the ISWC model.

3 **Q. What are B-tabs?**

4 A. B-tabs are granular level reports that present the Company’s historical test period  
5 balances that serve as the starting point of the Company’s process to build a rate  
6 filing. However, just because balances are shown in B-Tabs does not mean that those  
7 balances are included in the Company’s rate request. From that starting point, the  
8 Company then develops restating and pro forma adjustments as needed to reflect  
9 normal or expected operating conditions, or to maintain compliance with adjustments  
10 previously ordered by the Commission.

11 **Q. Are the referenced FERC account 143 and FERC account 232 balances left in**  
12 **rate base in the Company’s revenue requirement calculation?**

13 A. No. The Company prepares Adjustment 8.5 – Miscellaneous Rate Base adjustment to  
14 remove all working capital balances that are included in Washington rates through its  
15 ISWC model. The below illustration is the top-most section of Page 8.5 in Exhibit  
16 No. SLC-4, in support of my direct testimony. Please note that the first four lines of  
17 adjustments are removing the exact FERC account balances AWEC witness Mullins  
18 has identified as needing to be removed.

Illustration B – Miscellaneous Rate Base Adjustment

PacifiCorp						PAGE	8.5
Washington 2023 General Rate Case							
Miscellaneous Rate Base							
			TOTAL			WASHINGTON	
	<u>ACCOUNT</u>	<u>Type</u>	<u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
<b>Current Assets:</b>							
	Other A/R	OWC143 RES	(49,060,066)	SO	7.085%	(3,475,700)	
	Accounts Payable	OWC232 RES	6,561,112	SO	7.085%	464,827	
	Accounts Payable	OWC232 RES	3,305,186	SG	7.979%	263,713	
	Accounts Payable	OWC232 RES	3,252,214	CAEE	0.000%	-	
	Other Deferred Credit	OWC2533 RES	8,411,097	CAGE	0.000%	-	
	ARO Reg Liability	OWC254105 RES	(19,803)	CAEE	0.000%	-	
	ARO Reg Liability	OWC254105 RES	19,803	CAGE	0.000%	-	
			<u>(27,530,457)</u>			<u>(2,747,159)</u>	8.5.2

1 **Q. Is Adjustment 8.5 – Miscellaneous Rate Base a new adjustment?**

2 A. No. The Company has made this adjustment for many rate cases previously, in all rate  
3 filings in the past decade including, docket UE-191024 (2020 GRC), and docket  
4 UE-152253 (2015 Limited-Issue Rate Filing), docket UE-140762 (2014 GRC), and  
5 docket UE-130043 (2013 GRC). Many of these cases witness Mullins has also  
6 participated in.

7 **Q. Did AWEC raise any other issues with balances included in the calculation of**  
8 **ISWC?**

9 A. Yes. Witness Mullins takes issue with the Company’s classification of prepaid  
10 pension assets as a current asset and proposes to exclude it from its calculation of  
11 ISWC.<sup>107</sup> Witness Mullins states that a pension asset is typically considered a non-  
12 current asset, and that by including pension asset balances as a current asset, the  
13 Company has basically included pension settlement amounts in rate base through the  
14 ISWC calculation, even though ratepayer responsibility for the settlement has not  
15 been established.

<sup>107</sup> Mullins, Exh. BGM-1CT at 62:2-20.

1 **Q. Are pension asset balances appropriately included as current assets in the**  
2 **Company's ISWC model?**

3 A. Yes. The classification of pension and post-retirement regulatory assets and liabilities  
4 was established in docket UE-130043. The direct testimony of Company witness  
5 Douglas K. Stuver describes the rationale supporting the classification of pension and  
6 other post-retirement benefits associated regulatory balances as current assets or  
7 liabilities, stating that,

8 Pension and other post-retirement benefits liabilities (FERC account  
9 228.3) and the associated regulatory assets (included in FERC account  
10 182.3) represent the difference between the amount the Company has  
11 contributed to its pension and post-retirement benefit plans and the  
12 amount the Company has recorded to expense for those same plans.  
13 For ratemaking purposes, the Company recovers pension and post-  
14 retirement costs based on the amount recorded to expense. Investor  
15 capital is impacted for any difference between the amounts contributed  
16 and the amounts included in rates as expense.

17 For example, if the Company records \$10.0 million of pension and  
18 post-retirement benefits expense but contributes \$15.0 million to the  
19 pension and post-retirement benefit plans, customer rates reflect the  
20 \$10.0 million in expense, and investor capital is used to finance the  
21 \$5.0 million of contributions in excess of the amount expensed.  
22 Accordingly, it is appropriate to include this \$5.0 million in investor-  
23 supplied working capital to compensate investors for their cost of  
24 capital. Likewise, if the Company records \$15.0 million of pension  
25 and post-retirement benefits expense but contributes \$10.0 million to  
26 the pension and post-retirement benefit plans, customer rates reflect  
27 \$5.0 million more than the Company has contributed. Accordingly, it  
28 is appropriate to include a net liability of \$5.0 million in investor-  
29 supplied working capital for these customer-provided funds.<sup>108</sup>

30 In the same docket, in response to Company witness Stuver's testimony, Staff  
31 agreed with the Company's rationale to include regulatory assets and liabilities for  
32 pension and post-retirement benefits in the current assets and current liabilities

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<sup>108</sup> *WUTC v. PacifiCorp dba Pacific Power & Light Co.*, Docket No. UE-130043, Exh. DKS-1T at 7:21-8:17 (Jan. 11, 2013).



1 columns of the ISWC calculation, rather than in the investment columns because it  
2 achieves a proper balance of ratepayer interests and allows investors to earn a return  
3 on the net unamortized funds they contributed to employee post-retirement  
4 benefits.<sup>109</sup> The Commission determined that PacifiCorp's proposed adjustments to  
5 working capital (including specifically the inclusion of pension and post-retirement  
6 regulatory assets and liabilities as current assets in the ISWC model) was supported  
7 by the record and should be allowed.<sup>110</sup>

8 **Q. Is it true, as witness Mullins implies, that customer responsibility for pension**  
9 **settlement has not been established?**

10 A. No. In docket UE-181042, the Commission approved deferred accounting treatment  
11 related to non-contributory defined benefits pension plans, specifically as it relates to  
12 the occurrence of pension events. Whereas generally accepted accounting practice  
13 would require accelerated recognition of the effect of pension events, the deferral and  
14 amortization of the impact of pension events over the same period used to amortize  
15 the underlying regulatory assets or liabilities is consistent with sound regulatory  
16 accounting practices and theory.<sup>111</sup>

17 **Q. Would the recording of a pension settlement asset result in an overall increase in**  
18 **rate base?**

19 A. No. Under the approved deferral and amortization treatment, when a pension event  
20 occurs, the pension settlement amount is credited out of underlying pension benefits  
21 regulatory assets and is moved into a pension settlement regulatory asset to be

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<sup>109</sup> Docket No. UE-130043, Order 05 at ¶ 236 (Dec. 4, 2013).

<sup>110</sup> *Id.*, ¶ 240.

<sup>111</sup> *In the matter of the Petition of Pacific Power & Light Company, Petitioner, For An Order Approving Deferred Accounting Related to Non-Contributory Defined Benefit Pension Plans*, Docket No. UE-181042, Order 01 at ¶ 12 (Apr. 11, 2019).

1 amortized over the same period previously used to amortize the underlying regulatory  
2 asset from which the amount was credited out. Therefore, the recording of a pension  
3 settlement regulatory asset does not represent an increase in the overall asset balance,  
4 only a reclassification. If not for the deferred accounting and amortization approved  
5 by the Commission, the pension settlement amount would have needed to be  
6 immediately expensed. The deferral and subsequent amortization continue the  
7 regulatory treatment of these costs as if the triggering event had not occurred,  
8 maintaining a stable level of expense for setting rates. Therefore, where underlying  
9 pension and post-retirement regulatory assets are appropriately classified as current  
10 assets in the ISWC model, so should any pension settlement regulatory assets.

11 **G. COVID Deferral**

12 **Q. What has AWEC proposed with regards to the Company's COVID deferral**  
13 **balances?**

14 A. AWEC recommends rejection of the Company's proposal to recover deferred COVID  
15 costs over a one-year amortization period.<sup>112</sup> AWEC states that other than a general  
16 description, no information was provided about what costs were included in the case  
17 to justify the inclusion of those costs for recovery. There is also no presentation of  
18 any tracked savings that was used to offset some of those costs.

19 **Q. Was there any mischaracterization in AWEC's proposal?**

20 A. Yes. First of all, AWEC witness Mullins stated that "[b]ased on the value included in  
21 this docket and a comparison to AWEC Data Request 029, PacifiCorp has included a  
22 balance with costs through November 2022."<sup>113</sup> This is inaccurate. In its direct filing,

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<sup>112</sup> Mullins, Exh. BGM-1CT at 57:7-61:2.

<sup>113</sup> Mullins, Exh. BGM-1CT at 58:14-15.

1 the Company reflected deferred COVID costs through September 2022, as reported in  
2 the Quarter 3 report on the COVID deferral in docket UE-200234.<sup>114</sup> AWEC Data  
3 Request 029<sup>115</sup> sought information for all deferrals that had outstanding balances,  
4 from 2020 to present. Accordingly, not all of the balances provided in the Company’s  
5 response to AWEC Data Request were captured in the Company’s recovery request in  
6 its direct filing.

7 Secondly, AWEC witness Mullins characterizes the costs recorded to the  
8 COVID deferral as “[l]ost revenues” and alleges that the deferred balance has not  
9 been properly reduced for savings.<sup>116</sup> This is a mischaracterization. The balances  
10 accumulated in the Company’s COVID deferral are included as consistent with Order  
11 01 in docket UE-200234, and reflect incremental costs net of benefits or savings.

12 Costs, and offsets, included in the COVID deferral include:

- 13 - Higher bad debt expenses,
- 14 - Costs to fund bill payment assistance program,
- 15 - Waived late fees,
- 16 - Increased labor and additional facilities to enable social distancing,
- 17 - Personal protective equipment, cleaning supplies and contact tracing,
- 18 - Technology costs to allow employees to work remotely,
- 19 - Cost reduction from lower employee expenses such as travel and training,
- 20 and
- 21 - CARES Act savings.

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<sup>114</sup> See *In the Matter of the Petition of PacifiCorp, dba Pacific Power & Light Co., For an Order Approving Deferral of Costs Associated with the COVID-19 Public Health Emergency*, Docket No. UE-200234, PacifiCorp’s Quarterly Report for Q3 2022 (Oct. 26, 2022).

<sup>115</sup> Cheung, Exh. SLC-15.

<sup>116</sup> Mullins, BGM-1CT at 58:18-19.

1           Most of the items captured in the COVID deferral are in fact real costs that the  
2 Company incurred expenses for. The higher bad debt expenses, funding for bill  
3 payment assistance programs, increased costs to facilitate social distancing and safety  
4 measures, and incremental technology costs are all expenses that the Company paid  
5 in response to the COVID pandemic. These cost categories make up approximately  
6 86 percent of the total net COVID deferral balance that the Company is seeking  
7 recovery for in this filing.<sup>117</sup>

8           Finally, in further discussion supporting why AWEC believes the amortization  
9 of deferred COVID costs should be disallowed, AWEC witness Mullins cites to the  
10 Company's 2021 earned ROE of 11.58 percent on a non-normalized basis.<sup>118</sup> ROE  
11 calculated on a non-normalized basis is not an accurate representation of the  
12 Company's performance for a reporting year. Non-normalized results only reflect a  
13 system allocation of accounting data, and does not reflect any regulatory adjustments,  
14 or treatments of balances, that is prescribed in Washington to accurately demonstrate  
15 the Company's earning outcomes, in addition to any normalization or averaging  
16 treatment of costs that have historically been ordered by the Commission for the  
17 purpose of reporting results of operations for ratemaking purposes. A much more  
18 indicative earnings measure is the normalized ROE. In calendar year 2021, the  
19 Company's reported normalized ROE was only 6.93 percent, which is well below  
20 authorized levels. Subsequently in 2022, the Company's reported normalized ROE  
21 was a dismal 0.81 percent.

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<sup>117</sup> Before taking into account savings and cost offsets.

<sup>118</sup> Mullins, BGM-1CT at 59:4-5.

1 **Q. Was the 2022 results of operations filing available to AWEC witness Mullins at**  
2 **the time response testimony was developed?**

3 A. Yes. The Company's 2022 results of operations was filed at the end of April 2023,  
4 more than four months before AWEC submitted testimony in this proceeding. Copies  
5 of results of operation reports filed between 2018 through 2022 were also provided as  
6 an attachment to the Company's response to Public Counsel Data Request 5.<sup>119</sup>

7 **Q. Did the Company provide details underlying the deferred COVID costs for**  
8 **which it seeks recovery in this proceeding?**

9 A. No it did not, and that was an oversight. The Company has been filing quarterly  
10 updates in the COVID deferral docket as required. The details of amounts deferred  
11 and the accumulation of quarter-over-quarter amounts is outlined in the workpapers  
12 supporting those filings. I have included a copy of the Quarter 3 report on the COVID  
13 deferral filed under docket UE-200234 as Exhibit No. SLC-16, which supports the  
14 total amount included in the Company's initial filing. A corresponding workpaper  
15 supporting my rebuttal testimony and exhibits has also been provided, named  
16 "230171-PAC-SLC-COVIDDeferralReportQ32022-ExhSLC8T.xlsx", which  
17 provides additional support for the amounts outlined in Exhibit No. SLC-16. Also, as  
18 per Order 01 in docket UE-200234, the Company has not applied any return-on  
19 imputation on the COVID deferral balances included in this case. The balance for  
20 which the Company is seeking recovery of comprises dollars spent in response to the  
21 COVID pandemic, net of savings, and nothing more.

22 In the late stages of finalizing the Company's rebuttal filing, however, the  
23 Company observed that it inadvertently omitted to include a small balance of \$36

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<sup>119</sup> Cheung, Exh. SLC-15.

1 thousand in technology costs to allow employees to work from home on a  
2 Washington-allocated basis in its recovery request in this filing. The total-company  
3 amount of approximately \$504 thousand was reported in the Company's Quarter 3  
4 report filed under docket UE-200234. The Washington-allocated portion of this cost  
5 was mistakenly left out of the Company's request and this oversight was caught after  
6 revenue requirement modelling had been finalized.

7 **Q. What is the Company's position on AWEC's proposal to disallow recovery of**  
8 **COVID deferred costs?**

9 A. AWEC's proposal to disallow recovery of COVID deferral costs is not reasonable.  
10 The Company has incurred an outlay of expenses in response to the COVID  
11 pandemic, which as authorized by Order 01 of docket UE-200234 is tracked and  
12 reported on a quarterly basis through quarterly reports filed with the Commission.  
13 This information is publicly available and can be requested through discovery  
14 throughout the current proceeding. Furthermore, AWEC's claim that the Company  
15 had over-earned during the deferral period is based on a non-normalized ROE  
16 reported in 2021, which feels like a disingenuous reference to make, given that  
17 normalized ROE is the more appropriate benchmark for evaluating earnings in a  
18 ratemaking context, and the 2021 ROE is also an outdated measure. A more recent  
19 2022 normalized ROE was published and publicized in April 2023, which shows that  
20 the Company's normalized ROE is reported at 0.81 percent. Accordingly, the  
21 recovery of COVID deferred expenses is justifiable.

1 **H. Pole Attachment Revenues**

2 **Q. Please describe AWEC's proposed adjustment to pole attachment revenues.<sup>120</sup>**

3 A. Based on historical data for FERC account 454.1 provided as part of the Company's  
4 response to AWEC Data Request 084,<sup>121</sup> witness Mullins is proposing an adjustment  
5 to increase pole attachment revenues in the current MYRP, based on the observation  
6 that the annual amounts provided in the response to AWEC Data Request 084 appear  
7 to have increased by 15.9 percent each year, on average since the 12-month period  
8 ended June 2019 through the 12-month period ended June 2023.

9 **Q. Does witness Mullins make any errors in the calculation of AWEC's proposed**  
10 **adjustment?**

11 A. Yes. First of all, witness Mullins describes their proposed adjustment as a reduction  
12 to RY1 *revenue requirement* of \$654 thousand, and a RY2 reduction *revenue*  
13 *requirement* of \$248 thousand. However, examining the supporting workpapers, it  
14 appears that the figures referenced are actually the proposed adjustment to RY1 and  
15 RY2 revenues, to which a gross-up factor would need to be applied to properly  
16 calculate the corresponding revenue requirement impact of the proposed change to  
17 pole attachment revenues.

18 Secondly, the proposed RY1 revenue adjustment is calculated as an increase  
19 based off the 12 months ended June 2023 balances, and not the historical test period  
20 balance from the 12 months ended June 2022. The reported FERC account 454.1  
21 balance for the 12-months ended June 2023 in AWEC Data Request 084 was \$1.3  
22 million, whereas the same balance for the historical test year 12-months ended June

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<sup>120</sup> Mullins, Exh. BGM-1CT at 63:2-64:3.

<sup>121</sup> Cheung, Exh. SLC-15.

1 2022 in this case is only \$905 thousand. Therefore, by applying the calculated  
2 average historical increase to the 12-months ended June 2023 balance, witness  
3 Mullins has artificially inflated their proposed adjustment. Correcting for this  
4 referencing error would reduce witness Mullins' proposed adjustment to revenues  
5 from \$654 thousand in RY1 to \$216 thousand, and the proposed adjustment to  
6 revenues in RY2 from \$248 thousand to \$178 thousand.

7 **Q. Was the data provided in the Company's response to AWEC Data Request 084**  
8 **the appropriate basis on which to impute the pole attachment revenue**  
9 **adjustment AWEC proposes?**

10 A. No. The data in the response to AWEC Data Request 084 was collated using all  
11 general ledger (GL) accounts associated with pole attachments which includes:

- 12 1) Contract rent revenues of pole attachments (GL 301864 – Revenue-Joint  
13 Use of Poles).
- 14 2) Two GL accounts representing individual one-time fines and sanctions  
15 that fluctuate over time, and
- 16 3) Two additional GL accounts which represent the processing of  
17 applications fees and are offset with other types of expenses such as, but  
18 not limited, to labor and office supplies.

19 While all the above GL accounts are included in FERC account 454.1, which  
20 was the FERC account criteria for which AWEC Data Request 084 sought data,  
21 several of these GL accounts should not be considered part of the pole attachment  
22 revenue stream to which AWEC has proposed an adjustment to, as the nature of those  
23 revenues are more one-off, or offset by expenses otherwise. Revising the data set



1 upon which witness Mullins extrapolated the projected pole attachment revenues to  
 2 reflect only contract rent revenues GL balances would further reduce AWEC's  
 3 proposed adjustment to revenues in RY1 to \$44 thousand, and the adjustment to RY2  
 4 revenues to \$31 thousand. Table 7 below summarizes the revisions to AWEC's  
 5 proposed adjustment to pole attachment revenues.

Table 7 – Pole Attachment Revenues

	<b>FERC 454.1 (AWEC Data Request 084)</b>	<b>% Change</b>	<b>AWEC Proposal Corrected</b>	<b>% Change</b>	<b>GL 301864 (Pole Attachment Contract Revenues)</b>	<b>% Change</b>
12 ME June 2019	717,736		717,736		664,053	
12 ME June 2020	800,873	11.6%	800,873	11.6%	698,147	5.1%
12 ME June 2021	893,273	11.5%	893,273	11.5%	690,816	-1.1%
12 ME June 2022	905,333	1.4%	905,333	1.4%	703,988	1.9%
12 ME June 2023	1,259,340	39.1%	1,259,340	39.1%	778,715	10.6%
	<b>Average</b>	<b>15.9%</b>		<b>15.9%</b>		<b>4.2%</b>
Rate Year 1		\$1,559,566		\$1,121,165		\$747,826
<b>Adjustment</b>		<b>\$(654,233)</b>		<b>\$(215,831)</b>		<b>\$(43,838)</b>
Rate Year 2		\$1,807,433		\$1,299,355		\$778,872
<b>Adjustment</b>		<b>\$(247,867)</b>		<b>\$(178,190)</b>		<b>\$(31,045)</b>

6 **Q. It appears that between 2022 and 2023, there is an observed year-on-year change**  
 7 **that is substantially higher than all other years presented. Is it reasonable to**  
 8 **expect that increase in pole attachment revenues from 2022 to 2023 to continue**  
 9 **through calendar year 2024 and 2025?**

10 **A.** The Company has no indication to support that the increase will be sustained into  
 11 years to come. From 2022 to 2023, in Washington there was an increase of 11,587  
 12 pole attachments with rates ranging from \$5.83-11.66 per attachment. On the other  
 13 end, the Federal Communication Commission, which regulates pole attachment  
 14 revenue rates, approved a decrease in rates by 5 percent in 2023. The Company does

1 not request rate changes, and rates fluctuate every year. Therefore, there are various  
2 variables determining the amount of pole attachment revenue the Company records  
3 for any given accounting period that the Company cannot forecast.

4 **Q. Does the Company recommend a pole attachment revenue adjustment in this**  
5 **rate case?**

6 A. No. The Company does not recommend an adjustment for various reasons. First, the  
7 amount of increase is immaterial in nature, once correction to the underlying data set  
8 and to witness Mullins' calculations are made. Secondly, the nature of these revenues  
9 is such that they fluctuate over time both as an increase or a decrease with no  
10 sustained trend that can be observed in the years of data examined as presented in  
11 Table 7 above. Not to mention that historically, for ratemaking purposes in  
12 Washington rate cases, the Company has not relied on adjustments that extrapolate  
13 out historical trends. The reason for this is because of Washington's preference for  
14 pro forma adjustments to be "known and measurable," and in most instances, an  
15 extrapolated projection does not seem like it would meet this standard. Therefore, the  
16 Company recommends AWEC's proposed adjustment be rejected.

17 **Q. Please summarize the conclusion of your testimony.**

18 A. The Company accepts corrections to specific labor and benefits expenses proposed by  
19 Staff and supported by Public Counsel. The Company agrees in part with Public  
20 Counsel witness Earle that an adjustment is necessary to properly reflect Jim Bridger  
21 Units 1 and 2 O&M expenses in RY1 and RY2. The Company is also in agreement  
22 that Colstrip Unit 4 capital projects identified through discovery to have been  
23 cancelled or otherwise not pursued should be removed from this filing. All other

1 recommendations from Parties should be rejected for reasons discussed in my  
2 testimony above.

3 Furthermore, the Company made revisions in its rebuttal revenue requirement  
4 calculations:

- 5 • To reflect updates to cost of debt and ROE,
- 6 • To true-up pro forma capital to actual placed in-service amounts through  
7 December 2022,
- 8 • To remove all provisional capital projects no longer expected to be placed in  
9 service through 2025 (including the NTO project), and
- 10 • To reflect the latest projected costs for Jim Bridger Units 1 and 2 conversion  
11 projects.

12 The Company respectfully requests the Commission to approve a \$18.7  
13 million rate change for RY1, and \$22.0 million in RY2 in this MYRP.

14 **Q. Does this conclude your rebuttal testimony?**

15 A. Yes.

Exh. SLC-9  
Docket UE-230172  
Witness: Sherona L. Cheung

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba  
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172  
*(Consolidated)*

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In the Matter of

ALLIANCE OF WESTERN ENERGY  
CONSUMERS'

Petition for Order Approving Deferral of  
Increased Fly Ash Revenues

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Docket UE-210852  
*(Consolidated)*

**PACIFICORP**

**EXHIBIT OF SHERONA L. CHEUNG**

**Summary of Rebuttal Washington Results of Operations for the Rate Year 1**

**October 2023**

## Revenue Requirement Adjustment Summary

The table below presents the Company's restating and pro forma ratemaking adjustments and their impact on net operating income (NOI), rate base, and the Washington revenue requirement.

Line No.	Adj. No.	A	B	C			D			E			F		
				NOI	Rate Base	Rev. Req.	NOI	Rate Base	Rev. Req.	NOI	Rate Base	Rev. Req.	Reference		
Unadjusted Washington Allocated Data (Per Books)				67,900,654	1,150,397,547	26,129,393	(SLC-11) Page 1.0_R								
1	3.1	Temperature Normalization		(1,770,024)	-	2,354,319	(SLC-11), Page 3.0_R Total								
2	3.2	Revenue Normalizing		26,633,457	-	(35,425,311)	(SLC-11), Page 3.0_R Total								
3	3.3	Wheeling Revenue - Year 1		1,108,387	-	(1,474,272)	(SLC-11), Page 3.0_R Total								
4			Tab 3 - Revenue - Subtotal	25,971,821	-	(34,545,264)									
5															
6	4.1	Miscellaneous Expense & Revenue		(136,543)	-	181,616	(SLC-11), Page 4.0_R Total								
7	4.2_R	General Wage Increase (Annualizing)		(297,885)	-	396,219	(SLC-11), Page 4.0_R Total								
8	4.3_R	General Wage Increase(Pro Forma) - Year 1		(1,269,220)	-	1,688,197	(SLC-11), Page 4.0_R Total								
9	4.4_R	Pension Related Non-Service Expense		1,402,076	-	(1,864,909)	(SLC-11), Page 4.0_R Total								
10	4.5_R	Insurance Expense		(2,417,478)	(2,506,736)	2,961,767	(SLC-11), Page 4.0_R Total								
11	4.6	Advertising		(13,356)	-	17,766	(SLC-11), Page 4.0_R Total								
12	4.7	Memberships & Subscriptions		607	-	(807)	(SLC-1_R1_R), Page 4.0.1_R Total								
13	4.8	Revenue-Sensitive/ Uncollectible Expense		(430,973)	-	573,240	(SLC-1_R1_R), Page 4.0.1_R Total								
14	4.9	Legal Expenses		497,131	-	(661,236)	(SLC-1_R1_R), Page 4.0.1_R Total								
15	4.10	Remove Non-Recurring Entries		(1,585,326)	-	2,108,652	(SLC-1_R1_R), Page 4.0.1_R Total								
16	4.11	Environmental Remediation		(1,048,556)	1,273,328	1,523,578	(SLC-1_R1_R), Page 4.0.1_R Total								
17	4.12	Payment Services Fees		(57,811)	-	76,895	(SLC-1_R1_R), Page 4.0.1_R Total								
18	4.13	Incremental O&M Expenses		(3,262,847)	-	4,339,931	(SLC-1_R1_R), Page 4.0.1_R Total								
19			Tab 4 - O&M - Subtotal	(8,620,184)	(1,233,408)	11,340,908									
20															
21	5.1_R	Net Power Costs (Restating)		5,642,038	-	(7,504,507)	(SLC-11), Page 5.0_R Total								
22	5.2_R	Net Power Costs (Pro Forma) - Year 1		(22,412,194)	-	29,810,585	(SLC-11), Page 5.0_R Total								
23	5.3_R	Pryor Mountain REC Revenues		213,270	-	(283,671)	(SLC-11), Page 5.0_R Total								
24	5.4	WRAP Fees		(90,171)	-	119,937	(SLC-11), Page 5.0_R Total								
25	5.5	AURORA Access Fees		(29,843)	-	39,694	(SLC-11), Page 5.0_R Total								
26			Tab 5 - NPC - Subtotal	(16,676,900)	-	22,182,038									
27															
28	6.1_R	Pro Forma Depreciation & Amortization Expense - Year 1		12,479,857	-	(16,599,528)	(SLC-11), Page 6.0_R Total								
29	6.2_R	Pro Forma Depreciation & Amortization Reserves - Year 1		-	(87,822,149)	(8,889,449)	(SLC-11), Page 6.0_R Total								
30	6.3	End-of-Period Reserves - Historical		-	(27,898,421)	(2,823,907)	(SLC-11), Page 6.0_R/6.0.1_R Total								
31	6.4_R	Decommissioning & Other Plant Closure Costs - Year 1		(4,428,521)	(12,006,172)	4,675,123	(SLC-11), Page 6.0.1_R Total								
32			Tab 6 - Depreciation/Amortization - Subtotal	8,051,336	(127,726,743)	(23,637,761)									
33															
34	7.1_R	Interest True Up - Year 1		(130,491)	-	173,567	(SLC-11), Page 7.0_R Total								
35	7.2	Property Tax Expense - Year 1		(666,609)	-	886,660	(SLC-11), Page 7.0_R Total								
36	7.3_R	Production Tax Credit - Year 1		6,571,362	-	(8,740,606)	(SLC-11), Page 7.0_R Total								
37	7.4_R	PowerTax ADIT Balance - Year 1		3,833,954	(32,937,503)	(8,433,532)	(SLC-11), Page 7.0_R Total								
38	7.5	Permanent Schedule M Adjustment - Year 1		(302,036)	-	401,739	(SLC-11), Page 7.0_R Total								
39	7.6_R	Remove Deferred State Tax Expense & Balance - Year 1		(73,287)	28,176,905	2,949,575	(SLC-1_R1_R), Page 7.0.1_R Total								
40	7.7	Washington Public Utility Tax Adjustment		(1,019,512)	-	1,356,058	(SLC-1_R1_R), Page 7.0.1_R Total								
41	7.8	Removal of TCJA Deferred Balances Adjustment		(8,451,410)	40,315,957	15,322,091	(SLC-1_R1_R), Page 7.0.1_R Total								
42	7.9	Washington Low Income Tax Credit		13,171	-	(17,519)	(SLC-1_R1_R), Page 7.0.1_R Total								
43	7.10_R	Wyoming Wind Generation Tax		(173,922)	-	231,335	(SLC-1_R1_R), Page 7.0.1_R Total								
44			Tab 7 - Tax - Subtotal	(398,780)	35,555,360	4,129,369									
45															
46	8.1	End-of-Period Plant Balances - Historical		-	30,000,112	3,036,642	(SLC-11), Page 8.0_R/8.0.1_R Total								
47	8.2_R	Regulatory Assets/ Liabilities Amortization - Year 1		(5,186,375)	25,903,246	9,520,380	(SLC-1_R1_R), Page 8.0.1_R Total								
48	8.3	Customer Advances for Construction		-	(1,733,115)	(175,428)	(SLC-1_R1_R), Page 8.0.1_R Total								
49	8.4_R	Pro Forma Major Plant Additions - Year 1		147,773	123,941,639	12,348,947	(SLC-1_R1_R), Page 8.0.1_R Total								
50	8.5	Miscellaneous Rate Base		-	(27,252,977)	(2,758,575)	(SLC-1_R1_R), Page 8.0.1_R Total								
51	8.6	Customer Service Deposits		(1,846)	(408,391)	(38,882)	(SLC-1_R1_R), Page 8.0.2_R Total								
52	8.7	Investor Supplied Working Capital		-	29,873,668	3,023,844	(SLC-1_R1_R), Page 8.0.2_R Total								
53	8.8_R	Labor Day Wildfire Restoration Capital Removal		-	(10,276,643)	(1,040,212)	(SLC-1_R1_R), Page 8.0.2_R Total								
54	8.9	WJAM Transmission Reallocation		-	(6,227,109)	(630,314)	(SLC-1_R1_R), Page 8.0.2_R Total								
55	8.10	Klamath Hydroelectric Assets Transfer - Year 1		142,928	(77,496)	(197,954)	(SLC-1_R1_R), Page 8.0.2_R Total								
56	8.11	Confidential Wind Capital Additions - Year 1		(180,796)	2,316,422	474,949	(SLC-1_R1_R), Page 8.0.2_R Total								
57	8.12	Major Transmission Capital Additions - Year 1		(511,008)	37,655,293	4,491,202	(SLC-1_R1_R), Page 8.0.2_R Total								
58			Tab 8 - Rate Base- Subtotal	(5,589,324)	203,714,649	28,054,599									
59															
60	9.1_R	Production Factor - Year 1		(790,107)	(2,760)	1,050,646	(SLC-11), Page 9.0_R Total								
61			Tab 9 - Production Factor - Subtotal	(790,107)	(2,760)	1,050,646									
62															
63	10.1	Removal of Coal-Fired Generation Assets		-	(144,705,070)	(14,647,197)	(SLC-11), Page 10_R.0_R Total								
64	10.2	Jim Bridger SCRs Removal		(315,586)	(22,651,762)	(1,873,072)	(SLC-11), Page 10_R.0_R Total								
65	10.3	Colstrip Unit 3 Removal		918,036	(9,976,935)	(2,230,961)	(SLC-11), Page 10_R.0_R Total								
66	10.4	Jim Bridger Mine Rate Base - Year 1		-	5,211,879	527,552	(SLC-11), Page 10_R.0_R Total								
67	10.5	Existing Coal-Fired Generation Assets - Year 1		(2,226,611)	797,315	3,042,333	(SLC-11), Page 10_R.0_R Total								
68	10.6_R	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1		(42,107)	3,577,940	418,170	(SLC-11), Page 10_R.0_R Total								
69	10.7_R	Pro Forma JB Units 1 & 2 Additions - Year 1		2,380,854	8,898,316	(2,266,091)	(SLC-11), Page 10.0.1_R Total								
70	10.8	Fly Ash Revenues - Year 1		(806,454)	-	1,072,669	(SLC-11), Page 10.0.1_R Total								
71			Tab 10 - Thermal Generation - Subtotal	(91,868)	(158,848,316)	(15,956,597)									
72															
73			Subtotal Normalizing Adjustments	1,855,995	(48,541,218)	(7,382,062)									
74															
75			Total Adjusted Results	69,756,648	1,101,856,329	18,747,330	(SLC-11) Page 1.0_R								

(1) The revenue requirement column is calculated using the Company's proposed return on rate base of 7.61% and the NOI conversion factor of 75.182%. The development of these percentages can be found in Exhibit No. SLC-11 on pages 2.1\_R and 1.3\_R respectively.

Notes:

**PacifiCorp  
Summary  
Washington 2023 General Rate Case  
12 Months Ended June 2022  
Rebuttal Filing**

	Exh. SLC-4		Exhibit No. SLC-11					
	Tab 3	Tab 4	Tab 5	Tab 6	Tab 7	Tab 8	Tab 9	
	Revenue Adjustments	O&M Adjustments	Net Power Cost Adjustments	Depreciation & Amortization Adjustments	Tax Adjustments	Rate Base Adjustments	Other Adjustment	
<b>Washington Allocated Actual Results June 2022</b>								
1 Operating Revenues:								
2 General Business Revenues	373,551,616	31,472,700	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	-	
4 Special Sales	1,285,829	-	17,719,976	-	-	-	103,011	
5 Other Operating Revenues	20,011,924	1,403,022	269,962	-	-	-	(5,533)	
6 Total Operating Revenues	394,849,369	32,875,722	17,989,938	-	-	-	97,479	
7								
8 Operating Expenses:								
9 Steam Production	59,399,958	-	338,462	(5,492,610)	1,986,017	-	179,926	
10 Nuclear Production	-	-	-	-	-	-	-	
11 Hydro Production	1,451,886	-	2,233,639	-	-	(253,659)	573	
12 Other Power Supply	124,223,583	-	133,562	43,991,297	-	131,145	865,949	
13 Transmission	18,668,675	-	591,208	563,475	-	-	72,015	
14 Distribution	14,095,288	-	4,416,409	-	-	-	-	
15 Customer Accounting	6,726,005	-	10,816	-	-	-	-	
16 Customer Service & Info	664,977	-	42,187	-	-	-	-	
17 Sales	-	-	-	-	-	-	-	
18 Administrative & General	17,574,535	-	3,012,001	37,776	-	-	-	
19 Total O&M Expenses	242,804,906	-	10,778,284	39,099,938	1,986,017	(122,514)	1,118,463	
20 Depreciation	67,617,925	-	-	-	(16,422,689)	-	744,556	
21 Amortization	4,068,762	-	-	-	4,325,984	-	7,464,361	
22 Taxes Other Than Income	26,622,827	-	-	-	-	2,337,812	1,193	
23 Income Taxes - Federal	(11,584,544)	6,903,902	(2,529,010)	(4,433,100)	2,497,350	(7,656,197)	(255,113)	
24 Income Taxes - State	-	-	-	-	-	-	-	
25 Income Taxes - Def Net	(2,401,026)	-	291,371	-	(437,999)	5,717,165	(5,489,456)	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	
27 Misc Revenue & Expense	(180,134)	-	79,538	-	-	-	2,337	
28 Total Operating Expenses:	326,948,715	6,903,902	8,620,184	34,666,838	(8,051,336)	398,780	5,589,324	
29								
30 Operating Rev For Return:	67,900,654	25,971,821	(8,620,184)	(16,676,900)	8,051,336	(398,780)	(790,107)	
31								
32 Rate Base:								
33 Electric Plant In Service	2,263,546,946	-	-	-	-	170,991,725	192,587	
34 Plant Held for Future Use	467,185	-	-	-	-	-	-	
35 Misc Deferred Debits	9,959,814	-	-	-	-	(10,147,119)	-	
36 Elec Plant Acq Adj	115,844	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	-	
38 Prepayments	3,284,761	-	-	-	-	(3,284,761)	-	
39 Fuel Stock	9,196,315	-	-	-	-	(9,196,315)	-	
40 Material & Supplies	12,260,467	-	-	-	-	(12,260,467)	-	
41 Working Capital	2,747,159	-	-	-	-	27,126,509	-	
42 Weatherization	3,312	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	-	
44 Total Electric Plant:	2,301,581,803	-	-	-	-	163,229,572	192,587	
45								
46 Rate Base Deductions:								
47 Accum Prov For Deprec	(750,094,987)	-	-	-	(106,622,268)	-	3,588,183	
48 Accum Prov For Amort	(55,896,700)	-	-	-	(9,098,302)	-	-	
49 Accum Def Income Tax	(161,876,853)	-	(1,233,408)	-	4,348,913	(17,769,037)	(5,993,362)	
50 Unamortized ITC	(14,943)	-	-	-	-	-	-	
51 Customer Adv For Const	(6,092,042)	-	-	-	-	-	(1,733,115)	
52 Customer Service Deposits	-	-	-	-	-	-	(408,391)	
53 Misc Rate Base Deductions	(177,208,730)	-	-	-	(16,355,085)	53,324,397	45,031,761	
54								
55 Total Rate Base Deductions	(1,151,184,256)	-	(1,233,408)	-	(127,726,743)	35,555,360	40,485,077	
56								
57 Total Rate Base:	1,150,397,547	-	(1,233,408)	-	(127,726,743)	35,555,360	203,714,649	
58								
59 Return on Equity	6.68%	4.403%	-1.451%	-2.828%	2.973%	-0.411%	-2.537%	
60 Price Change	26,129,392	(34,545,264)	11,340,908	22,182,038	(23,637,761)	4,129,369	28,054,599	
61								
62 TAX CALCULATION:								
63 Operating Revenue	53,915,083	32,875,722	(10,857,822)	(21,110,000)	10,110,687	(2,337,812)	(8,088,739)	
64 Other Deductions	-	-	-	-	-	-	-	
65 Interest (AFUDC)	(3,636,275)	-	-	-	-	-	-	
66 Interest	27,945,750	-	-	-	-	(621,388)	-	
67 Schedule "M" Additions	75,168,483	-	(770,947)	-	1,781,456	5,537,671	16,821,130	
68 Schedule "M" Deductions	107,655,465	-	414,134	-	-	9,079,741	(5,505,895)	
69 Income Before Tax	(2,881,374)	32,875,722	(12,042,903)	(21,110,000)	11,892,143	(5,258,495)	14,238,286	
70								
71 State Income Taxes	-	-	-	-	-	-	-	
72 Taxable Income	(2,881,374)	32,875,722	(12,042,903)	(21,110,000)	11,892,143	(5,258,495)	14,238,286	
73								
74 Federal Income Taxes + Other	(11,584,544)	6,903,902	(2,529,010)	(4,433,100)	2,497,350	(7,656,197)	(255,113)	

**PacifiCorp  
Summary  
Washington 2023 General Rate Cas  
12 Months Ended June 2022  
Rebuttal Filing**

	<u>Exh. SLC-11</u>	<u>Total</u>	<u>Washington</u>
	<u>Tab 10</u>	<u>Tab 3-10</u>	<u>Normalized</u>
	<u>Thermal</u>	<u>Normalizing</u>	<u>Results</u>
	<u>Adjustment</u>	<u>Adjustments</u>	<u>Results</u>
1 Operating Revenues:			
2 General Business Revenues	-	31,472,700	405,024,316
3 Interdepartmental	-	-	-
4 Special Sales	-	17,822,987	19,108,816
5 Other Operating Revenues	<u>(1,020,828)</u>	<u>646,623</u>	<u>20,658,547</u>
6 Total Operating Revenues	<u>(1,020,828)</u>	<u>49,942,311</u>	<u>444,791,679</u>
7			
8 Operating Expenses:			
9 Steam Production	(4,315,388)	(7,303,593)	52,096,365
10 Nuclear Production	-	-	-
11 Hydro Production	-	1,980,553	3,432,439
12 Other Power Supply	-	45,121,953	169,345,536
13 Transmission	-	1,226,698	19,895,373
14 Distribution	-	4,416,409	18,511,697
15 Customer Accounting	-	10,816	6,736,821
16 Customer Service & Info	-	42,187	707,164
17 Sales	-	-	-
18 Administrative & General	<u>(15,196)</u>	<u>3,034,581</u>	<u>20,609,116</u>
19 Total O&M Expenses	<u>(4,330,584)</u>	<u>48,529,604</u>	<u>291,334,510</u>
20 Depreciation	3,494,789	(12,160,302)	55,457,622
21 Amortization	-	11,790,345	15,859,107
22 Taxes Other Than Income	(76,110)	2,262,896	28,885,723
23 Income Taxes - Federal	79,789	(2,402,339)	(13,986,883)
24 Income Taxes - State	-	-	-
25 Income Taxes - Def Net	(96,844)	(15,763)	(2,416,789)
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	81,875	(98,259)
28 Total Operating Expenses:	<u>(928,960)</u>	<u>48,086,316</u>	<u>375,035,031</u>
29			
30 Operating Rev For Return:	<u>(91,868)</u>	<u>1,855,995</u>	<u>69,756,648</u>
31			
32 Rate Base:			
33 Electric Plant In Service	(23,936,337)	147,247,975	2,410,794,921
34 Plant Held for Future Use	-	-	467,185
35 Misc Deferred Debits	-	(10,147,119)	(187,305)
36 Elec Plant Acq Adj	-	-	115,844
37 Nuclear Fuel	-	-	-
38 Prepayments	-	(3,284,761)	0
39 Fuel Stock	-	(9,196,315)	-
40 Material & Supplies	-	(12,260,467)	0
41 Working Capital	-	27,126,509	29,873,668
42 Weatherization	-	-	3,312
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	<u>(23,936,337)</u>	<u>139,485,822</u>	<u>2,441,067,625</u>
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(152,456,051)	(255,685,483)	(1,005,780,470)
48 Accum Prov For Amort	-	(9,098,302)	(64,995,003)
49 Accum Def Income Tax	17,544,071	(3,102,822)	(164,979,675)
50 Unamortized ITC	-	-	(14,943)
51 Customer Adv For Const	-	(1,733,115)	(7,825,157)
52 Customer Service Deposits	-	(408,391)	(408,391)
53 Misc Rate Base Deductions	-	82,001,072	(95,207,658)
54	-	-	-
55 Total Rate Base Deductions	<u>(134,911,980)</u>	<u>(188,027,041)</u>	<u>(1,339,211,296)</u>
56			
57 Total Rate Base:	<u>(158,848,316)</u>	<u>(48,541,218)</u>	<u>1,101,856,329</u>
58			
59 Return on Equity	1.826%		7.51%
60 Price Change	(15,956,597)	(7,382,062)	18,747,331
61			
62 TAX CALCULATION:			
63 Operating Revenue	(108,922)	(562,107)	53,352,976
64 Other Deductions	-	-	-
65 Interest (AFUDC)	-	-	(3,636,275)
66 Interest	-	(621,388)	27,324,362
67 Schedule "M" Additions	3,494,789	26,864,099	102,032,581
68 Schedule "M" Deductions	<u>3,005,917</u>	<u>6,993,897</u>	<u>114,649,362</u>
69 Income Before Tax	379,949	19,929,482	17,048,108
70			
71 State Income Taxes	-	-	-
72 Taxable Income	<u>379,949</u>	<u>19,929,482</u>	<u>17,048,108</u>
73			
74 Federal Income Taxes + Other	<u>79,789</u>	<u>(2,402,339)</u>	<u>(13,986,883)</u>

Exh. SLC-10  
Docket UE-230172  
Witness: Sherona L. Cheung

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba  
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172  
*(Consolidated)*

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In the Matter of

ALLIANCE OF WESTERN ENERGY  
CONSUMERS'

Petition for Order Approving Deferral of  
Increased Fly Ash Revenues

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Docket UE-210852  
*(Consolidated)*

**PACIFICORP**

**EXHIBIT OF SHERONA L. CHEUNG**

**Summary of Rebuttal Washington Results of Operations for the Rate Year 2**

**October 2023**



## Revenue Requirement Adjustment Summary

The table below presents the Company's pro forma ratemaking adjustments for Rate Year 2 and their impact on net operating income (NOI), rate base, and the Washington revenue requirement.

Line No.	Adj. No.	A	B	C			D			E			F		
				NOI	Rate Base	Rev. Req.	NOI	Rate Base	Rev. Req.	NOI	Rate Base	Rev. Req.	Reference		
Rate Year 1 Washington Allocated Data (Per Books)				83,851,256	1,101,856,329	-				(SLC-12) Page 1_R					
1	13.1	Wheeling Revenues - Year 2		1,818,118	-	(2,418,289)				(SLC-12), Page 4_R					
2	13.2_R	General Wage Increase (Pro Forma) - Year 2		(519,132)	-	690,500				(SLC-12), Page 4_R					
3	13.3_R	Pryor Mountain REC Revenues - Year 2		(161,809)	-	215,223				(SLC-12), Page 4_R					
4		<b>Tab 13 - Revenue &amp; Expenses RY2 - Subtotal</b>		<b>1,137,177</b>	<b>-</b>	<b>(1,512,566)</b>									
5															
6	14.1_R	Pro Forma Major Plant Additions - Year 2		118,463	65,028,592	6,424,693				(SLC-12), Page 4_R					
7	14.2_R	Pro Forma Depreciation & Amortization Expense - Year 2		(1,372,667)	-	1,825,793				(SLC-12), Page 4_R					
8	14.3_R	Pro Forma Depreciation & Amortization Reserve - Year 2		-	(46,387,798)	(4,695,421)				(SLC-12), Page 5_R					
9	14.4_R	Decommissioning and Other Plant Closure Costs - Year 2		-	(4,288,458)	(434,082)				(SLC-12), Page 5_R					
10	14.5	Jim Bridger Mine Rate Base - Year 2		-	(883,608)	(89,440)				(SLC-12), Page 5_R					
11	14.6	Existing Coal-Fired Generation Assets - Year 2		-	(2,226,609)	(225,380)				(SLC-12), Page 5_R					
12	14.7_R	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 2		(6,400)	351,963	44,138				(SLC-12), Page 5_R					
13	14.8_R	Pro Forma JB Units 1 & 2 Additions - Year 2		(638,500)	3,290,561	1,182,346				(SLC-12), Page 5_R					
14	14.9	Confidential Wind Generation Capital Additions - Year 2		(2,196,411)	55,614,054	8,550,771				(SLC-12), Page 6_R					
15	14.10	Major Transmission Capital Additions - Year 2		(2,212,095)	161,088,064	19,247,821				(SLC-12), Page 6_R					
16		<b>Tab 14 - Capital Additions &amp; Depreciation RY2 - Subtotal</b>		<b>(6,307,610)</b>	<b>231,586,760</b>	<b>31,831,239</b>									
17															
18	15.1_R	Interest True-Up - Year 2		1,105,808	-	(1,470,842)				(SLC-12), Page 6_R					
19	15.2	Property Taxes - Year 2		(1,487,354)	-	1,978,338				(SLC-12), Page 6_R					
20	15.3	Removal of TCJA Balances Adjustment - Year 2		-	2,003,148	202,761				(SLC-12), Page 6_R					
21	15.4_R	PowerTax ADIT Balance Adjustment - Year 2		(899,197)	(24,319,003)	(1,265,568)				(SLC-12), Page 6_R					
22	15.5	Permanent Schedule M Adjustment - Year 2		-	-	-				(SLC-12), Page 6_R					
23	15.6_R	Remove Deferred State Tax Expense & Balance - Year 2		246,948	3,177,229	(6,865)				(SLC-12), Page 7_R					
24		<b>Tab 15 - Interest &amp; Taxes RY2 - Subtotal</b>		<b>(1,033,795)</b>	<b>(19,138,627)</b>	<b>(562,175)</b>									
25															
26	16.1_R	Regulatory Assets & Liabilities Amortization - Year 2		5,836,649	(129,452)	(7,776,463)				(SLC-12), Page 7_R					
27	16.2	Klamath Hydroelectric Assets Amortization - Year 2		-	(57,463)	(5,816)				(SLC-12), Page 7_R					
28		<b>Tab 16 - Other Adjustments RY2 - Subtotal</b>		<b>5,836,649</b>	<b>(186,914)</b>	<b>(7,782,280)</b>									
29															
30		<b>Subtotal Normalizing Adjustments</b>		<b>(367,579)</b>	<b>212,261,219</b>	<b>21,974,219</b>									
31															
32		<b>Total Adjusted Results</b>		<b>83,483,678</b>	<b>1,314,117,548</b>	<b>21,974,219</b>				(SLC-12) Page 1_R					
33															

34 Notes:

35 (1) The revenue requirement column is calculated using the Company's proposed return on rate base of 7.61% and the NOI conversion factor of 75.182%.

36 The development of these percentages can be found in Exhibit No. SLC-11 on pages 2.1\_R and 1.3\_R respectively.

**PacifiCorp  
Summary  
Washington 2023 General Rate Case  
12 Months Ended June 2022  
Rebuttal Filing**

Exhibit No. SLC-12							
	Washington Allocated Year 1 Adjusted Results with Price Change	Tab 13 Revenue & Expense Adjustments - Year 2	Tab 14 Capital Additions / Depr. & Amort. - Year 2	Tab 15 Tax Adjustments - Year 2	Tab 16 Other Adjustments - Year 2	Total Tabs 13-16 Provisional Adjustments	Washington Allocated Year 2 Provisional Results
1 Operating Revenues:							
2 General Business Revenues	423,771,647	-	-	-	-	-	423,771,647
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	19,108,816	-	-	-	-	-	19,108,816
5 Other Operating Revenues	20,658,547	2,096,593	-	-	-	2,096,593	22,755,140
6 Total Operating Revenues	463,539,010	2,096,593	-	-	-	2,096,593	465,635,603
7							
8 Operating Expenses:							
9 Steam Production	52,096,365	112,122	759,747	-	-	871,869	52,968,233
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	3,432,439	40,112	-	-	-	40,112	3,472,551
12 Other Power Supply	169,345,536	66,854	395,580	-	-	462,434	169,807,970
13 Transmission	19,895,373	64,805	-	-	-	64,805	19,960,177
14 Distribution	18,511,697	260,911	-	-	-	260,911	18,772,607
15 Customer Accounting	6,841,727	55,336	-	-	-	55,336	6,897,064
16 Customer Service & Info	707,164	8,332	-	-	-	8,332	715,496
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	20,609,116	48,656	-	-	-	48,656	20,657,772
19 Total O&M Expenses	291,439,416	657,129	1,155,327	-	-	1,812,455	293,251,872
20 Depreciation	55,457,622	-	6,605,941	-	-	6,605,941	62,063,563
21 Amortization	15,859,107	-	356,443	-	(7,388,164)	(7,031,720)	8,827,387
22 Taxes Other Than Income	29,686,871	-	-	1,882,727	-	1,882,727	31,569,598
23 Income Taxes - Federal	(10,240,215)	302,288	(1,087,691)	(2,943,963)	1,551,514	(2,177,852)	(12,418,068)
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	(2,416,789)	-	(722,410)	2,095,032	-	1,372,622	(1,044,167)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(98,259)	-	-	-	-	-	(98,259)
28 Total Operating Expenses:	379,687,753	959,416	6,307,610	1,033,795	(5,836,649)	2,464,172	382,151,925
29							
30 Operating Rev For Return:	83,851,256	1,137,177	(6,307,610)	(1,033,795)	5,836,649	(367,579)	83,483,678
31							
32 Rate Base:							
33 Electric Plant In Service	2,410,794,921	-	289,030,411	-	-	289,030,411	2,699,825,333
34 Plant Held for Future Use	467,185	-	-	-	-	-	467,185
35 Misc Deferred Debits	(187,305)	-	-	-	(205,649)	(205,649)	(392,954)
36 Elec Plant Acq Adj	115,844	-	-	-	-	-	115,844
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	0	-	-	-	-	-	0
39 Fuel Stock	0	-	-	-	-	-	0
40 Material & Supplies	0	-	-	-	-	-	0
41 Working Capital	29,873,668	-	-	-	-	-	29,873,668
42 Weatherization	3,312	-	-	-	-	-	3,312
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	2,441,067,625	-	289,030,411	-	(205,649)	288,824,763	2,729,892,388
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(1,005,780,470)	-	(50,744,403)	-	-	(50,744,403)	(1,056,524,873)
48 Accum Prov For Amort	(64,995,003)	-	(4,127,826)	-	-	(4,127,826)	(69,122,829)
49 Accum Def Income Tax	(164,979,675)	-	3,115,178	(21,737,018)	18,734	(18,603,106)	(183,582,781)
50 Unamortized ITC	(14,943)	-	-	-	-	-	(14,943)
51 Customer Adv For Const	(7,825,157)	-	-	-	-	-	(7,825,157)
52 Customer Service Deposits	(408,391)	-	-	-	-	-	(408,391)
53 Misc Rate Base Deductions	(95,207,658)	-	(5,686,600)	2,598,391	-	(3,088,209)	(98,295,867)
54							
55 Total Rate Base Deductions	(1,339,211,296)	-	(57,443,652)	(19,138,627)	18,734	(76,563,544)	(1,415,774,840)
56							
57 Total Rate Base:	1,101,856,329	-	231,586,760	(19,138,627)	(186,914)	212,261,219	1,314,117,548
58							
59 Return on Equity	10.00%	0.21%	-3.49%	0.08%	1.04%		7.55%
60 Price Change	18,747,331	(1,512,566)	31,831,239	(562,175)	(7,782,280)	21,974,219	21,974,213
61							
62 TAX CALCULATION:							
63 Operating Revenue	71,194,252	1,439,465	(8,117,711)	(1,882,727)	7,388,164	(1,172,809)	70,021,443
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,636,275)	-	-	-	-	-	(3,636,275)
66 Interest	27,324,362	-	-	5,265,753	-	5,265,753	32,590,115
67 Schedule "M" Additions	102,032,581	-	(1,752,196)	10,157,136	-	8,404,940	110,437,521
68 Schedule "M" Deductions	114,649,362	-	(4,690,425)	17,027,528	-	12,337,104	126,986,466
69 Income Before Tax	34,889,384	1,439,465	(5,179,482)	(14,018,872)	7,388,164	(10,370,726)	24,518,658
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	34,889,384	1,439,465	(5,179,482)	(14,018,872)	7,388,164	(10,370,726)	24,518,658
73							
74 Federal Income Taxes + Other	(10,240,215)	302,288	(1,087,691)	(2,943,963)	1,551,514	(2,177,852)	(12,418,068)

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba  
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172  
*(Consolidated)*

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In the Matter of

ALLIANCE OF WESTERN ENERGY  
CONSUMERS'

Petition for Order Approving Deferral of  
Increased Fly Ash Revenues

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Docket UE-210852  
*(Consolidated)*

**PACIFICORP**

**EXHIBIT OF SHERONA L. CHEUNG**

**Rebuttal Results of Operations for Rate Year 1**

**October 2023**

# Tab 1 - Summary

PACIFICORP  
State of Washington - Electric Utility  
Actual, Adjusted & Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology  
Twelve Months Ended 2023

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Adjusted Actual Results	(4) Proforma Adjustments	(5) Total Normalized Results	(6) Price Change	(7) Results with Price Change
1 Operating Revenues:							
2 General Business Revenues	373,551,616	31,472,700	405,024,316	-	405,024,316	18,747,331	423,771,647
3 Interdepartmental	-	-	-	-	-		
4 Special Sales	1,285,829	-	1,285,829	17,822,987	19,108,816		
5 Other Operating Revenues	20,011,924	(21,607)	19,990,317	668,230	20,658,547		
6 Total Operating Revenues	394,849,369	31,451,094	426,300,462	18,491,217	444,791,679		
7							
8 Operating Expenses:							
9 Steam Production	59,399,958	848,422	60,248,380	(8,152,015)	52,096,365		
10 Nuclear Production	-	-	-	-	-		
11 Hydro Production	1,451,886	1,776,100	3,227,986	204,453	3,432,439		
12 Other Power Supply	124,223,583	(7,171,710)	117,051,873	52,293,663	169,345,536		
13 Transmission	18,668,675	37,186	18,705,861	1,189,512	19,895,373		
14 Distribution	14,095,288	149,714	14,245,002	4,266,694	18,511,697		
15 Customer Accounting	6,726,005	(197,654)	6,528,351	208,470	6,736,821	104,906	6,841,727
16 Customer Service & Info	664,977	21,816	686,793	20,371	707,164		
17 Sales	-	-	-	-	-		
18 Administrative & General	17,574,535	1,397,586	18,972,122	1,636,995	20,609,116		
19 Total O&M Expenses	242,804,906	(3,138,539)	239,666,366	51,668,143	291,334,510		
20 Depreciation	67,617,925	-	67,617,925	(12,160,302)	55,457,622		
21 Amortization	4,068,762	3,700,583	7,769,345	8,089,762	15,859,107		
22 Taxes Other Than Income	26,622,827	1,214,411	27,837,238	1,048,485	28,885,723	801,148	29,686,871
23 Income Taxes - Federal	(11,584,544)	17,397,422	5,812,878	(19,799,761)	(13,986,883)	3,746,668	(10,240,215)
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	(2,401,026)	1,006,943	(1,394,083)	(1,022,706)	(2,416,789)		
26 Investment Tax Credit Adj.	-	-	-	-	-		
27 Misc Revenue & Expense	(180,134)	81,875	(98,259)	-	(98,259)		
28 Total Operating Expenses:	326,948,715	20,262,695	347,211,410	27,823,621	375,035,031	4,652,723	379,687,753
29							
30 Operating Rev For Return:	67,900,654	11,188,399	79,089,052	(9,332,404)	69,756,648	14,094,608	83,851,256
31							
32 Rate Base:							
33 Electric Plant In Service	2,263,546,946	(330,637,014)	1,932,909,932	477,884,989	2,410,794,921		
34 Plant Held for Future Use	467,185	-	467,185	-	467,185		
35 Misc Deferred Debits	9,959,814	(9,959,814)	-	(187,305)	(187,305)		
36 Elec Plant Acq Adj	115,844	-	115,844	-	115,844		
37 Nuclear Fuel	-	-	-	-	-		
38 Prepayments	3,284,761	(3,284,761)	0	-	0		
39 Fuel Stock	9,196,315	(9,196,315)	-	-	-		
40 Material & Supplies	12,260,467	(12,260,467)	0	-	0		
41 Working Capital	2,747,159	27,126,509	29,873,668	-	29,873,668		
42 Weatherization Loans	3,312	-	3,312	-	3,312		
43 Misc Rate Base	-	-	-	-	-		
44 Total Electric Plant:	2,301,581,803	(338,211,862)	1,963,369,941	477,697,684	2,441,067,625	-	2,441,067,625
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(750,094,987)	141,991,688	(608,103,299)	(397,677,171)	(1,005,780,470)		
48 Accum Prov For Amort	(55,896,700)	(1,545,676)	(57,442,376)	(7,552,626)	(64,995,003)		
49 Accum Def Income Tax	(161,876,853)	(2,539,670)	(164,416,523)	(563,153)	(164,979,675)		
50 Unamortized ITC	(14,943)	-	(14,943)	-	(14,943)		
51 Customer Adv For Const	(6,092,042)	(1,733,115)	(7,825,157)	-	(7,825,157)		
52 Customer Service Deposits	-	(408,391)	(408,391)	-	(408,391)		
53 Misc Rate Base Deductions	(177,208,730)	45,480,887	(131,727,843)	36,520,185	(95,207,658)		
54							
55 Total Rate Base Deductions	(1,151,184,256)	181,245,724	(969,938,531)	(369,272,765)	(1,339,211,296)	-	(1,339,211,296)
56							
57 Total Rate Base:	1,150,397,547	(156,966,137)	993,431,410	108,424,919	1,101,856,329	-	1,101,856,329
58							
59 Return on Rate Base	5.90%		7.96%		6.33%		7.61%
60 Return on Equity	6.67%	4.02%	10.69%	-3.18%	7.51%		10.00%
61							
62 TAX CALCULATION:							
63 Operating Revenue	53,915,083	29,592,764	83,507,847	(30,154,871)	53,352,976	17,841,276	71,194,252
64 Other Deductions							
65 Interest (AFUDC)	(3,636,275)	-	(3,636,275)	-	(3,636,275)		(3,636,275)
66 Interest	27,945,750	(3,310,161)	24,635,589	2,688,773	27,324,362		27,324,362
67 Schedule "M"	(32,486,982)	(2,219,058)	(34,706,040)	22,089,259	(12,616,781)		(12,616,781)
68 Income Before Tax	(2,881,374)	30,683,867	27,802,493	(10,754,385)	17,048,108	17,841,276	34,889,384
69							
70 State Income Taxes	-	-	-	-	-		
71 Taxable Income	(2,881,374)	30,683,867	27,802,493	(10,754,385)	17,048,108	17,841,276	34,889,384
72							
73 Federal Income Taxes + Other	(11,584,544)	17,397,422	5,812,878	(19,799,761)	(13,986,883)	3,746,668	(10,240,215)

**PACIFICORP  
WASHINGTON**  
**Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology**  
**12 Months Ended JUNE 2022**

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	405,024,316	18,747,331	423,771,647
3 Interdepartmental	-		
4 Special Sales	19,108,816		
5 Other Operating Revenues	20,658,547		
6 Total Operating Revenues	<u>444,791,679</u>		
7			
8 Operating Expenses:			
9 Steam Production	52,096,365		
10 Nuclear Production	-		
11 Hydro Production	3,432,439		
12 Other Power Supply	169,345,536		
13 Transmission	19,895,373		
14 Distribution	18,511,697		
15 Customer Accounting	6,736,821	104,906	6,841,727
16 Customer Service & Info	707,164		
17 Sales	-		
18 Administrative & General	20,609,116		
19 Total O&M Expenses	<u>291,334,510</u>		
20 Depreciation	55,457,622		
21 Amortization	15,859,107		
22 Taxes Other Than Income	28,885,723	801,148	29,686,871
23 Income Taxes - Federal	(13,986,883)	3,746,668	(10,240,215)
24 Income Taxes - State	-	-	-
25 Income Taxes - Def Net	(2,416,789)		
26 Investment Tax Credit Adj.	-		
27 Misc Revenue & Expense	(98,259)		
28 Total Operating Expenses:	<u>375,035,031</u>	<u>4,652,723</u>	<u>379,687,753</u>
29			
30 Operating Rev For Return:	<u>69,756,648</u>	<u>14,094,608</u>	<u>83,851,256</u>
31			
32 Rate Base:			
33 Electric Plant In Service	2,410,794,921		
34 Plant Held for Future Use	467,185		
35 Misc Deferred Debits	(187,305)		
36 Elec Plant Acq Adj	115,844		
37 Nuclear Fuel	-		
38 Prepayments	0		
39 Fuel Stock	0		
40 Material & Supplies	0		
41 Working Capital	29,873,668		
42 Weatherization Loans	3,312		
43 Misc Rate Base	-		
44 Total Electric Plant:	<u>2,441,067,625</u>	<u>-</u>	<u>2,441,067,625</u>
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(1,005,780,470)		
48 Accum Prov For Amort	(64,995,003)		
49 Accum Def Income Tax	(164,979,675)		
50 Unamortized ITC	(14,943)		
51 Customer Adv For Const	(7,825,157)		
52 Customer Service Deposits	(408,391)		
53 Misc Rate Base Deductions	(95,207,658)		
54			
55 Total Rate Base Deductions	<u>(1,339,211,296)</u>	<u>-</u>	<u>(1,339,211,296)</u>
56			
57 Total Rate Base:	<u>1,101,856,329</u>	<u>-</u>	<u>1,101,856,329</u>
58			
59 Return on Rate Base	6.33%		7.610%
60 Return on Equity	7.51%		10.00%
61			
62 TAX CALCULATION:			
63 Operating Revenue	53,352,976	17,841,276	71,194,252
64 Other Deductions			
65 Interest (AFUDC)	(3,636,275)	-	(3,636,275)
66 Interest	27,324,362	-	27,324,362
67 Schedule "M" Additions	102,032,581	-	102,032,581
68 Schedule "M" Deductions	114,649,362	-	114,649,362
69 Income Before Tax	17,048,108	17,841,276	34,889,384
70			
71 State Income Taxes	-	-	-
72 Taxable Income	<u>17,048,108</u>	<u>17,841,276</u>	<u>34,889,384</u>
73			
74 Federal Income Taxes + Other	<u>(13,986,883)</u>	<u>3,746,668</u>	<u>(10,240,215)</u>

**PACIFICORP  
WASHINGTON**  
**Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology**  
**12 Months Ended JUNE 2022**

Net Rate Base - Washington Jurisdiction	\$ 1,101,856,329	Ref. Page 1.1_R
Return on Rate Base Requested	<u>7.610%</u>	Ref. Page 2.1_R
Revenues Required to Earn Requested Return	83,851,256	
Less Current Operating Revenues	<u>(69,756,648)</u>	
Increase to Current Revenues	14,094,608	
Net to Gross Bump-up	<u>133.011%</u>	
Price Change Required for Requested Return	<u>\$ 18,747,331</u>	
Requested Price Change	\$ 18,747,331	
Uncollectible Percent	<u>0.560%</u>	Ref. Page 1.3_R
Increased Uncollectible Expense	<u>\$ 104,906</u>	
Requested Price Change	\$ 18,747,331	
WUTC Regulatory Fee	0.400%	Ref. Page 1.3_R
Revenue Tax	3.873%	Ref. Page 1.3_R
Resource Supplier Tax	0.000%	Ref. Page 1.3_R
Gross Receipts	0.000%	Ref. Page 1.3_R
Increase Taxes Other Than Income	<u>\$ 801,148</u>	
Requested Price Change	\$ 18,747,331	
Uncollectible Expense	(104,906)	
Taxes Other Than Income	<u>(801,148)</u>	
Income Before Taxes	<u>\$ 17,841,276</u>	
State Effective Tax Rate	<u>0.000%</u>	Ref. Page 2.1_R
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 17,841,276	
Federal Income Tax Rate	<u>21.00%</u>	Ref. Page 2.1_R
Federal Income Taxes	<u>\$ 3,746,668</u>	
Operating Income	100.000%	
Net Operating Income	<u>75.182%</u>	Ref. Page 1.3_R
Net to Gross Bump-Up	<u>133.0106%</u>	

**PACIFICORP  
WASHINGTON**  
**Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology**  
**12 Months Ended JUNE 2022**

Operating Revenue	100.000%		
Operating Deductions			
Uncollectible Accounts	0.560% (1)		
WUTC Regulatory Fee	0.400%		
Taxes Other - Revenue Tax	3.873%		
Taxes Other - Resource Supplier	0.000%		
Taxes Other - Gross Receipts	<u>0.000%</u>		
Sub-Total	95.167%		
State Income Tax @ 0.000%	<u>0.000%</u>		
Sub-Total	95.167%		
Federal Income Tax @ 21.00%	<u>19.985%</u>		
Net Operating Income	<u><u>75.182%</u></u>		
1 Uncollectible Accounts:			
(a) Uncollectible Accounts (FERC Account 904)	1,891,944	Ref. 4.8.1. Line 2	Exhibit No. SLC-4
(b) General Business Revenues	<u>338,100,431</u>	Ref. 4.8.1. Line 1	Exhibit No. SLC-4
Uncollectible Accounts %	<u>0.560%</u>	(a) / (b)	



## WASHINGTON SUMMARY OF ADJUSTMENTS - TOTAL (REBUTTAL)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Thermal Adjustments (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	31,472,700	31,472,700	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	17,822,987	-	-	17,719,976	-	-	-	103,011	-
5 Other Operating Revenues	646,623	1,403,022	-	269,962	-	-	-	(5,533)	(1,020,828)
6 Total Operating Revenues	49,942,311	32,875,722	-	17,989,938	-	-	-	97,479	(1,020,828)
7									
8 Operating Expenses:									
9 Steam Production	(7,303,593)	-	338,462	(5,492,610)	1,986,017	-	-	179,926	(4,315,388)
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	1,980,553	-	2,233,639	-	-	-	(253,659)	573	-
12 Other Power Supply	45,121,953	-	133,562	43,991,297	-	-	131,145	865,949	-
13 Transmission	1,226,698	-	591,208	563,475	-	-	-	72,015	-
14 Distribution	4,416,409	-	4,416,409	-	-	-	-	-	-
15 Customer Accounting	10,816	-	10,816	-	-	-	-	-	-
16 Customer Service & Info	42,187	-	42,187	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	3,034,581	-	3,012,001	37,776	-	-	-	-	(15,196)
19 Total O&M Expenses	48,529,604	-	10,778,284	39,099,938	1,986,017	-	(122,514)	1,118,463	(4,330,584)
20 Depreciation	(12,160,302)	-	-	-	(16,422,689)	-	744,556	23,042	3,494,789
21 Amortization	11,790,345	-	-	-	4,325,984	-	7,464,361	-	-
22 Taxes Other Than Income	2,262,896	-	-	-	-	2,337,812	-	1,193	(76,110)
23 Income Taxes: Federal	(2,402,339)	6,903,902	(2,529,010)	(4,433,100)	2,497,350	(7,656,197)	2,990,040	(255,113)	79,789
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(15,763)	-	291,371	-	(437,999)	5,717,165	(5,489,456)	-	(96,844)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	81,875	-	79,538	-	-	-	2,337	-	-
28 Total Operating Expenses:	48,086,316	6,903,902	8,620,184	34,666,838	(8,051,336)	398,780	5,589,324	887,586	(928,960)
29									
30 Operating Rev For Return:	1,855,995	25,971,821	(8,620,184)	(16,676,900)	8,051,336	(398,780)	(5,589,324)	(790,107)	(91,868)
31									
32 Rate Base:									
33 Electric Plant In Service	147,247,975	-	-	-	-	-	170,991,725	192,587	(23,936,337)
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(10,147,119)	-	-	-	-	-	(10,147,119)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	(3,284,761)	-	-	-	-	-	(3,284,761)	-	-
39 Fuel Stock	(9,196,315)	-	-	-	-	-	(9,196,315)	-	-
40 Material & Supplies	(12,260,467)	-	-	-	-	-	(12,260,467)	-	-
41 Working Capital	27,126,509	-	-	-	-	-	27,126,509	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	139,485,822	-	-	-	-	-	163,229,572	192,587	(23,936,337)
45									
46 Deductions:									
47 Accum Prov For Deprec	(255,685,483)	-	-	-	(106,622,268)	-	3,588,183	(195,347)	(152,456,051)
48 Accum Prov For Amort	(9,098,302)	-	-	-	(9,098,302)	-	-	-	-
49 Accum Def Income Tax	(3,102,822)	-	(1,233,408)	-	4,348,913	(17,769,037)	(5,993,362)	-	17,544,071
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	(1,733,115)	-	-	-	-	-	(1,733,115)	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-	(408,391)	-	-
53 Miscellaneous Deductions	82,001,072	-	-	-	(16,355,085)	53,324,397	45,031,761	-	-
54									
55 Total Deductions:	(188,027,041)	-	(1,233,408)	-	(127,726,743)	35,555,360	40,485,077	(195,347)	(134,911,980)
56									
57 Total Rate Base:	(48,541,218)	-	(1,233,408)	-	(127,726,743)	35,555,360	203,714,649	(2,760)	(158,848,316)
58									
59 Estimated ROE impact	0.84%	4.40%	-1.45%	-2.83%	2.97%	-0.41%	-2.54%	-0.13%	1.83%
60 Estimated Price Change	(7,382,062)	(34,545,264)	11,340,908	22,182,038	(23,637,761)	4,129,369	28,054,599	1,050,646	(15,956,597)
61									
62 TAX CALCULATION:									
63 Operating Revenue	(562,107)	32,875,722	(10,857,822)	(21,110,000)	10,110,687	(2,337,812)	(8,088,739)	(1,045,220)	(108,922)
64 Other Deductions	-	-	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
66 Interest	(621,388)	-	-	-	-	(621,388)	-	-	-
67 Schedule "M" Additions	26,864,099	-	(770,947)	-	1,781,456	5,537,671	16,821,130	-	3,494,789
68 Schedule "M" Deductions	6,993,897	-	414,134	-	-	9,079,741	(5,505,895)	-	3,005,917
69 Income Before Tax	19,929,482	32,875,722	(12,042,903)	(21,110,000)	11,892,143	(5,258,495)	14,238,286	(1,045,220)	379,949
70									
71 State Income Taxes	-	-	-	-	-	-	-	-	-
72 Taxable Income	19,929,482	32,875,722	(12,042,903)	(21,110,000)	11,892,143	(5,258,495)	14,238,286	(1,045,220)	379,949
73									
74 Federal Income Taxes	4,185,191	6,903,902	(2,529,010)	(4,433,100)	2,497,350	(1,104,284)	2,990,040	(219,496)	79,789
75 Energy Tax Credits	(6,587,530)	-	-	-	-	(6,551,913)	-	(35,617)	-
76 Federal Income Taxes	(2,402,339)	6,903,902	(2,529,010)	(4,433,100)	2,497,350	(7,656,197)	2,990,040	(255,113)	79,789

## WASHINGTON SUMMARY OF ADJUSTMENTS - RESTATING (REBUTTAL)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Thermal Adjustments (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	31,472,700	31,472,700	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(21,607)	(21,607)	-	-	-	-	-	-	-
6 Total Operating Revenues	31,451,094	31,451,094	-	-	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	848,422	-	64,337	-	1,986,017	-	-	-	(1,201,933)
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	1,776,100	-	2,029,759	-	-	-	(253,659)	-	-
12 Other Power Supply	(7,171,710)	-	(29,889)	(7,141,821)	-	-	-	-	-
13 Transmission	37,186	-	37,186	-	-	-	-	-	-
14 Distribution	149,714	-	149,714	-	-	-	-	-	-
15 Customer Accounting	(197,654)	-	(197,654)	-	-	-	-	-	-
16 Customer Service & Info	21,816	-	21,816	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	1,397,586	-	1,412,782	-	-	-	-	-	(15,196)
19 Total O&M Expenses	(3,138,539)	-	3,488,052	(7,141,821)	1,986,017	-	(253,659)	-	(1,217,129)
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	3,700,583	-	-	-	3,700,583	-	-	-	-
22 Taxes Other Than Income	1,214,411	-	-	-	-	1,290,521	-	-	(76,110)
23 Income Taxes: Federal	17,397,422	6,604,730	(998,061)	1,499,782	(820,080)	11,168,802	52,778	-	(110,528)
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	1,006,943	-	291,371	-	-	244,851	-	-	470,721
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	81,875	-	79,538	-	-	-	2,337	-	-
28 Total Operating Expenses:	20,262,695	6,604,730	2,860,900	(5,642,038)	4,866,520	12,704,174	(198,544)	-	(933,045)
29									
30 Operating Rev For Return:	11,188,399	24,846,364	(2,860,900)	5,642,038	(4,866,520)	(12,704,174)	198,544	-	933,045
31									
32 Rate Base:									
33 Electric Plant In Service	(330,637,014)	-	-	-	-	-	7,529,098	-	(338,166,113)
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(9,959,814)	-	-	-	-	-	(9,959,814)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	(3,284,761)	-	-	-	-	-	(3,284,761)	-	-
39 Fuel Stock	(9,196,315)	-	-	-	-	-	(9,196,315)	-	-
40 Material & Supplies	(12,260,467)	-	-	-	-	-	(12,260,467)	-	-
41 Working Capital	27,126,509	-	-	-	-	-	27,126,509	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	(338,211,862)	-	-	-	-	-	(45,749)	-	(338,166,113)
45									
46 Deductions:									
47 Accum Prov For Deprec	141,991,688	-	-	-	(26,352,745)	-	3,679,509	-	164,664,925
48 Accum Prov For Amort	(1,545,676)	-	-	-	(1,545,676)	-	-	-	-
49 Accum Def Income Tax	(2,539,670)	-	1,273,328	-	-	(8,425,806)	1,951,676	-	2,661,133
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	(1,733,115)	-	-	-	-	-	(1,733,115)	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-	(408,391)	-	-
53 Miscellaneous Deductions	45,480,887	-	-	-	-	35,285,349	10,195,538	-	-
54									
55 Total Deductions:	181,245,724	-	1,273,328	-	(27,898,421)	26,859,543	13,685,217	-	167,326,057
56									
57 Total Rate Base:	(156,966,137)	-	1,273,328	-	(27,898,421)	26,859,543	13,639,469	-	(170,840,055)
58									
59 Estimated ROE impact	4.016%	4.21%	-0.50%	0.96%	-0.56%	-2.37%	-0.10%	0.00%	2.19%
60 Estimated Price Change	(30,770,027)	(33,048,288)	3,934,187	(7,504,507)	3,649,078	19,616,643	1,116,516	-	(18,533,657)
61									
62 TAX CALCULATION:									
63 Operating Revenue	29,592,764	31,451,094	(3,567,590)	7,141,821	(5,686,600)	(1,290,521)	251,322	-	1,293,238
64 Other Deductions	-	-	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
66 Interest	(3,310,161)	-	-	-	-	(3,310,161)	-	-	-
67 Schedule "M" Additions	1,238,814	-	(770,947)	-	1,781,456	(190,169)	-	-	418,475
68 Schedule "M" Deductions	3,457,872	-	414,134	-	-	805,703	-	-	2,238,035
69 Income Before Tax	30,683,867	31,451,094	(4,752,671)	7,141,821	(3,905,144)	1,023,768	251,322	-	(526,322)
70									
71 State Income Taxes	-	-	-	-	-	-	-	-	-
72 Taxable Income	30,683,867	31,451,094	(4,752,671)	7,141,821	(3,905,144)	1,023,768	251,322	-	(526,322)
73									
74 Federal Income Taxes	6,443,612	6,604,730	(998,061)	1,499,782	(820,080)	214,991	52,778	-	(110,528)
75 Energy Tax Credits	10,953,810	-	-	-	-	10,953,810	-	-	-
76 Federal Income Taxes	17,397,422	6,604,730	(998,061)	1,499,782	(820,080)	11,168,802	52,778	-	(110,528)

## WASHINGTON SUMMARY OF ADJUSTMENTS - PRO FORMA (REBUTTAL)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Thermal Adjustments (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	17,822,987	-	-	17,719,976	-	-	-	103,011	-
5 Other Operating Revenues	668,230	1,424,629	-	269,962	-	-	-	(5,533)	(1,020,828)
6 Total Operating Revenues	18,491,217	1,424,629	-	17,989,938	-	-	-	97,479	(1,020,828)
7									
8 Operating Expenses:									
9 Steam Production	(8,152,015)	-	274,125	(5,492,610)	-	-	-	179,926	(3,113,456)
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	204,453	-	203,879	-	-	-	-	573	-
12 Other Power Supply	52,293,663	-	163,451	51,133,118	-	-	131,145	865,949	-
13 Transmission	1,189,512	-	554,022	563,475	-	-	-	72,015	-
14 Distribution	4,266,694	-	4,266,694	-	-	-	-	-	-
15 Customer Accounting	208,470	-	208,470	-	-	-	-	-	-
16 Customer Service & Info	20,371	-	20,371	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	1,636,995	-	1,599,219	37,776	-	-	-	-	-
19 Total O&M Expenses	51,668,143	-	7,290,232	46,241,758	-	-	131,145	1,118,463	(3,113,456)
20 Depreciation	(12,160,302)	-	-	-	(16,422,689)	-	744,556	23,042	3,494,789
21 Amortization	8,089,762	-	-	-	625,402	-	7,464,361	-	-
22 Taxes Other Than Income	1,048,485	-	-	-	-	1,047,291	-	1,193	-
23 Income Taxes: Federal	(19,799,761)	299,172	(1,530,949)	(5,932,882)	3,317,430	(18,824,999)	2,937,262	(255,113)	190,317
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,022,706)	-	-	-	(437,999)	5,472,314	(5,489,456)	-	(567,564)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	27,823,621	299,172	5,759,284	40,308,876	(12,917,856)	(12,305,394)	5,787,868	887,586	4,086
29									
30 Operating Rev For Return:	(9,332,404)	1,125,457	(5,759,284)	(22,318,938)	12,917,856	12,305,394	(5,787,868)	(790,107)	(1,024,914)
31									
32 Rate Base:									
33 Electric Plant In Service	477,884,989	-	-	-	-	-	163,462,627	192,587	314,229,776
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(187,305)	-	-	-	-	-	(187,305)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	477,697,684	-	-	-	-	-	163,275,321	192,587	314,229,776
45									
46 Deductions:									
47 Accum Prov For Deprec	(397,677,171)	-	-	-	(80,269,523)	-	(91,326)	(195,347)	(317,120,975)
48 Accum Prov For Amort	(7,552,626)	-	-	-	(7,552,626)	-	-	-	-
49 Accum Def Income Tax	(563,153)	-	(2,506,736)	-	4,348,913	(9,343,231)	(7,945,037)	-	14,882,938
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	36,520,185	-	-	-	(16,355,085)	18,039,048	34,836,222	-	-
54									
55 Total Deductions:	(369,272,765)	-	(2,506,736)	-	(99,828,321)	8,695,817	26,799,859	(195,347)	(302,238,037)
56									
57 Total Rate Base:	108,424,919	-	(2,506,736)	-	(99,828,321)	8,695,817	190,075,181	(2,760)	11,991,739
58									
59 Estimated ROE impact	-3.18%	0.22%	-1.09%	-4.38%	4.55%	2.26%	-3.45%	-0.16%	-0.38%
60 Estimated Price Change	23,387,967	(1,496,976)	7,406,721	29,686,545	(27,286,839)	(15,487,274)	26,938,083	1,050,646	2,577,060
61									
62 TAX CALCULATION:									
63 Operating Revenue	(30,154,871)	1,424,629	(7,290,232)	(28,251,821)	15,797,287	(1,047,291)	(8,340,062)	(1,045,220)	(1,402,161)
64 Other Deductions	-	-	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
66 Interest	2,688,773	-	-	-	-	2,688,773	-	-	-
67 Schedule "M" Additions	25,625,284	-	-	-	-	5,727,840	16,821,130	-	3,076,314
68 Schedule "M" Deductions	3,536,026	-	-	-	-	8,274,038	(5,505,895)	-	767,882
69 Income Before Tax	(10,754,385)	1,424,629	(7,290,232)	(28,251,821)	15,797,287	(6,282,263)	13,986,963	(1,045,220)	906,271
70									
71 State Income Taxes	-	-	-	-	-	-	-	-	-
72 Taxable Income	(10,754,385)	1,424,629	(7,290,232)	(28,251,821)	15,797,287	(6,282,263)	13,986,963	(1,045,220)	906,271
73									
74 Federal Income Taxes	(2,258,421)	299,172	(1,530,949)	(5,932,882)	3,317,430	(1,319,275)	2,937,262	(219,496)	190,317
75 Energy Tax Credits	(17,541,341)	-	-	-	-	(17,505,724)	-	(35,617)	-
76 Federal Income Taxes	(19,799,761)	299,172	(1,530,949)	(5,932,882)	3,317,430	(18,824,999)	2,937,262	(255,113)	190,317

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	Tab 3 - Revenue			Tab 4 - O&M
	3.1	3.2	3.3	4.1
Total Adjustments	Temperature Normalization	Revenue Normalizing	Wheeling Revenue - Year 1	Miscellaneous Expense & Revenue
<b>Operating Revenues:</b>				
General Business Revenues	31,472,700	(2,240,537)	33,713,237	-
Interdepartmental	-	-	-	-
Special Sales	17,822,987	-	-	-
Other Operating Revenues	646,623	-	1,403,022	-
<b>Total Operating Revenues</b>	<b>49,942,311</b>	<b>(2,240,537)</b>	<b>33,713,237</b>	<b>1,403,022</b>
<b>Operating Expenses:</b>				
Steam Production	(7,303,593)	-	-	-
Nuclear Production	-	-	-	-
Hydro Production	1,980,553	-	-	-
Other Power Supply	45,121,953	-	-	-
Transmission	1,226,698	-	-	-
Distribution	4,416,409	-	-	-
Customer Accounting	10,816	-	-	-
Customer Service & Info Sales	42,187	-	-	(509)
Administrative & General	3,034,581	-	-	93,809
<b>Total O&amp;M Expenses</b>	<b>48,529,604</b>	<b>-</b>	<b>-</b>	<b>93,301</b>
Depreciation	(12,160,302)	-	-	-
Amortization	11,790,345	-	-	-
Taxes Other Than Income	2,262,896	-	-	-
Income Taxes - Federal	(2,402,339)	(470,513)	7,079,780	294,635
Income Taxes - State	-	-	-	-
Income Taxes - Def Net	(15,763)	-	-	-
Investment Tax Credit Adj.	-	-	-	-
Misc Revenue & Expense	81,875	-	-	79,538
<b>Total Operating Expenses:</b>	<b>48,086,316</b>	<b>(470,513)</b>	<b>7,079,780</b>	<b>294,635</b>
<b>Operating Rev For Return:</b>	<b>1,855,995</b>	<b>(1,770,024)</b>	<b>26,633,457</b>	<b>1,108,387</b>
<b>Rate Base:</b>				
Electric Plant In Service	147,247,975	-	-	-
Plant Held for Future Use	-	-	-	-
Misc Deferred Debits	(10,147,119)	-	-	-
Elec Plant Acq Adj	-	-	-	-
Nuclear Fuel	-	-	-	-
Prepayments	(3,284,761)	-	-	-
Fuel Stock	(9,196,315)	-	-	-
Material & Supplies	(12,260,467)	-	-	-
Working Capital	27,126,509	-	-	-
Weatherization	-	-	-	-
Misc Rate Base	-	-	-	-
<b>Total Electric Plant:</b>	<b>139,485,822</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rate Base Deductions:</b>				
Accum Prov For Deprec	(255,685,483)	-	-	-
Accum Prov For Amort	(9,098,302)	-	-	-
Accum Def Income Tax	(3,102,822)	-	-	-
Unamortized ITC	-	-	-	-
Customer Adv For Const	(1,733,115)	-	-	-
Customer Service Deposits	(408,391)	-	-	-
Misc Rate Base Deductions	82,001,072	-	-	-
<b>Total Rate Base Deductions</b>	<b>(188,027,041)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Rate Base:</b>	<b>(48,541,218)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated Return on Equity Impact</b>	<b>0.836%</b>	<b>-0.300%</b>	<b>4.516%</b>	<b>0.188%</b>
<b>Estimated Price Change</b>	<b>(7,382,062)</b>	<b>2,354,319</b>	<b>(35,425,311)</b>	<b>(1,474,272)</b>
<b>TAX CALCULATION:</b>				
Operating Revenue	(562,107)	(2,240,537)	33,713,237	1,403,022
Other Deductions	-	-	-	-
Interest (AFUDC)	-	-	-	-
Interest	(621,388)	-	-	-
Schedule "M" Additions	26,864,099	-	-	-
Schedule "M" Deductions	6,993,897	-	-	-
<b>Income Before Tax</b>	<b>19,929,482</b>	<b>(2,240,537)</b>	<b>33,713,237</b>	<b>1,403,022</b>
<b>State Income Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Taxable Income</b>	<b>19,929,482</b>	<b>(2,240,537)</b>	<b>33,713,237</b>	<b>1,403,022</b>
<b>Federal Income Taxes Before Credits</b>	<b>4,185,191</b>	<b>(470,513)</b>	<b>7,079,780</b>	<b>294,635</b>
<b>Energy &amp; Other Tax Credits</b>	<b>(6,587,530)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Federal Income Taxes</b>	<b>(2,402,339)</b>	<b>(470,513)</b>	<b>7,079,780</b>	<b>294,635</b>

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	Tab 4 - Operations & Maintenance					
	4.2_R	4.3_R	4.4_R	4.5_R	4.6	4.7
	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising	Memberships & Subscriptions
<b>Operating Revenues:</b>						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production	64,337	274,125	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	23,017	98,071	-	-	-	-
Other Power Supply	38,362	163,451	-	-	-	-
Transmission	37,186	158,441	-	-	-	-
Distribution	149,714	637,898	-	-	-	-
Customer Accounting	31,753	135,291	-	-	-	-
Customer Service & Info Sales	4,781	20,371	-	-	17,543	-
Administrative & General	27,920	118,959	(1,774,779)	3,060,099	(637)	(768)
<b>Total O&amp;M Expenses</b>	<b>377,070</b>	<b>1,606,607</b>	<b>(1,774,779)</b>	<b>3,060,099</b>	<b>16,907</b>	<b>(768)</b>
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(79,185)	(337,388)	372,704	(642,621)	(3,550)	161
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
<b>Total Operating Expenses:</b>	<b>297,885</b>	<b>1,269,220</b>	<b>(1,402,076)</b>	<b>2,417,478</b>	<b>13,356</b>	<b>(607)</b>
<b>Operating Rev For Return:</b>	<b>(297,885)</b>	<b>(1,269,220)</b>	<b>1,402,076</b>	<b>(2,417,478)</b>	<b>(13,356)</b>	<b>607</b>
<b>Rate Base:</b>						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	(2,506,736)	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
<b>Total Rate Base Deductions</b>	-	-	-	<b>(2,506,736)</b>	-	-
<b>Total Rate Base:</b>	-	-	-	<b>(2,506,736)</b>	-	-
<b>Estimated Return on Equity Impact</b>	-0.051%	-0.215%	0.238%	-0.386%	-0.002%	0.000%
<b>Estimated Price Change</b>	396,219	1,688,197	(1,864,909)	2,961,767	17,766	(807)
<b>TAX CALCULATION:</b>						
Operating Revenue	(377,070)	(1,606,607)	1,774,779	(3,060,099)	(16,907)	768
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-
<b>Income Before Tax</b>	<b>(377,070)</b>	<b>(1,606,607)</b>	<b>1,774,779</b>	<b>(3,060,099)</b>	<b>(16,907)</b>	<b>768</b>
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	<b>(377,070)</b>	<b>(1,606,607)</b>	<b>1,774,779</b>	<b>(3,060,099)</b>	<b>(16,907)</b>	<b>768</b>
Federal Income Taxes Before Credits	(79,185)	(337,388)	372,704	(642,621)	(3,550)	161
Energy & Other Tax Credits	-	-	-	-	-	-
<b>Federal Income Taxes</b>	<b>(79,185)</b>	<b>(337,388)</b>	<b>372,704</b>	<b>(642,621)</b>	<b>(3,550)</b>	<b>161</b>

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Summary of Total Adjustments - Rate Year 1  
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	Tab 4 - Operations & Maintenance					
	4.8	4.9	4.10	4.11	4.12	4.13
	Revenue-Sensitive/ Uncollectible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
<b>Operating Revenues:</b>						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	2,006,742	-	-	105,809
Other Power Supply	-	(68,251)	-	-	-	-
Transmission	-	-	-	-	-	395,581
Distribution	-	-	-	-	-	3,628,796
Customer Accounting	(229,407)	-	-	-	73,179	-
Customer Service & Info Sales	-	-	-	-	-	-
Administrative & General	774,943	(561,028)	-	1,273,483	-	-
<b>Total O&amp;M Expenses</b>	545,536	(629,279)	2,006,742	1,273,483	73,179	4,130,186
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	291,371	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
<b>Total Operating Expenses:</b>	430,973	(497,131)	1,585,326	1,048,556	57,811	3,262,847
<b>Operating Rev For Return:</b>	(430,973)	497,131	(1,585,326)	(1,048,556)	(57,811)	(3,262,847)
<b>Rate Base:</b>						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	1,273,328	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
<b>Total Rate Base Deductions</b>	-	-	-	1,273,328	-	-
<b>Total Rate Base:</b>	-	-	-	1,273,328	-	-
<b>Estimated Return on Equity Impact</b>	-0.073%	0.084%	-0.269%	-0.190%	-0.010%	-0.553%
<b>Estimated Price Change</b>	573,240	(661,236)	2,108,652	1,523,578	76,895	4,339,931
<b>TAX CALCULATION:</b>						
Operating Revenue	(545,536)	629,279	(2,006,742)	(1,273,483)	(73,179)	(4,130,186)
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	(770,947)	-	-
Schedule "M" Deductions	-	-	-	414,134	-	-
<b>Income Before Tax</b>	(545,536)	629,279	(2,006,742)	(2,458,564)	(73,179)	(4,130,186)
<b>State Income Taxes</b>	-	-	-	-	-	-
<b>Taxable Income</b>	(545,536)	629,279	(2,006,742)	(2,458,564)	(73,179)	(4,130,186)
<b>Federal Income Taxes Before Credits</b>	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)
<b>Energy &amp; Other Tax Credits</b>	-	-	-	-	-	-
<b>Federal Income Taxes</b>	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)

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	Tab 5 - Net Power Cost					Tab 6 - Depr.
	5.1_R	5.2_R	5.3_R	5.4	5.5	6.1_R
	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees	Pro Forma Depreciation & Amortization Expense - Year 1
<b>Operating Revenues:</b>						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	17,719,976	-	-	-	-
Other Operating Revenues	-	-	269,962	-	-	-
<b>Total Operating Revenues</b>	-	17,719,976	269,962	-	-	-
<b>Operating Expenses:</b>						
Steam Production	-	(5,492,610)	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	(7,141,821)	51,018,977	-	114,141	-	-
Transmission	-	563,475	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	37,776	-
<b>Total O&amp;M Expenses</b>	(7,141,821)	46,089,842	-	114,141	37,776	-
Depreciation	-	-	-	-	-	(16,422,689)
Amortization	-	-	-	-	-	625,402
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	1,499,782	(5,957,672)	56,692	(23,970)	(7,933)	3,317,430
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
<b>Total Operating Expenses:</b>	(5,642,038)	40,132,170	56,692	90,171	29,843	(12,479,857)
<b>Operating Rev For Return:</b>	5,642,038	(22,412,194)	213,270	(90,171)	(29,843)	12,479,857
<b>Rate Base:</b>						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
<b>Total Rate Base Deductions</b>	-	-	-	-	-	-
<b>Total Rate Base:</b>	-	-	-	-	-	-
<b>Estimated Return on Equity Impact</b>	0.957%	-3.800%	0.036%	-0.015%	-0.005%	2.116%
<b>Estimated Price Change</b>	(7,504,507)	29,810,585	(283,671)	119,937	39,694	(16,599,528)
<b>TAX CALCULATION:</b>						
Operating Revenue	7,141,821	(28,369,866)	269,962	(114,141)	(37,776)	15,797,287
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-
<b>Income Before Tax</b>	7,141,821	(28,369,866)	269,962	(114,141)	(37,776)	15,797,287
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	7,141,821	(28,369,866)	269,962	(114,141)	(37,776)	15,797,287
Federal Income Taxes Before Credits	1,499,782	(5,957,672)	56,692	(23,970)	(7,933)	3,317,430
Energy & Other Tax Credits	-	-	-	-	-	-
<b>Federal Income Taxes</b>	1,499,782	(5,957,672)	56,692	(23,970)	(7,933)	3,317,430

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	Tab 6 - Depreciation & Amortization			Tab 7 - Taxes	
	6.2_R	6.3	6.4_R	7.1_R	7.2
	Pro Forma Depreciation & Amortization Reserves - Year 1	End-of-Period Reserves - Historical	Decommissioning & Other Plant Closure Costs - Year 1	Interest True Up - Year 1	Property Tax Expense - Year 1
<b>Operating Revenues:</b>					
General Business Revenues	-	-	-	-	-
Interdepartmental	-	-	-	-	-
Special Sales	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-
<b>Operating Expenses:</b>					
Steam Production	-	-	1,986,017	-	-
Nuclear Production	-	-	-	-	-
Hydro Production	-	-	-	-	-
Other Power Supply	-	-	-	-	-
Transmission	-	-	-	-	-
Distribution	-	-	-	-	-
Customer Accounting	-	-	-	-	-
Customer Service & Info	-	-	-	-	-
Sales	-	-	-	-	-
Administrative & General	-	-	-	-	-
<b>Total O&amp;M Expenses</b>	-	-	1,986,017	-	-
Depreciation	-	-	-	-	-
Amortization	-	-	3,700,583	-	-
Taxes Other Than Income	-	-	-	-	843,809
Income Taxes - Federal	-	-	(820,080)	130,491	(177,200)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net	-	-	(437,999)	-	-
Investment Tax Credit Adj.	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-
<b>Total Operating Expenses:</b>	-	-	4,428,521	130,491	666,609
<b>Operating Rev For Return:</b>	-	-	(4,428,521)	(130,491)	(666,609)
<b>Rate Base:</b>					
Electric Plant In Service	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-
Prepayments	-	-	-	-	-
Fuel Stock	-	-	-	-	-
Material & Supplies	-	-	-	-	-
Working Capital	-	-	-	-	-
Weatherization	-	-	-	-	-
Misc Rate Base	-	-	-	-	-
<b>Total Electric Plant:</b>	-	-	-	-	-
<b>Rate Base Deductions:</b>					
Accum Prov For Deprec	(80,269,523)	(26,352,745)	-	-	-
Accum Prov For Amort	(7,552,626)	(1,545,676)	-	-	-
Accum Def Income Tax	-	-	4,348,913	-	-
Unamortized ITC	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-
Misc Rate Base Deductions	-	-	(16,355,085)	-	-
<b>Total Rate Base Deductions</b>	(87,822,149)	(27,898,421)	(12,006,172)	-	-
<b>Total Rate Base:</b>	(87,822,149)	(27,898,421)	(12,006,172)	-	-
<b>Estimated Return on Equity Impact</b>	0.951%	0.286%	-0.637%	-0.022%	-0.113%
<b>Estimated Price Change</b>	(8,889,449)	(2,823,907)	4,675,123	173,567	886,660
<b>TAX CALCULATION:</b>					
Operating Revenue	-	-	(5,686,600)	-	(843,809)
Other Deductions	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-
Interest	-	-	-	(621,388)	-
Schedule "M" Additions	-	-	1,781,456	-	-
Schedule "M" Deductions	-	-	-	-	-
<b>Income Before Tax</b>	-	-	(3,905,144)	621,388	(843,809)
State Income Taxes	-	-	-	-	-
<b>Taxable Income</b>	-	-	(3,905,144)	621,388	(843,809)
Federal Income Taxes Before Credits	-	-	(820,080)	130,491	(177,200)
Energy & Other Tax Credits	-	-	-	-	-
<b>Federal Income Taxes</b>	-	-	(820,080)	130,491	(177,200)



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	Tab 7 - Taxes					
	7.3_R	7.4_R	7.5	7.6_R	7.7	7.8
	Production Tax Credit - Year 1	PowerTax ADIT Balance - Year 1	Permanent Schedule M Adjustment - Year 1	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment
<b>Operating Revenues:</b>						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	1,290,521	-
Income Taxes - Federal	(6,571,362)	(1,026,421)	302,036	-	(271,009)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	(2,807,532)	-	73,287	-	8,451,410
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
<b>Total Operating Expenses:</b>	<b>(6,571,362)</b>	<b>(3,833,954)</b>	<b>302,036</b>	<b>73,287</b>	<b>1,019,512</b>	<b>8,451,410</b>
<b>Operating Rev For Return:</b>	<b>6,571,362</b>	<b>3,833,954</b>	<b>(302,036)</b>	<b>(73,287)</b>	<b>(1,019,512)</b>	<b>(8,451,410)</b>
<b>Rate Base:</b>						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	(32,937,503)	-	28,176,905	-	(13,008,440)
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	53,324,397
<b>Total Rate Base Deductions</b>	-	<b>(32,937,503)</b>	-	<b>28,176,905</b>	-	<b>40,315,957</b>
<b>Total Rate Base:</b>	-	<b>(32,937,503)</b>	-	<b>28,176,905</b>	-	<b>40,315,957</b>
<b>Estimated Return on Equity Impact</b>	1.114%	1.009%	-0.051%	-0.287%	-0.173%	-1.774%
<b>Estimated Price Change</b>	(8,740,606)	(8,433,532)	401,739	2,949,575	1,356,058	15,322,091
<b>TAX CALCULATION:</b>						
Operating Revenue	-	-	-	-	(1,290,521)	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	5,539,071	(1,400)	-	-	-
Schedule "M" Deductions	-	10,426,792	(1,347,051)	-	-	-
<b>Income Before Tax</b>	-	<b>(4,887,721)</b>	<b>1,345,651</b>	-	<b>(1,290,521)</b>	-
<b>State Income Taxes</b>	-	-	-	-	-	-
<b>Taxable Income</b>	-	<b>(4,887,721)</b>	<b>1,345,651</b>	-	<b>(1,290,521)</b>	-
<b>Federal Income Taxes Before Credits</b>	-	(1,026,421)	282,587	-	(271,009)	-
<b>Energy &amp; Other Tax Credits</b>	(6,571,362)	-	19,449	-	-	-
<b>Federal Income Taxes</b>	<b>(6,571,362)</b>	<b>(1,026,421)</b>	<b>302,036</b>	-	<b>(271,009)</b>	-

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	Tab 7 - Taxes		Tab 8 - Rate Base			
	7.9	7.10_R	8.1	8.2_R	8.3	8.4_R
	Washington Low Income Tax Credit	Wyoming Wind Generation Tax	End-of-Period Plant Balances - Historical	Regulatory Assets/ Liabilities Amortization - Year 1	Customer Advances for Construction	Pro Forma Major Plant Additions - Year 1
<b>Operating Revenues:</b>						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	7,388,164	-	-
Taxes Other Than Income	(16,672)	220,155	-	-	-	-
Income Taxes - Federal	3,501	(46,233)	-	2,255,926	-	865,234
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	(4,457,715)	-	(1,013,007)
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
<b>Total Operating Expenses:</b>	(13,171)	173,922	-	5,186,375	-	(147,773)
<b>Operating Rev For Return:</b>	13,171	(173,922)	-	(5,186,375)	-	147,773
<b>Rate Base:</b>						
Electric Plant In Service	-	-	30,000,112	-	-	123,399,586
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	(530,191)	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
<b>Total Electric Plant:</b>	-	-	30,000,112	(530,191)	-	123,399,586
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	(8,402,786)	-	542,052
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	(1,733,115)	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	34,836,222	-	-
<b>Total Rate Base Deductions</b>	-	-	-	26,433,436	(1,733,115)	542,052
<b>Total Rate Base:</b>	-	-	30,000,112	25,903,246	(1,733,115)	123,941,639
<b>Estimated Return on Equity Impact</b>	0.002%	-0.029%	-0.293%	-1.113%	0.017%	-1.097%
<b>Estimated Price Change</b>	(17,519)	231,335	3,036,642	9,520,380	(175,428)	12,348,947
<b>TAX CALCULATION:</b>						
Operating Revenue	16,672	(220,155)	-	(7,388,164)	-	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	17,418,111	-	(673,177)
Schedule "M" Deductions	-	-	-	(712,556)	-	(4,793,338)
<b>Income Before Tax</b>	16,672	(220,155)	-	10,742,504	-	4,120,161
<b>State Income Taxes</b>	-	-	-	-	-	-
<b>Taxable Income</b>	16,672	(220,155)	-	10,742,504	-	4,120,161
<b>Federal Income Taxes Before Credits</b>	3,501	(46,233)	-	2,255,926	-	865,234
<b>Energy &amp; Other Tax Credits</b>	-	-	-	-	-	-
<b>Federal Income Taxes</b>	3,501	(46,233)	-	2,255,926	-	865,234

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	Tab 8 - Rate Base					
	8.5	8.6	8.7	8.8_R	8.9	8.10
	Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1
<b>Operating Revenues:</b>						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	(253,659)
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	(253,659)
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	76,197
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	-	(491)	-	-	-	53,268
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	(18,734)
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	2,337	-	-	-	-
<b>Total Operating Expenses:</b>	-	1,846	-	-	-	(142,928)
<b>Operating Rev For Return:</b>	-	(1,846)	-	-	-	142,928
<b>Rate Base:</b>						
Electric Plant In Service	-	-	-	(11,095,768)	(10,948,499)	(426,746)
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	(9,959,814)	-	-	-	-	342,885
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	(3,284,761)	-	-	-	-	-
Fuel Stock	(9,196,315)	-	-	-	-	-
Material & Supplies	(12,260,467)	-	-	-	-	-
Working Capital	(2,747,159)	-	29,873,668	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
<b>Total Electric Plant:</b>	(37,448,516)	-	29,873,668	(11,095,768)	(10,948,499)	(83,861)
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	-	-	-	301,559	3,287,281	90,669
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	517,566	1,434,110	(84,304)
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	(408,391)	-	-	-	-
Misc Rate Base Deductions	10,195,538	-	-	-	-	-
<b>Total Rate Base Deductions</b>	10,195,538	(408,391)	-	819,125	4,721,391	6,365
<b>Total Rate Base:</b>	(27,252,977)	(408,391)	29,873,668	(10,276,643)	(6,227,109)	(77,496)
<b>Estimated Return on Equity Impact</b>	0.279%	0.004%	-0.291%	0.104%	0.063%	0.025%
<b>Estimated Price Change</b>	(2,758,575)	(38,882)	3,023,844	(1,040,212)	(630,314)	(197,954)
<b>TAX CALCULATION:</b>						
Operating Revenue	-	(2,337)	-	-	-	177,462
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	76,197
Schedule "M" Deductions	-	-	-	-	-	-
<b>Income Before Tax</b>	-	(2,337)	-	-	-	253,659
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	-	(2,337)	-	-	-	253,659
Federal Income Taxes Before Credits	-	(491)	-	-	-	53,268
Energy & Other Tax Credits	-	-	-	-	-	-
<b>Federal Income Taxes</b>	-	(491)	-	-	-	53,268

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	Tab 8 - Rate Base		Tab 9 - Other	Tab 10 - Thermal Generation		
	8.11	8.12	9.1_R	10.1	10.2	10.3
	Confidential Wind Capital Additions - Year 1	Major Transmission Capital Additions - Year 1	Production Factor - Year 1	Removal of Coal- Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal
<b>Operating Revenues:</b>						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	103,011	-	-	-
Other Operating Revenues	-	-	(5,533)	-	-	-
<b>Total Operating Revenues</b>	-	-	97,479	-	-	-
<b>Operating Expenses:</b>						
Steam Production	-	-	179,926	-	-	(1,201,933)
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	573	-	-	-
Other Power Supply	131,145	-	865,949	-	-	-
Transmission	-	-	72,015	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	(15,196)
<b>Total O&amp;M Expenses</b>	131,145	-	1,118,463	-	-	(1,217,129)
Depreciation	97,711	646,845	23,042	-	418,475	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	1,193	-	-	(76,110)
Income Taxes - Federal	(48,060)	(135,837)	(255,113)	-	-	(198,407)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	(102,889)	573,609
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
<b>Total Operating Expenses:</b>	180,796	511,008	887,586	-	315,586	(918,036)
<b>Operating Rev For Return:</b>	(180,796)	(511,008)	(790,107)	-	(315,586)	918,036
<b>Rate Base:</b>						
Electric Plant In Service	2,321,669	37,741,372	192,587	(298,414,625)	(49,457,132)	(29,244,710)
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
<b>Total Electric Plant:</b>	2,321,669	37,741,372	192,587	(298,414,625)	(49,457,132)	(29,244,710)
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	(5,246)	(86,079)	(195,347)	153,709,555	24,936,777	18,475,235
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	1,868,593	792,540
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
<b>Total Rate Base Deductions</b>	(5,246)	(86,079)	(195,347)	153,709,555	26,805,370	19,267,775
<b>Total Rate Base:</b>	2,316,422	37,655,293	(2,760)	(144,705,070)	(22,651,762)	(9,976,935)
<b>Estimated Return on Equity Impact</b>	-0.054%	-0.449%	-0.134%	1.656%	0.177%	0.258%
<b>Estimated Price Change</b>	474,949	4,491,202	1,050,646	(14,647,197)	(1,873,072)	(2,230,961)
<b>TAX CALCULATION:</b>						
Operating Revenue	(228,856)	(646,845)	(1,045,220)	-	(418,475)	1,293,238
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	418,475	-
Schedule "M" Deductions	-	-	-	-	-	2,238,035
<b>Income Before Tax</b>	(228,856)	(646,845)	(1,045,220)	-	-	(944,797)
<b>State Income Taxes</b>	-	-	-	-	-	-
<b>Taxable Income</b>	(228,856)	(646,845)	(1,045,220)	-	-	(944,797)
<b>Federal Income Taxes Before Credits</b>	(48,060)	(135,837)	(219,496)	-	-	(198,407)
<b>Energy &amp; Other Tax Credits</b>	-	-	(35,617)	-	-	-
<b>Federal Income Taxes</b>	(48,060)	(135,837)	(255,113)	-	-	(198,407)

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	Tab 10 - Thermal Generation				
	10.4	10.5	10.6_R	10.7_R	10.8
	Jim Bridger Mine Rate Base - Year 1	Existing Coal- Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues Year 1
<b>Operating Revenues:</b>					
General Business Revenues	-	-	-	-	-
Interdepartmental	-	-	-	-	-
Special Sales	-	-	-	-	-
Other Operating Revenues	-	-	-	-	(1,020,828)
<b>Total Operating Revenues</b>	-	-	-	-	(1,020,828)
<b>Operating Expenses:</b>					
Steam Production	-	-	-	(3,113,456)	-
Nuclear Production	-	-	-	-	-
Hydro Production	-	-	-	-	-
Other Power Supply	-	-	-	-	-
Transmission	-	-	-	-	-
Distribution	-	-	-	-	-
Customer Accounting	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-
Administrative & General	-	-	-	-	-
<b>Total O&amp;M Expenses</b>	-	-	-	(3,113,456)	-
Depreciation	-	2,952,541	43,061	80,712	-
Amortization	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-
Income Taxes - Federal	-	-	(56,400)	548,971	(214,374)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net	-	(725,929)	55,446	102,919	-
Investment Tax Credit Adj.	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-
<b>Total Operating Expenses:</b>	-	2,226,611	42,107	(2,380,854)	(214,374)
<b>Operating Rev For Return:</b>	-	(2,226,611)	(42,107)	2,380,854	(806,454)
<b>Rate Base:</b>					
Electric Plant In Service	40,072,259	300,463,388	3,664,205	8,980,277	-
Plant Held for Future Use	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-
Prepayments	-	-	-	-	-
Fuel Stock	-	-	-	-	-
Material & Supplies	-	-	-	-	-
Working Capital	-	-	-	-	-
Weatherization	-	-	-	-	-
Misc Rate Base	-	-	-	-	-
<b>Total Electric Plant:</b>	40,072,259	300,463,388	3,664,205	8,980,277	-
<b>Rate Base Deductions:</b>					
Accum Prov For Deprec	(34,739,396)	(314,750,593)	(51,204)	(36,424)	-
Accum Prov For Amort	-	-	-	-	-
Accum Def Income Tax	(120,984)	15,084,521	(35,061)	(45,538)	-
Unamortized ITC	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-
<b>Total Rate Base Deductions</b>	(34,860,380)	(299,666,072)	(86,265)	(81,962)	-
<b>Total Rate Base:</b>	5,211,879	797,315	3,577,940	8,898,316	-
<b>Estimated Return on Equity Impact</b>	-0.052%	-0.385%	-0.043%	0.312%	-0.137%
<b>Estimated Price Change</b>	527,552	3,042,333	418,170	(2,266,091)	1,072,669
<b>TAX CALCULATION:</b>					
Operating Revenue	-	(2,952,541)	(43,061)	3,032,744	(1,020,828)
Other Deductions	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-
Interest	-	-	-	-	-
Schedule "M" Additions	-	2,952,541	43,061	80,712	-
Schedule "M" Deductions	-	-	268,572	499,310	-
<b>Income Before Tax</b>	-	-	(268,572)	2,614,146	(1,020,828)
State Income Taxes	-	-	-	-	-
<b>Taxable Income</b>	-	-	(268,572)	2,614,146	(1,020,828)
Federal Income Taxes Before Credits	-	-	(56,400)	548,971	(214,374)
Energy & Other Tax Credits	-	-	-	-	-
<b>Federal Income Taxes</b>	-	-	(56,400)	548,971	(214,374)

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	Tab 3 - Revenue			Tab 4 - O&M
	3.1	3.2	3.3	4.1
Total Restating Adjustments	Temperature Normalization	Revenue Normalizing	Wheeling Revenue - Year 1	Miscellaneous Expense & Revenue
<b>Operating Revenues:</b>				
General Business Revenues	31,472,700	(2,240,537)	33,713,237	
Interdepartmental	-			
Special Sales	-			
Other Operating Revenues	(21,607)		(21,607)	
<b>Total Operating Revenues</b>	<b>31,451,094</b>	<b>(2,240,537)</b>	<b>33,713,237</b>	<b>(21,607)</b>
<b>Operating Expenses:</b>				
Steam Production	848,422			
Nuclear Production	-			
Hydro Production	1,776,100			
Other Power Supply	(7,171,710)			
Transmission	37,186			
Distribution	149,714			
Customer Accounting	(197,654)			
Customer Service & Info Sales	21,816			(509)
Administrative & General	1,397,586			93,809
<b>Total O&amp;M Expenses</b>	<b>(3,138,539)</b>	<b>-</b>	<b>-</b>	<b>93,301</b>
Depreciation	-			
Amortization	3,700,583			
Taxes Other Than Income	1,214,411			
Income Taxes - Federal	17,397,422	(470,513)	7,079,780	(4,537)
Income Taxes - State	-	-	-	-
Income Taxes - Def Net	1,006,943			
Investment Tax Credit Adj.	-			
Misc Revenue & Expense	81,875			79,538
<b>Total Operating Expenses:</b>	<b>20,262,695</b>	<b>(470,513)</b>	<b>7,079,780</b>	<b>(4,537)</b>
<b>Operating Rev For Return:</b>	<b>11,188,399</b>	<b>(1,770,024)</b>	<b>26,633,457</b>	<b>(17,069)</b>
<b>Rate Base:</b>				
Electric Plant In Service	(330,637,014)			
Plant Held for Future Use	-			
Misc Deferred Debits	(9,959,814)			
Elec Plant Acq Adj	-			
Nuclear Fuel	-			
Prepayments	(3,284,761)			
Fuel Stock	(9,196,315)			
Material & Supplies	(12,260,467)			
Working Capital	27,126,509			
Weatherization	-			
Misc Rate Base	-			
<b>Total Electric Plant:</b>	<b>(338,211,862)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rate Base Deductions:</b>				
Accum Prov For Deprec	141,991,688			
Accum Prov For Amort	(1,545,676)			
Accum Def Income Tax	(2,539,670)			
Unamortized ITC	-			
Customer Adv For Const	(1,733,115)			
Customer Service Deposits	(408,391)			
Misc Rate Base Deductions	45,480,887			
<b>Total Rate Base Deductions</b>	<b>181,245,724</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Rate Base:</b>	<b>(156,966,137)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated Return on Equity Impact</b>	<b>4.016%</b>	<b>-0.300%</b>	<b>4.516%</b>	<b>-0.003%</b>
<b>Estimated Price Change</b>	<b>(30,770,027)</b>	<b>2,354,319</b>	<b>(35,425,311)</b>	<b>22,704</b>
<b>TAX CALCULATION:</b>				
Operating Revenue	29,592,764	(2,240,537)	33,713,237	(21,607)
Other Deductions	-			
Interest (AFUDC)	-			
Interest	(3,310,161)			
Schedule "M" Additions	1,238,814			
Schedule "M" Deductions	3,457,872			
<b>Income Before Tax</b>	<b>30,683,867</b>	<b>(2,240,537)</b>	<b>33,713,237</b>	<b>(21,607)</b>
State Income Taxes	-	-	-	-
<b>Taxable Income</b>	<b>30,683,867</b>	<b>(2,240,537)</b>	<b>33,713,237</b>	<b>(21,607)</b>
Federal Income Taxes Before Credits	6,443,612	(470,513)	7,079,780	(4,537)
Energy & Other Tax Credits	10,953,810			
<b>Federal Income Taxes</b>	<b>17,397,422</b>	<b>(470,513)</b>	<b>7,079,780</b>	<b>(4,537)</b>

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	Tab 4 - Operations & Maintenance					
	4.2_R	4.3_R	4.4_R	4.5_R	4.6	4.7
	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising	Memberships & Subscriptions
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production	64,337					
Nuclear Production						
Hydro Production	23,017					
Other Power Supply	38,362					
Transmission	37,186					
Distribution	149,714					
Customer Accounting	31,753					
Customer Service & Info Sales	4,781				17,543	
Administrative & General	27,920		(194,940)		(637)	(768)
<b>Total O&amp;M Expenses</b>	377,070	-	(194,940)	-	16,907	(768)
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(79,185)	-	40,937	-	(3,550)	161
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	297,885	-	(154,003)	-	13,356	(607)
<b>Operating Rev For Return:</b>	(297,885)	-	154,003	-	(13,356)	607
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	-	-	-	-	-	-
<b>Total Rate Base:</b>	-	-	-	-	-	-
<b>Estimated Return on Equity Impact</b>	-0.051%	0.000%	0.026%	0.000%	-0.002%	0.000%
<b>Estimated Price Change</b>	396,219	-	(204,840)	-	17,766	(807)
<b>TAX CALCULATION:</b>						
Operating Revenue	(377,070)	-	194,940	-	(16,907)	768
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
<b>Income Before Tax</b>	(377,070)	-	194,940	-	(16,907)	768
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	(377,070)	-	194,940	-	(16,907)	768
Federal Income Taxes Before Credits	(79,185)	-	40,937	-	(3,550)	161
Energy & Other Tax Credits						
<b>Federal Income Taxes</b>	(79,185)	-	40,937	-	(3,550)	161

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	Tab 4 - Operations & Maintenance					
	4.8	4.9	4.10	4.11	4.12	4.13
	Revenue-Sensitive/ Uncollectible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						
Nuclear Production						
Hydro Production			2,006,742			
Other Power Supply		(68,251)				
Transmission						
Distribution						
Customer Accounting	(229,407)					
Customer Service & Info						
Sales						
Administrative & General	774,943	(561,028)		1,273,483		
<b>Total O&amp;M Expenses</b>	545,536	(629,279)	2,006,742	1,273,483	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(114,563)	132,149	(421,416)	(516,299)	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net				291,371		
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	430,973	(497,131)	1,585,326	1,048,556	-	-
<b>Operating Rev For Return:</b>	(430,973)	497,131	(1,585,326)	(1,048,556)	-	-
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax				1,273,328		
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	-	-	-	1,273,328	-	-
<b>Total Rate Base:</b>	-	-	-	1,273,328	-	-
<b>Estimated Return on Equity Impact</b>	-0.073%	0.084%	-0.269%	-0.190%	0.000%	0.000%
<b>Estimated Price Change</b>	573,240	(661,236)	2,108,652	1,523,578	-	-
<b>TAX CALCULATION:</b>						
Operating Revenue	(545,536)	629,279	(2,006,742)	(1,273,483)	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions				(770,947)		
Schedule "M" Deductions				414,134		
<b>Income Before Tax</b>	(545,536)	629,279	(2,006,742)	(2,458,564)	-	-
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	(545,536)	629,279	(2,006,742)	(2,458,564)	-	-
Federal Income Taxes Before Credits	(114,563)	132,149	(421,416)	(516,299)	-	-
Energy & Other Tax Credits						
<b>Federal Income Taxes</b>	(114,563)	132,149	(421,416)	(516,299)	-	-



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Operating Revenues:  
General Business Revenues  
Interdepartmental  
Special Sales  
Other Operating Revenues  
Total Operating Revenues

Operating Expenses:  
Steam Production  
Nuclear Production  
Hydro Production  
Other Power Supply  
Transmission  
Distribution  
Customer Accounting  
Customer Service & Info  
Sales  
Administrative & General  
Total O&M Expenses  
Depreciation  
Amortization  
Taxes Other Than Income  
Income Taxes - Federal  
Income Taxes - State  
Income Taxes - Def Net  
Investment Tax Credit Adj.  
Misc Revenue & Expense  
Total Operating Expenses:

Operating Rev For Return:

Rate Base:  
Electric Plant In Service  
Plant Held for Future Use  
Misc Deferred Debits  
Elec Plant Acq Adj  
Nuclear Fuel  
Prepayments  
Fuel Stock  
Material & Supplies  
Working Capital  
Weatherization  
Misc Rate Base  
Total Electric Plant:

Rate Base Deductions:  
Accum Prov For Deprec  
Accum Prov For Amort  
Accum Def Income Tax  
Unamortized ITC  
Customer Adv For Const  
Customer Service Deposits  
Misc Rate Base Deductions

Total Rate Base Deductions

Total Rate Base:

Estimated Return on Equity Impact  
Estimated Price Change

TAX CALCULATION:  
Operating Revenue  
Other Deductions  
Interest (AFUDC)  
Interest  
Schedule "M" Additions  
Schedule "M" Deductions  
Income Before Tax

State Income Taxes  
Taxable Income

Federal Income Taxes Before Credits  
Energy & Other Tax Credits  
Federal Income Taxes

	Tab 5 - Net Power Cost					Tab 6 - Depr.
	5.1_R	5.2_R	5.3_R	5.4	5.5	6.1_R
	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees	Pro Forma Depreciation & Amortization Expense - Year 1
Operating Revenues: General Business Revenues Interdepartmental Special Sales Other Operating Revenues Total Operating Revenues	-	-	-	-	-	-
Operating Expenses: Steam Production Nuclear Production Hydro Production Other Power Supply Transmission Distribution Customer Accounting Customer Service & Info Sales Administrative & General Total O&M Expenses Depreciation Amortization Taxes Other Than Income Income Taxes - Federal Income Taxes - State Income Taxes - Def Net Investment Tax Credit Adj. Misc Revenue & Expense Total Operating Expenses:	(7,141,821)	-	-	-	-	-
Operating Rev For Return:	5,642,038	-	-	-	-	-
Rate Base: Electric Plant In Service Plant Held for Future Use Misc Deferred Debits Elec Plant Acq Adj Nuclear Fuel Prepayments Fuel Stock Material & Supplies Working Capital Weatherization Misc Rate Base Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions: Accum Prov For Deprec Accum Prov For Amort Accum Def Income Tax Unamortized ITC Customer Adv For Const Customer Service Deposits Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact Estimated Price Change	0.957% (7,504,507)	0.000%	0.000%	0.000%	0.000%	0.000%
TAX CALCULATION: Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" Additions Schedule "M" Deductions Income Before Tax	7,141,821	-	-	-	-	-
State Income Taxes Taxable Income	- 7,141,821	-	-	-	-	-
Federal Income Taxes Before Credits Energy & Other Tax Credits Federal Income Taxes	1,499,782 1,499,782	-	-	-	-	-

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Operating Revenues:  
General Business Revenues  
Interdepartmental  
Special Sales  
Other Operating Revenues  
Total Operating Revenues

Operating Expenses:  
Steam Production  
Nuclear Production  
Hydro Production  
Other Power Supply  
Transmission  
Distribution  
Customer Accounting  
Customer Service & Info  
Sales  
Administrative & General  
Total O&M Expenses  
Depreciation  
Amortization  
Taxes Other Than Income  
Income Taxes - Federal  
Income Taxes - State  
Income Taxes - Def Net  
Investment Tax Credit Adj.  
Misc Revenue & Expense  
Total Operating Expenses:

Operating Rev For Return:

Rate Base:  
Electric Plant In Service  
Plant Held for Future Use  
Misc Deferred Debits  
Elec Plant Acq Adj  
Nuclear Fuel  
Prepayments  
Fuel Stock  
Material & Supplies  
Working Capital  
Weatherization  
Misc Rate Base  
Total Electric Plant:

Rate Base Deductions:  
Accum Prov For Deprec  
Accum Prov For Amort  
Accum Def Income Tax  
Unamortized ITC  
Customer Adv For Const  
Customer Service Deposits  
Misc Rate Base Deductions

Total Rate Base Deductions

Total Rate Base:

Estimated Return on Equity Impact  
Estimated Price Change

TAX CALCULATION:  
Operating Revenue  
Other Deductions  
Interest (AFUDC)  
Interest  
Schedule "M" Additions  
Schedule "M" Deductions  
Income Before Tax

State Income Taxes  
Taxable Income

Federal Income Taxes Before Credits  
Energy & Other Tax Credits  
Federal Income Taxes

	Tab 6 - Depreciation & Amortization			Tab 7 - Taxes	
	6.2_R	6.3	6.4_R	7.1_R	7.2
	Pro Forma Depreciation & Amortization Reserves - Year 1	End-of-Period Reserves - Historical	Decommissioning & Other Plant Closure Costs - Year 1	Interest True Up - Year 1	Property Tax Expense - Year 1
Operating Revenues:					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					
Total Operating Revenues	-	-	-	-	-
Operating Expenses:					
Steam Production			1,986,017		
Nuclear Production					
Hydro Production					
Other Power Supply					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
Total O&M Expenses	-	-	1,986,017	-	-
Depreciation					
Amortization			3,700,583		
Taxes Other Than Income					
Income Taxes - Federal	-	-	(820,080)	695,134	-
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net					
Investment Tax Credit Adj.					
Misc Revenue & Expense					
Total Operating Expenses:	-	-	4,866,520	695,134	-
Operating Rev For Return:	-	-	(4,866,520)	(695,134)	-
Rate Base:					
Electric Plant In Service					
Plant Held for Future Use					
Misc Deferred Debits					
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base					
Total Electric Plant:	-	-	-	-	-
Rate Base Deductions:					
Accum Prov For Deprec		(26,352,745)			
Accum Prov For Amort		(1,545,676)			
Accum Def Income Tax					
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions					
Total Rate Base Deductions	-	(27,898,421)	-	-	-
Total Rate Base:	-	(27,898,421)	-	-	-
Estimated Return on Equity Impact	0.000%	0.286%	-0.825%	-0.118%	0.000%
Estimated Price Change	-	(2,823,907)	6,472,985	924,601	-
TAX CALCULATION:					
Operating Revenue	-	-	(5,686,600)	-	-
Other Deductions					
Interest (AFUDC)					
Interest				(3,310,161)	
Schedule "M" Additions			1,781,456		
Schedule "M" Deductions					
Income Before Tax	-	-	(3,905,144)	3,310,161	-
State Income Taxes	-	-	-	-	-
Taxable Income	-	-	(3,905,144)	3,310,161	-
Federal Income Taxes Before Credits	-	-	(820,080)	695,134	-
Energy & Other Tax Credits	-	-	-	-	-
Federal Income Taxes	-	-	(820,080)	695,134	-

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	Tab 7 - Taxes					
	7.3_R	7.4_R	7.5	7.6_R	7.7	7.8
	Production Tax Credit - Year 1	PowerTax ADIT Balance - Year 1	Permanent Schedule M Adjustment - Year 1	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income					1,290,521	
Income Taxes - Federal	10,953,810	(209,133)	-	-	(271,009)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net		244,851				
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	10,953,810	35,718	-	-	1,019,512	-
<b>Operating Rev For Return:</b>	(10,953,810)	(35,718)	-	-	(1,019,512)	-
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax		249,607				(8,675,413)
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						35,285,349
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	-	249,607	-	-	-	26,609,936
<b>Total Rate Base:</b>	-	249,607	-	-	-	26,609,936
<b>Estimated Return on Equity Impact</b>	-1.857%	-0.009%	0.000%	0.000%	-0.173%	-0.260%
<b>Estimated Price Change</b>	14,569,725	72,774	-	-	1,356,058	2,693,485
<b>TAX CALCULATION:</b>						
Operating Revenue	-	-	-	-	(1,290,521)	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions		(190,169)				
Schedule "M" Deductions		805,703				
<b>Income Before Tax</b>	-	(995,872)	-	-	(1,290,521)	-
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	-	(995,872)	-	-	(1,290,521)	-
Federal Income Taxes Before Credits	-	(209,133)	-	-	(271,009)	-
Energy & Other Tax Credits	10,953,810					
<b>Federal Income Taxes</b>	10,953,810	(209,133)	-	-	(271,009)	-

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Operating Revenues:  
General Business Revenues  
Interdepartmental  
Special Sales  
Other Operating Revenues  
Total Operating Revenues

Operating Expenses:  
Steam Production  
Nuclear Production  
Hydro Production  
Other Power Supply  
Transmission  
Distribution  
Customer Accounting  
Customer Service & Info  
Sales  
Administrative & General  
Total O&M Expenses  
Depreciation  
Amortization  
Taxes Other Than Income  
Income Taxes - Federal  
Income Taxes - State  
Income Taxes - Def Net  
Investment Tax Credit Adj.  
Misc Revenue & Expense  
Total Operating Expenses:

Operating Rev For Return:

Rate Base:  
Electric Plant In Service  
Plant Held for Future Use  
Misc Deferred Debits  
Elec Plant Acq Adj  
Nuclear Fuel  
Prepayments  
Fuel Stock  
Material & Supplies  
Working Capital  
Weatherization  
Misc Rate Base  
Total Electric Plant:

Rate Base Deductions:  
Accum Prov For Deprec  
Accum Prov For Amort  
Accum Def Income Tax  
Unamortized ITC  
Customer Adv For Const  
Customer Service Deposits  
Misc Rate Base Deductions

Total Rate Base Deductions

Total Rate Base:

Estimated Return on Equity Impact  
Estimated Price Change

TAX CALCULATION:  
Operating Revenue  
Other Deductions  
Interest (AFUDC)  
Interest  
Schedule "M" Additions  
Schedule "M" Deductions  
Income Before Tax

State Income Taxes  
Taxable Income

Federal Income Taxes Before Credits  
Energy & Other Tax Credits  
Federal Income Taxes

	Tab 7 - Taxes		Tab 8 - Rate Base			
	7.9	7.10_R	8.1	8.2_R	8.3	8.4_R
	Washington Low Income Tax Credit	Wyoming Wind Generation Tax	End-of-Period Plant Balances - Historical	Regulatory Assets/ Liabilities Amortization - Year 1	Customer Advances for Construction	Pro Forma Major Plant Additions - Year 1
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	-	-
Operating Rev For Return:	-	-	-	-	-	-
Rate Base:						
Electric Plant In Service			30,000,112			
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	30,000,112	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const					(1,733,115)	
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	(1,733,115)	-
Total Rate Base:	-	-	30,000,112	-	(1,733,115)	-
Estimated Return on Equity Impact	0.000%	0.000%	-0.293%	0.000%	0.017%	0.000%
Estimated Price Change	-	-	3,036,642	-	(175,428)	-
TAX CALCULATION:						
Operating Revenue	-	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-	-
Energy & Other Tax Credits						
Federal Income Taxes	-	-	-	-	-	-

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	Tab 8 - Rate Base					
	8.5	8.6	8.7	8.8_R	8.9	8.10
	Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						
Nuclear Production						
Hydro Production						(253,659)
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	(253,659)
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	(491)	-	-	-	53,268
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense		2,337				
<b>Total Operating Expenses:</b>	-	1,846	-	-	-	(200,391)
<b>Operating Rev For Return:</b>	-	(1,846)	-	-	-	200,391
<b>Rate Base:</b>						
Electric Plant In Service				(11,095,768)	(10,948,499)	(426,746)
Plant Held for Future Use						
Misc Deferred Debits	(9,959,814)					
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments	(3,284,761)					
Fuel Stock	(9,196,315)					
Material & Supplies	(12,260,467)					
Working Capital	(2,747,159)		29,873,668			
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	(37,448,516)	-	29,873,668	(11,095,768)	(10,948,499)	(426,746)
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec				301,559	3,287,281	90,669
Accum Prov For Amort						
Accum Def Income Tax				517,566	1,434,110	
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits		(408,391)				
Misc Rate Base Deductions	10,195,538					
<b>Total Rate Base Deductions</b>	10,195,538	(408,391)	-	819,125	4,721,391	90,669
<b>Total Rate Base:</b>	(27,252,977)	(408,391)	29,873,668	(10,276,643)	(6,227,109)	(336,077)
<b>Estimated Return on Equity Impact</b>	0.279%	0.004%	-0.291%	0.104%	0.063%	0.037%
<b>Estimated Price Change</b>	(2,758,575)	(38,882)	3,023,844	(1,040,212)	(630,314)	(300,559)
<b>TAX CALCULATION:</b>						
Operating Revenue	-	(2,337)	-	-	-	253,659
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
<b>Income Before Tax</b>	-	(2,337)	-	-	-	253,659
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	-	(2,337)	-	-	-	253,659
Federal Income Taxes Before Credits	-	(491)	-	-	-	53,268
Energy & Other Tax Credits						
<b>Federal Income Taxes</b>	-	(491)	-	-	-	53,268

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	Tab 8 - Rate Base		Tab 9 - Other	Tab 10 - Thermal Generation		
	8.11	8.12	9.1_R	10.1	10.2	10.3
	Confidential Wind Capital Additions - Year 1	Major Transmission Capital Additions - Year 1	Production Factor - Year 1	Removal of Coal- Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						(1,201,933)
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						(15,196)
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	(1,217,129)
Depreciation						
Amortization						
Taxes Other Than Income						(76,110)
Income Taxes - Federal	-	-	-	-	87,880	(198,407)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net					(102,889)	573,609
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	-	-	-	-	(15,009)	(918,036)
<b>Operating Rev For Return:</b>	-	-	-	-	15,009	918,036
<b>Rate Base:</b>						
Electric Plant In Service				(298,414,625)	(49,457,132)	(29,244,710)
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	(298,414,625)	(49,457,132)	(29,244,710)
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec				153,709,555	24,936,777	18,475,235
Accum Prov For Amort						
Accum Def Income Tax					1,868,593	792,540
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	-	-	-	153,709,555	26,805,370	19,267,775
<b>Total Rate Base:</b>	-	-	-	(144,705,070)	(22,651,762)	(9,976,935)
<b>Estimated Return on Equity Impact</b>	0.000%	0.000%	0.000%	1.656%	0.234%	0.258%
<b>Estimated Price Change</b>	-	-	-	(14,647,197)	(2,312,798)	(2,230,961)
<b>TAX CALCULATION:</b>						
Operating Revenue	-	-	-	-	-	1,293,238
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions					418,475	
Schedule "M" Deductions						2,238,035
<b>Income Before Tax</b>	-	-	-	-	418,475	(944,797)
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	-	-	-	-	418,475	(944,797)
Federal Income Taxes Before Credits	-	-	-	-	87,880	(198,407)
Energy & Other Tax Credits	-	-	-	-	-	-
<b>Federal Income Taxes</b>	-	-	-	-	87,880	(198,407)

	Tab 10 - Thermal Generation				
	10.4	10.5	10.6_R	10.7_R	10.8
	Jim Bridger Mine Rate Base - Year 1	Existing Coal- Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues - Year 1
<b>Operating Revenues:</b>					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					
<b>Total Operating Revenues</b>	-	-	-	-	-
<b>Operating Expenses:</b>					
Steam Production					
Nuclear Production					
Hydro Production					
Other Power Supply					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
Total O&M Expenses	-	-	-	-	-
Depreciation					
Amortization					
Taxes Other Than Income					
Income Taxes - Federal	-	-	-	-	-
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net					
Investment Tax Credit Adj.					
Misc Revenue & Expense					
<b>Total Operating Expenses:</b>	-	-	-	-	-
<b>Operating Rev For Return:</b>	-	-	-	-	-
<b>Rate Base:</b>					
Electric Plant In Service	38,950,354				
Plant Held for Future Use					
Misc Deferred Debits	-				
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base					
<b>Total Electric Plant:</b>	38,950,354	-	-	-	-
<b>Rate Base Deductions:</b>					
Accum Prov For Deprec	(32,456,642)				
Accum Prov For Amort					
Accum Def Income Tax					
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions					
<b>Total Rate Base Deductions</b>	(32,456,642)	-	-	-	-
<b>Total Rate Base:</b>	6,493,711	-	-	-	-
<b>Estimated Return on Equity Impact</b>	-0.065%	0.000%	0.000%	0.000%	0.000%
<b>Estimated Price Change</b>	657,300	-	-	-	-
<b>TAX CALCULATION:</b>					
Operating Revenue	-	-	-	-	-
Other Deductions					
Interest (AFUDC)					
Interest					
Schedule "M" Additions					
Schedule "M" Deductions					
<b>Income Before Tax</b>	-	-	-	-	-
State Income Taxes	-	-	-	-	-
<b>Taxable Income</b>	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-
Energy & Other Tax Credits					
<b>Federal Income Taxes</b>	-	-	-	-	-

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	Tab 3 - Revenue			Tab 4 - O&M
	3.1	3.2	3.3	4.1
Total Pro Forma Adjustments	Temperature Normalization	Revenue Normalizing	Wheeling Revenue - Year 1	Miscellaneous Expense & Revenue
<b>Operating Revenues:</b>				
General Business Revenues	-			
Interdepartmental	-			
Special Sales	17,822,987			
Other Operating Revenues	668,230		1,424,629	
<b>Total Operating Revenues</b>	<b>18,491,217</b>	<b>-</b>	<b>1,424,629</b>	<b>-</b>
<b>Operating Expenses:</b>				
Steam Production	(8,152,015)			
Nuclear Production	-			
Hydro Production	204,453			
Other Power Supply	52,293,663			
Transmission	1,189,512			
Distribution	4,266,694			
Customer Accounting	208,470			
Customer Service & Info	20,371			
Sales	-			
Administrative & General	1,636,995			
<b>Total O&amp;M Expenses</b>	<b>51,668,143</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	(12,160,302)			
Amortization	8,089,762			
Taxes Other Than Income	1,048,485			
Income Taxes - Federal	(19,799,761)	-	299,172	
Income Taxes - State	-	-	-	
Income Taxes - Def Net	(1,022,706)			
Investment Tax Credit Adj.	-			
Misc Revenue & Expense	-			
<b>Total Operating Expenses:</b>	<b>27,823,622</b>	<b>-</b>	<b>299,172</b>	<b>-</b>
<b>Operating Rev For Return:</b>	<b>(9,332,405)</b>	<b>-</b>	<b>1,125,457</b>	<b>-</b>
<b>Rate Base:</b>				
Electric Plant In Service	477,884,989			
Plant Held for Future Use	-			
Misc Deferred Debits	(187,305)			
Elec Plant Acq Adj	-			
Nuclear Fuel	-			
Prepayments	-			
Fuel Stock	-			
Material & Supplies	-			
Working Capital	-			
Weatherization	-			
Misc Rate Base	-			
<b>Total Electric Plant:</b>	<b>477,697,684</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rate Base Deductions:</b>				
Accum Prov For Deprec	(397,677,171)			
Accum Prov For Amort	(7,552,626)			
Accum Def Income Tax	(563,153)			
Unamortized ITC	-			
Customer Adv For Const	-			
Customer Service Deposits	-			
Misc Rate Base Deductions	36,520,185			
<b>Total Rate Base Deductions</b>	<b>(369,272,765)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Rate Base:</b>	<b>108,424,919</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated Return on Equity Impact</b>	<b>-2.438%</b>	<b>0.000%</b>	<b>0.000%</b>	<b>0.000%</b>
<b>Estimated Price Change</b>	<b>23,387,967</b>	<b>-</b>	<b>(1,496,976)</b>	<b>-</b>
<b>TAX CALCULATION:</b>				
Operating Revenue	(30,154,871)	-	1,424,629	-
Other Deductions	-			
Interest (AFUDC)	-			
Interest	2,688,773			
Schedule "M" Additions	25,625,284			
Schedule "M" Deductions	3,536,026			
<b>Income Before Tax</b>	<b>(10,754,385)</b>	<b>-</b>	<b>1,424,629</b>	<b>-</b>
State Income Taxes	-	-	-	-
<b>Taxable Income</b>	<b>(10,754,385)</b>	<b>-</b>	<b>1,424,629</b>	<b>-</b>
Federal Income Taxes Before Credits	(2,258,421)	-	299,172	-
Energy & Other Tax Credits	(17,541,341)	-	-	-
<b>Federal Income Taxes</b>	<b>(19,799,761)</b>	<b>-</b>	<b>299,172</b>	<b>-</b>



	Tab 4 - Operations & Maintenance					
	4.2_R	4.3_R	4.4_R	4.5_R	4.6	4.7
	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising	Memberships & Subscriptions
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production		274,125				
Nuclear Production						
Hydro Production		98,071				
Other Power Supply		163,451				
Transmission		158,441				
Distribution		637,898				
Customer Accounting		135,291				
Customer Service & Info Sales		20,371				
Administrative & General		118,959	(1,579,839)	3,060,099		
<b>Total O&amp;M Expenses</b>	-	1,606,607	(1,579,839)	3,060,099	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal		(337,388)	331,766	(642,621)	-	-
Income Taxes - State		-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	-	1,269,220	(1,248,073)	2,417,478	-	-
<b>Operating Rev For Return:</b>	-	(1,269,220)	1,248,073	(2,417,478)	-	-
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax				(2,506,736)		
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	-	-	-	(2,506,736)	-	-
<b>Total Rate Base:</b>	-	-	-	(2,506,736)	-	-
<b>Estimated Return on Equity Impact</b>	0.000%	-0.215%	0.212%	-0.386%	0.000%	0.000%
<b>Estimated Price Change</b>	-	1,688,197	(1,660,069)	2,961,767	-	-
<b>TAX CALCULATION:</b>						
Operating Revenue	-	(1,606,607)	1,579,839	(3,060,099)	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
<b>Income Before Tax</b>	-	(1,606,607)	1,579,839	(3,060,099)	-	-
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	-	(1,606,607)	1,579,839	(3,060,099)	-	-
Federal Income Taxes Before Credits	-	(337,388)	331,766	(642,621)	-	-
Energy & Other Tax Credits						
<b>Federal Income Taxes</b>	-	(337,388)	331,766	(642,621)	-	-

	Tab 4 - Operations & Maintenance					
	4.8	4.9	4.10	4.11	4.12	4.13
	Revenue-Sensitive/ Uncollectible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						
Nuclear Production						
Hydro Production						105,809
Other Power Supply						
Transmission						395,581
Distribution						3,628,796
Customer Accounting					73,179	
Customer Service & Info						
Sales						
Administrative & General						
<b>Total O&amp;M Expenses</b>	-	-	-	-	73,179	4,130,186
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	(15,368)	(867,339)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	-	-	-	-	57,811	3,262,847
<b>Operating Rev For Return:</b>	-	-	-	-	(57,811)	(3,262,847)
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	-	-	-	-	-	-
<b>Total Rate Base:</b>	-	-	-	-	-	-
<b>Estimated Return on Equity Impact</b>	0.000%	0.000%	0.000%	0.000%	-0.010%	-0.553%
<b>Estimated Price Change</b>	-	-	-	-	76,895	4,339,931
<b>TAX CALCULATION:</b>						
Operating Revenue	-	-	-	-	(73,179)	(4,130,186)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
<b>Income Before Tax</b>	-	-	-	-	(73,179)	(4,130,186)
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	-	-	-	-	(73,179)	(4,130,186)
Federal Income Taxes Before Credits	-	-	-	-	(15,368)	(867,339)
Energy & Other Tax Credits						
<b>Federal Income Taxes</b>	-	-	-	-	(15,368)	(867,339)

	Tab 5 - Net Power Cost					Tab 6 - Depr.
	5.1_R	5.2_R	5.3_R	5.4	5.5	6.1_R
	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees	Pro Forma Depreciation & Amortization Expense - Year 1
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales		17,719,976				
Other Operating Revenues			269,962			
<b>Total Operating Revenues</b>	-	17,719,976	269,962	-	-	-
<b>Operating Expenses:</b>						
Steam Production		(5,492,610)				
Nuclear Production						
Hydro Production						
Other Power Supply		51,018,977		114,141		
Transmission		563,475				
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General					37,776	
<b>Total O&amp;M Expenses</b>	-	46,089,842	-	114,141	37,776	-
Depreciation						(16,422,689)
Amortization						625,402
Taxes Other Than Income						
Income Taxes - Federal	-	(5,957,672)	56,692	(23,970)	(7,933)	3,317,430
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	-	40,132,170	56,692	90,171	29,843	(12,479,857)
<b>Operating Rev For Return:</b>	-	(22,412,194)	213,270	(90,171)	(29,843)	12,479,857
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	-	-	-	-	-	-
<b>Total Rate Base:</b>	-	-	-	-	-	-
<b>Estimated Return on Equity Impact</b>	0.000%	-3.800%	0.036%	-0.015%	-0.005%	2.116%
<b>Estimated Price Change</b>	-	29,810,585	(283,671)	119,937	39,694	(16,599,528)
<b>TAX CALCULATION:</b>						
Operating Revenue	-	(28,369,866)	269,962	(114,141)	(37,776)	15,797,287
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
<b>Income Before Tax</b>	-	(28,369,866)	269,962	(114,141)	(37,776)	15,797,287
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	-	(28,369,866)	269,962	(114,141)	(37,776)	15,797,287
Federal Income Taxes Before Credits	-	(5,957,672)	56,692	(23,970)	(7,933)	3,317,430
Energy & Other Tax Credits						
<b>Federal Income Taxes</b>	-	(5,957,672)	56,692	(23,970)	(7,933)	3,317,430

	Tab 6 - Depreciation & Amortization			Tab 7 - Taxes	
	6.2_R	6.3	6.4_R	7.1_R	7.2
	Pro Forma Depreciation & Amortization Reserves - Year 1	End-of-Period Reserves - Historical	Decommissioning & Other Plant Closure Costs - Year 1	Interest True Up - Year 1	Property Tax Expense - Year 1
<b>Operating Revenues:</b>					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					
<b>Total Operating Revenues</b>	-	-	-	-	-
<b>Operating Expenses:</b>					
Steam Production					
Nuclear Production					
Hydro Production					
Other Power Supply					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
<b>Total O&amp;M Expenses</b>	-	-	-	-	-
Depreciation					
Amortization					
Taxes Other Than Income					843,809
Income Taxes - Federal	-	-	-	(564,642)	(177,200)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net			(437,999)		
Investment Tax Credit Adj.					
Misc Revenue & Expense					
<b>Total Operating Expenses:</b>	-	-	(437,999)	(564,642)	666,609
<b>Operating Rev For Return:</b>	-	-	437,999	564,642	(666,609)
<b>Rate Base:</b>					
Electric Plant In Service					
Plant Held for Future Use					
Misc Deferred Debits					
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base					
<b>Total Electric Plant:</b>	-	-	-	-	-
<b>Rate Base Deductions:</b>					
Accum Prov For Deprec	(80,269,523)				
Accum Prov For Amort	(7,552,626)				
Accum Def Income Tax			4,348,913		
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions			(16,355,085)		
<b>Total Rate Base Deductions</b>	(87,822,149)	-	(12,006,172)	-	-
<b>Total Rate Base:</b>	(87,822,149)	-	(12,006,172)	-	-
<b>Estimated Return on Equity Impact</b>	0.951%	0.000%	0.196%	0.096%	-0.113%
<b>Estimated Price Change</b>	(8,889,449)	-	(1,797,862)	(751,034)	886,660
<b>TAX CALCULATION:</b>					
Operating Revenue	-	-	-	-	(843,809)
Other Deductions					
Interest (AFUDC)					
Interest				2,688,773	
Schedule "M" Additions					
Schedule "M" Deductions					
<b>Income Before Tax</b>	-	-	-	(2,688,773)	(843,809)
State Income Taxes	-	-	-	-	-
<b>Taxable Income</b>	-	-	-	(2,688,773)	(843,809)
Federal Income Taxes Before Credits	-	-	-	(564,642)	(177,200)
Energy & Other Tax Credits					
<b>Federal Income Taxes</b>	-	-	-	(564,642)	(177,200)

	Tab 7 - Taxes					
	7.3_R	7.4_R	7.5	7.6_R	7.7	7.8
	Production Tax Credit - Year 1	PowerTax ADIT Balance - Year 1	Permanent Schedule M Adjustment - Year 1	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(17,525,173)	(817,288)	302,036	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net		(3,052,383)		73,287		8,451,410
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	(17,525,173)	(3,869,672)	302,036	73,287	-	8,451,411
<b>Operating Rev For Return:</b>	17,525,173	3,869,672	(302,036)	(73,287)	-	(8,451,411)
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	-	-	-
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax		(33,187,109)		28,176,905		(4,333,027)
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						18,039,048
<b>Total Rate Base Deductions</b>	-	(33,187,109)	-	28,176,905	-	13,706,021
<b>Total Rate Base:</b>	-	(33,187,109)	-	28,176,905	-	13,706,021
<b>Estimated Return on Equity Impact</b>	2.971%	1.018%	-0.051%	-0.287%	0.000%	-1.552%
<b>Estimated Price Change</b>	(23,310,330)	(8,506,306)	401,739	2,949,575	-	12,628,607
<b>TAX CALCULATION:</b>						
Operating Revenue	-	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions		5,729,240	(1,400)			
Schedule "M" Deductions		9,621,089	(1,347,051)			
<b>Income Before Tax</b>	-	(3,891,849)	1,345,651	-	-	-
<b>State Income Taxes</b>	-	-	-	-	-	-
<b>Taxable Income</b>	-	(3,891,849)	1,345,651	-	-	-
<b>Federal Income Taxes Before Credits</b>	-	(817,288)	282,587	-	-	-
<b>Energy &amp; Other Tax Credits</b>	(17,525,173)		19,449			
<b>Federal Income Taxes</b>	(17,525,173)	(817,288)	302,036	-	-	-

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Operating Revenues:  
General Business Revenues  
Interdepartmental  
Special Sales  
Other Operating Revenues  
Total Operating Revenues

Operating Expenses:  
Steam Production  
Nuclear Production  
Hydro Production  
Other Power Supply  
Transmission  
Distribution  
Customer Accounting  
Customer Service & Info  
Sales  
Administrative & General  
Total O&M Expenses  
Depreciation  
Amortization  
Taxes Other Than Income  
Income Taxes - Federal  
Income Taxes - State  
Income Taxes - Def Net  
Investment Tax Credit Adj.  
Misc Revenue & Expense  
Total Operating Expenses:

Operating Rev For Return:

Rate Base:  
Electric Plant In Service  
Plant Held for Future Use  
Misc Deferred Debits  
Elec Plant Acq Adj  
Nuclear Fuel  
Prepayments  
Fuel Stock  
Material & Supplies  
Working Capital  
Weatherization  
Misc Rate Base  
Total Electric Plant:

Rate Base Deductions:  
Accum Prov For Deprec  
Accum Prov For Amort  
Accum Def Income Tax  
Unamortized ITC  
Customer Adv For Const  
Customer Service Deposits  
Misc Rate Base Deductions  
Total Rate Base Deductions

Total Rate Base:

Estimated Return on Equity Impact  
Estimated Price Change

TAX CALCULATION:  
Operating Revenue  
Other Deductions  
Interest (AFUDC)  
Interest  
Schedule "M" Additions  
Schedule "M" Deductions  
Income Before Tax

State Income Taxes  
Taxable Income

Federal Income Taxes Before Credits  
Energy & Other Tax Credits  
Federal Income Taxes

Tab 7 - Taxes		Tab 8 - Rate Base			
7.9	7.10_R	8.1	8.2_R	8.3	8.4_R
Washington Low Income Tax Credit	Wyoming Wind Generation Tax	End-of-Period Plant Balances - Historical	Regulatory Assets/ Liabilities Amortization - Year 1	Customer Advances for Construction	Pro Forma Major Plant Additions - Year 1
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	7,388,164	-	-
(16,672)	220,155	-	2,255,926	-	865,234
3,501	(46,233)	-	-	-	-
-	-	-	(4,457,715)	-	(1,013,007)
(13,171)	173,923	-	5,186,375	-	(147,773)
13,171	(173,923)	-	(5,186,375)	-	147,773
-	-	-	-	-	123,399,586
-	-	-	(530,191)	-	-
-	-	-	(530,191)	-	123,399,586
-	-	-	(8,402,786)	-	542,052
-	-	-	34,836,222	-	-
-	-	-	26,433,436	-	542,052
-	-	-	25,903,246	-	123,941,639
0.002%	-0.029%	0.000%	-1.113%	0.000%	-1.097%
(17,519)	231,336	-	9,520,380	-	12,348,947
16,672	(220,155)	-	(7,388,164)	-	-
-	-	-	17,418,111	-	(673,177)
-	-	-	(712,556)	-	(4,793,338)
16,672	(220,155)	-	10,742,504	-	4,120,161
-	-	-	-	-	-
16,672	(220,155)	-	10,742,504	-	4,120,161
3,501	(46,233)	-	2,255,926	-	865,234
3,501	(46,233)	-	2,255,926	-	865,234

	Tab 8 - Rate Base					
	8.5	8.6	8.7	8.8_R	8.9	8.10
	Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	-
Depreciation						
Amortization						76,197
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						(18,734)
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	-	-	-	-	-	57,463
<b>Operating Rev For Return:</b>	-	-	-	-	-	(57,463)
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						342,885
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	-	-	-	342,885
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						(84,304)
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>	-	-	-	-	-	(84,304)
<b>Total Rate Base:</b>	-	-	-	-	-	258,581
<b>Estimated Return on Equity Impact</b>	0.000%	0.000%	0.000%	0.000%	0.000%	-0.012%
<b>Estimated Price Change</b>	-	-	-	-	-	102,605
<b>TAX CALCULATION:</b>						
Operating Revenue	-	-	-	-	-	(76,197)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						76,197
Schedule "M" Deductions						
<b>Income Before Tax</b>	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	-	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-	-
Energy & Other Tax Credits	-	-	-	-	-	-
<b>Federal Income Taxes</b>	-	-	-	-	-	-

PacifiCorp  
Washington 2023 General Rate Case  
Summary of Pro Forma Adjustments - Rate Year 1  
Rebuttal Filing

Operating Revenues:  
General Business Revenues  
Interdepartmental  
Special Sales  
Other Operating Revenues  
Total Operating Revenues

Operating Expenses:  
Steam Production  
Nuclear Production  
Hydro Production  
Other Power Supply  
Transmission  
Distribution  
Customer Accounting  
Customer Service & Info  
Sales  
Administrative & General  
Total O&M Expenses  
Depreciation  
Amortization  
Taxes Other Than Income  
Income Taxes - Federal  
Income Taxes - State  
Income Taxes - Def Net  
Investment Tax Credit Adj.  
Misc Revenue & Expense  
Total Operating Expenses:

Operating Rev For Return:

Rate Base:  
Electric Plant In Service  
Plant Held for Future Use  
Misc Deferred Debits  
Elec Plant Acq Adj  
Nuclear Fuel  
Prepayments  
Fuel Stock  
Material & Supplies  
Working Capital  
Weatherization  
Misc Rate Base  
Total Electric Plant:

Rate Base Deductions:  
Accum Prov For Deprec  
Accum Prov For Amort  
Accum Def Income Tax  
Unamortized ITC  
Customer Adv For Const  
Customer Service Deposits  
Misc Rate Base Deductions

Total Rate Base Deductions

Total Rate Base:

Estimated Return on Equity Impact  
Estimated Price Change

TAX CALCULATION:  
Operating Revenue  
Other Deductions  
Interest (AFUDC)  
Interest  
Schedule "M" Additions  
Schedule "M" Deductions  
Income Before Tax

State Income Taxes  
Taxable Income

Federal Income Taxes Before Credits  
Energy & Other Tax Credits  
Federal Income Taxes

Tab 8 - Rate Base		Tab 9 - Other	Tab 10 - Thermal Generation		
8.11	8.12	9.1_R	10.1	10.2	10.3
Confidential Wind Capital Additions - Year 1	Major Transmission Capital Additions - Year 1	Production Factor - Year 1	Removal of Coal-Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal
		103,011			
		(5,533)			
-	-	97,479	-	-	-
		179,926			
		573			
131,145		865,949			
		72,015			
131,145	-	1,118,463	-	-	-
97,711	646,845	23,042		418,475	
		1,193			
(48,060)	(135,837)	(255,113)	-	(87,880)	-
-	-	-	-	-	-
180,796	511,008	887,586	-	330,595	-
(180,796)	(511,008)	(790,107)	-	(330,595)	-
2,321,669	37,741,372	192,587			
2,321,669	37,741,372	192,587	-	-	-
(5,246)	(86,079)	(195,347)			
(5,246)	(86,079)	(195,347)	-	-	-
2,316,422	37,655,293	(2,760)	-	-	-
-0.054%	-0.449%	-0.134%	0.000%	-0.056%	0.000%
474,949	4,491,202	1,050,646	-	439,726	-
(228,856)	(646,845)	(1,045,220)	-	(418,475)	-
(228,856)	(646,845)	(1,045,220)	-	(418,475)	-
-	-	-	-	-	-
(228,856)	(646,845)	(1,045,220)	-	(418,475)	-
(48,060)	(135,837)	(219,496)	-	(87,880)	-
(48,060)	(135,837)	(255,113)	-	(87,880)	-



	Tab 10 - Thermal Generation				
	10.4	10.5	10.6_R	10.7_R	10.8
	Jim Bridger Mine Rate Base - Year 1	Existing Coal- Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues - Year 1
<b>Operating Revenues:</b>					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					(1,020,828)
<b>Total Operating Revenues</b>	-	-	-	-	(1,020,828)
<b>Operating Expenses:</b>					
Steam Production				(3,113,456)	
Nuclear Production					
Hydro Production					
Other Power Supply					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
Total O&M Expenses	-	-	-	(3,113,456)	-
Depreciation		2,952,541	43,061	80,712	
Amortization					
Taxes Other Than Income					
Income Taxes - Federal	-	-	(56,400)	548,971	(214,374)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net		(725,929)	55,446	102,919	
Investment Tax Credit Adj.					
Misc Revenue & Expense					
<b>Total Operating Expenses:</b>	-	2,226,611	42,107	(2,380,854)	(214,374)
<b>Operating Rev For Return:</b>	-	(2,226,611)	(42,107)	2,380,854	(806,454)
<b>Rate Base:</b>					
Electric Plant In Service	1,121,906	300,463,388	3,664,205	8,980,277	
Plant Held for Future Use					
Misc Deferred Debits					
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base					
<b>Total Electric Plant:</b>	1,121,906	300,463,388	3,664,205	8,980,277	-
<b>Rate Base Deductions:</b>					
Accum Prov For Deprec	(2,282,754)	(314,750,593)	(51,204)	(36,424)	
Accum Prov For Amort					
Accum Def Income Tax	(120,984)	15,084,521	(35,061)	(45,538)	
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions					
<b>Total Rate Base Deductions</b>	(2,403,738)	(299,666,072)	(86,265)	(81,962)	-
<b>Total Rate Base:</b>	(1,281,832)	797,315	3,577,940	8,898,316	-
<b>Estimated Return on Equity Impact</b>	0.013%	-0.385%	-0.043%	0.312%	-0.137%
<b>Estimated Price Change</b>	(129,748)	3,042,333	418,170	(2,266,091)	1,072,669
<b>TAX CALCULATION:</b>					
Operating Revenue	-	(2,952,541)	(43,061)	3,032,744	(1,020,828)
Other Deductions					
Interest (AFUDC)					
Interest					
Schedule "M" Additions		2,952,541	43,061	80,712	
Schedule "M" Deductions			268,572	499,310	
<b>Income Before Tax</b>	-	-	(268,572)	2,614,146	(1,020,828)
State Income Taxes	-	-	-	-	-
<b>Taxable Income</b>	-	-	(268,572)	2,614,146	(1,020,828)
Federal Income Taxes Before Credits	-	-	(56,400)	548,971	(214,374)
Energy & Other Tax Credits					
<b>Federal Income Taxes</b>	-	-	(56,400)	548,971	(214,374)

## Tab 2 - Results

**PACIFICORP  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

<p>WASHINGTON JUNE 2022</p> <p><a href="#">WA JAM 2023 GRC</a> Revenue Requirement Department October 27, 2023 10:29:20 AM</p> <p>AVERAGE-OF-MONTHLY-AVERAGES</p> <p>Washington Inter-Jurisdictional Allocation Methodology Separate Jurisdiction</p> <p>12 Coincident Peaks</p> <p>75% Demand 25% Energy</p>
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TAX INFORMATION

	<u>TAX RATE</u>
	21.00%
	0.00%
	1.330
	21.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.72%	5.09%	2.48%
PREFERRED	0.01%	6.75%	0.00%
COMMON	51.27%	10.00%	5.13%
	<u>100.00%</u>		<u>7.61%</u>

OTHER INFORMATION

<p>Notes:</p> <ul style="list-style-type: none"> <li>- Total Company results only include Washington's share of net power costs consistent with WIJAM MOU signed by Parties.</li> <li>- Please refer to the rebuttal testimony of Ms. Nikki L. Kobiha for discussion of the capital structure in the table above and the rebuttal testimony of Ms. Ann E. Bulkley for discussion of the requested ROE.</li> </ul>
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**JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

**RESULTS OF OPERATIONS SUMMARY**

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	WASHINGTON ADJ TOTAL
1	Operating Revenues						
2	General Business Revenue:	2.3	4,868,893,805	4,495,342,190	373,551,616	31,472,700	405,024,316
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	14,816,463	13,530,635	1,285,829	17,822,987	19,108,816
5	Other Operating Revenues	2.4	266,230,725	246,218,801	20,011,924	646,623	20,658,547
6	Total Operating Revenues	2.4	5,149,940,994	4,755,091,625	394,849,369	49,942,311	444,791,679
7							
8	Operating Expenses:						
9	Steam Production	2.6	332,982,318	273,582,360	59,399,958	(7,303,593)	52,096,365
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	18,196,844	16,744,958	1,451,886	1,980,553	3,432,439
12	Other Power Supply	2.9 & 2.10	136,127,153	11,903,570	124,223,583	45,121,953	169,345,536
13	Transmission	2.12	87,237,705	68,569,030	18,668,675	1,226,698	19,895,373
14	Distribution	2.13	246,240,225	232,144,938	14,095,288	4,416,409	18,511,697
15	Customer Accounts	2.14	73,955,733	67,229,728	6,726,005	10,816	6,736,821
16	Customer Service	2.14	128,703,596	128,038,619	664,977	42,187	707,164
17	Sales	2.15	293	293	0	0	0
18	Administrative & General	2.16	258,556,981	240,982,445	17,574,535	3,034,581	20,609,116
19							
20	Total O & M Expenses	2.16	1,282,000,847	1,039,195,942	242,804,906	48,529,604	291,334,510
21							
22	Depreciation	2.17	973,465,268	905,847,343	67,617,925	(12,160,302)	55,457,622
23	Amortization Expense	2.19	77,413,343	73,344,580	4,068,762	11,790,345	15,859,107
24	Taxes Other Than Income	2.19	219,483,507	192,860,681	26,622,827	2,262,896	28,885,723
25	Income Taxes - Federal	2.23	195,068,669	206,653,213	(11,584,544)	(2,402,339)	(13,986,883)
26	Income Taxes - State	2.22	75,787,081	75,787,081	0	0	-
27	Income Taxes - Def Net	2.21	52,060,300	54,461,327	(2,401,026)	(15,763)	(2,416,789)
28	Investment Tax Credit Adj.	2.19	(1,225,606)	(1,225,606)	0	0	0
29	Misc Revenue & Expense	2.5	(2,197,140)	(2,017,006)	(180,134)	81,875	(98,259)
30							
31	Total Operating Expenses	2.23	2,871,856,270	2,544,907,556	326,948,715	48,086,316	375,035,031
32							
33	Operating Revenue for Return		2,278,084,723	2,210,184,070	67,900,654	1,855,995	69,756,648
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	31,784,200,759	29,520,653,813	2,263,546,946	147,247,975	2,410,794,921
37	Plant Held for Future Use	2.33	19,148,374	18,681,190	467,185	0	467,185
38	Misc Deferred Debits	2.35	598,150,187	588,190,373	9,959,814	(10,147,119)	(187,305)
39	Elec Plant Acq Adj	2.33 & 2.34	12,037,478	11,921,634	115,844	0	115,844
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	76,694,073	73,409,312	3,284,761	(3,284,761)	0
42	Fuel Stock	2.34	187,208,076	178,011,762	9,196,315	(9,196,315)	0
43	Material & Supplies	2.35	283,871,630	271,611,163	12,260,467	(12,260,467)	0
44	Working Capital	2.36	25,165,938	22,418,778	2,747,159	27,126,509	29,873,668
45	Weatherization Loans	2.34	202,994,921	202,991,609	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		33,189,471,435	30,887,889,632	2,301,581,803	139,485,822	2,441,067,625
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(10,010,104,176)	(9,260,009,189)	(750,094,987)	(255,685,483)	(1,005,780,470)
52	Accum Prov For Amort	2.42	(709,511,749)	(653,615,049)	(55,896,700)	(9,098,302)	(64,995,003)
53	Accum Def Income Taxes	2.38	(2,641,481,924)	(2,479,605,071)	(161,876,853)	(3,102,822)	(164,979,675)
54	Unamortized ITC	2.38	(2,403,507)	(2,388,563)	(14,943)	0	(14,943)
55	Customer Adv for Const	2.37	(119,222,098)	(113,130,057)	(6,092,042)	(1,733,115)	(7,825,157)
56	Customer Service Deposits	2.36	0	0	0	(408,391)	(408,391)
57	Misc. Rate Base Deductions	2.36 & 2.37	(2,095,592,572)	(1,918,383,841)	(177,208,730)	82,001,072	(95,207,658)
58							
59	Total Rate Base Deductions		(15,578,316,026)	(14,427,131,770)	(1,151,184,256)	(188,027,041)	(1,339,211,296)
60							
61	Total Rate Base		17,611,155,409	16,460,757,862	1,150,397,547	(48,541,218)	1,101,856,329
62							
63	Return on Rate Base				5.90%		6.33%
64							
65	Return on Equity				6.68%		7.51%
66	Net Power Costs				169,001,161		191,260,248
67	100 Basis Points in Equity:				5,898,088		5,649,217
68	Revenue Requirement Impact				7,465,934		7,150,908
69	Rate Base Decrease				(92,027,504)		(82,626,191)





**JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
211	421	(Gain) / Loss on Sale of Utility Plant						
212		S		343,422	343,422	-	-	-
213		DGP		-	-	-	-	-
214		CAEE		-	-	-	-	-
215		CN		-	-	-	-	-
216		SO		(2,524,188)	(2,345,360)	(178,828)	178,837	8
217		CAGW		-	-	-	-	-
218		CAGE		-	-	-	-	-
219		SG		(16,274)	(14,975)	(1,298)	(99,298)	(100,597)
220			B1	(2,197,040)	(2,016,914)	(180,127)	79,538	(100,588)
221								
222		<b>Total Miscellaneous Revenues</b>		<b>(2,197,140)</b>	<b>(2,017,006)</b>	<b>(180,134)</b>	<b>79,538</b>	<b>(100,596)</b>
223		Miscellaneous Expenses						
224	4311	Interest on Customer Deposits						
225		S		-	-	-	2,337	2,337
226				-	-	-	2,337	2,337
227		<b>Total Miscellaneous Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,337</b>	<b>2,337</b>
228								
229		<b>Net Misc Revenue and Expense</b>		<b>(2,197,140)</b>	<b>(2,017,006)</b>	<b>(180,134)</b>	<b>81,875</b>	<b>(98,259)</b>
230								
231	500	Operation Supervision & Engineering						
232		SG		12,354	11,369	986	12,443	13,428
233		CAGW		(24,208)	(18,843)	(5,365)	2,855	(2,510)
234		CAGE		787,612	787,612	-	-	-
235		JBG		13,031,111	10,143,028	2,888,083	103,182	2,991,264
236		JBE		-	-	-	-	-
237			B2	13,806,869	10,923,165	2,883,703	118,479	3,002,182
238								
239	501	Fuel Related						
240		SE		(89,329)	(82,525)	(6,804)	445	(6,359)
241		S		-	-	-	1,986,017	1,986,017
242		SE		-	-	-	-	-
243		CAGW		1,330,493	1,035,616	294,877	(156,363)	138,514
244		CAGE		-	-	-	-	-
245		CAEW		-	-	-	-	-
246		CAEE		14,564,666	14,564,666	-	-	-
247		JBE		2,420,307	1,872,994	547,313	-	547,313
248		CAEE		-	-	-	-	-
249		JBG		-	-	-	-	-
250			B2	18,226,137	17,390,751	835,386	1,830,099	2,665,485
251								
252	501NPC	Fuel Related						
253		S		41,439,815	-	41,439,815	(5,324,127)	36,115,688
254		SE		-	-	-	-	-
255		SE		-	-	-	-	-
256		SE		-	-	-	-	-
257		CAGW		-	-	-	-	-
258		CAGE		-	-	-	-	-
259		CAEW		-	-	-	-	-
260		CAEE		-	-	-	-	-
261		JBE		-	-	-	-	-
262		CAEE		-	-	-	-	-
263		JBG		-	-	-	-	-
264			B2	41,439,815	-	41,439,815	(5,324,127)	36,115,688
265								
266		Total Fuel Related		59,665,951	17,390,751	42,275,201	(3,494,028)	38,781,173
267								
268	502	Steam Expenses						
269		SG		85,313	78,506	6,807	-	6,807
270		CAGW		457,590	356,174	101,416	(53,777)	47,638
271		CAGE		54,966,661	54,966,661	-	-	-
272		JBG		21,710,599	16,898,882	4,811,716	-	4,811,716
273		CAGE		-	-	-	-	-
274			B2	77,220,163	72,300,224	4,919,939	(53,777)	4,866,162
275								
276	503	Steam From Other Sources						
277		SE		-	-	-	-	-
278		CAEW		-	-	-	-	-
279		CAEE		-	-	-	-	-
280			B2	-	-	-	-	-
281								
282	503NPC	Steam From Other Sources-NPC						
283		S		362,935	-	362,935	28,317	391,253
284		SE		-	-	-	-	-
285		CAEE	B2	-	-	-	-	-
286				362,935	-	362,935	28,317	391,253

**JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	WJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
287								
288	505	Electric Expenses						
289		SG		-	-	-	-	-
290		CAGW		(98,692)	(76,819)	(21,873)	11,599	(10,275)
291		CAGE		856,756	856,756	-	-	-
292		JBG		8,513	6,626	1,887	-	1,887
293		CAGE		-	-	-	-	-
294			B2	766,576	786,563	(19,986)	11,599	(8,388)
295								
296	506	Misc. Steam Expense						
297		SG		1,806,964	1,662,791	144,174	-	144,174
298		SE		-	-	-	-	-
299		CAGW		8,387,191	6,528,339	1,858,852	(400,000)	1,458,852
300		CAGE		40,297,017	40,297,017	-	-	-
301		JBG		(20,468,961)	(15,932,429)	(4,536,532)	-	(4,536,532)
302		CAGE		-	-	-	-	-
303			B2	30,022,210	32,555,718	(2,533,507)	(400,000)	(2,933,507)
304								
305	507	Rents						
306		SG		7,560	6,957	603	-	603
307		CAGW		-	-	-	-	-
308		CAGE		769,951	769,951	-	-	-
309		JBG		296,900	231,098	65,802	-	65,802
310		CAGE		-	-	-	-	-
311			B2	1,074,411	1,008,006	66,405	-	66,405
312								
313	510	Maint Supervision & Engineering						
314		SG		-	-	-	-	-
315		CAGW		350,120	272,523	77,597	(41,147)	36,450
316		CAGE		3,962,665	3,962,665	-	-	-
317		JBG		535,876	417,110	118,766	-	118,766
318		CAGE		-	-	-	-	-
319			B2	4,848,661	4,652,298	196,363	(41,147)	155,216
320								
321								
322								
323	511	Maintenance of Structures						
324		SG		656,101	603,752	52,349	-	52,349
325		CAGW		54,134	42,136	11,998	(6,362)	5,636
326		CAGE		13,105,592	13,105,592	-	-	-
327		JBG		7,843,340	6,105,022	1,738,318	-	1,738,318
328		CAGE		-	-	-	-	-
329			B2	21,659,167	19,856,502	1,802,665	(6,362)	1,796,303
330								
331	512	Maintenance of Boiler Plant						
332		SG		74,706	68,745	5,961	1,063	7,024
333		CAGW		2,914,973	2,268,928	646,045	(345,387)	300,658
334		CAGE		48,158,805	48,158,805	-	-	-
335		JBG		23,311,996	18,145,362	5,166,634	(2,909,010)	2,257,623
336		SG-U		-	-	-	-	-
337			B2	74,460,479	68,641,840	5,818,639	(3,253,334)	2,565,305
338								
339	513	Maintenance of Electric Plant						
340		SG		245,118	225,561	19,557	-	19,557
341		CAGW		1,755,840	1,366,693	389,146	(206,351)	182,795
342		CAGE		26,903,448	26,903,448	-	-	-
343		JBG		11,988,403	9,331,415	2,656,988	-	2,656,988
344		CAGE		-	-	-	-	-
345			B2	40,892,808	37,827,117	3,065,692	(206,351)	2,859,340
346								
347	514	Maintenance of Misc. Steam Plant						
348		SG		37,757	34,744	3,013	-	3,013
349		CAGW		59,468	46,288	13,180	(6,989)	6,191
350		CAGE		5,642,571	5,642,571	-	-	-
351		JBG		2,462,290	1,916,573	545,717	-	545,717
352		CAGE		-	-	-	-	-
353			B2	8,202,086	7,640,177	561,909	(6,989)	554,921
354								
355		<b>Total Steam Power Generation</b>	B2	<b>332,982,318</b>	<b>273,582,360</b>	<b>59,399,958</b>	<b>(7,303,593)</b>	<b>52,096,365</b>
356	517	Operation Super & Engineering						
357		SG		-	-	-	-	-
358				-	-	-	-	-
359								
360	518	Nuclear Fuel Expense						
361		SE		-	-	-	-	-
362								
363				-	-	-	-	-







**JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
513	547NPC	Fuel-NPC						
514		S		31,464,377	-	31,464,377	24,998,415	56,462,791
515		CAEW		-	-	-	-	-
516		CAEE		-	-	-	-	-
517		SE		-	-	-	-	-
518			B2	31,464,377	-	31,464,377	24,998,415	56,462,791
519								
520	548	Generation Expense						
521		SG		204,984	188,629	16,355	15,538	31,894
522		CAGW		7,331,402	5,706,544	1,624,857	30,099	1,654,956
523		CAGE		10,102,549	10,102,549	-	-	-
524		S		-	-	-	-	-
525			B2	17,638,935	15,997,722	1,641,212	45,637	1,686,850
526								
527	549	Miscellaneous Other						
528		S		37,467	37,467	-	-	-
529		SG		6,575,848	6,051,176	524,672	131,856	656,528
530		CAGW		1,038,524	808,356	230,168	-	230,168
531		CAGE		1,437,611	1,437,611	-	-	-
532		CAGE		-	-	-	-	-
533			B2	9,089,451	8,334,611	754,840	131,856	886,696
534								
535								
536								
537								
538	550	Rents						
539		S		375,261	375,261	-	-	-
540		SG		10,462,072	9,627,327	834,745	-	834,745
541		CAGW		-	-	-	-	-
542		CAGE		500	500	-	-	-
543		CAGE		-	-	-	-	-
544			B2	10,837,833	10,003,088	834,745	-	834,745
545								
546	551	Maint Supervision & Engineering						
547		SG		-	-	-	-	-
548		CAGW		-	-	-	-	-
549		CAGE		-	-	-	-	-
550			B2	-	-	-	-	-
551								
552	552	Maintenance of Structures						
553		SG		-	-	-	-	-
554		CAGW		20,215	15,735	4,480	-	4,480
555		CAGE		3,671,901	3,671,901	-	-	-
556		CAGE		-	-	-	-	-
557			B2	3,692,117	3,687,636	4,480	-	4,480
558								
559	553	Maint of Generation & Electric Plant						
560		SG		16,395,625	15,087,455	1,308,170	1,872	1,310,042
561		CAGW		4,806,454	3,741,201	1,065,254	10,183	1,075,437
562		CAGE		3,788,915	3,788,915	-	-	-
563		CAGE		-	-	-	-	-
564			B2	24,990,995	22,617,571	2,373,424	12,055	2,385,479
565								
566	554	Maintenance of Misc. Other						
567		SG		1,199,050	1,103,381	95,670	-	95,670
568		CAGW		-	-	-	-	-
569		CAGE		208,992	208,992	-	-	-
570		CAGE		-	-	-	-	-
571			B2	1,408,042	1,312,373	95,670	-	95,670
572								
573	<b>Total Other Power Generation</b>		<b>B2</b>	<b>99,489,096</b>	<b>62,285,961</b>	<b>37,203,135</b>	<b>25,187,963</b>	<b>62,391,098</b>
574								
575								
576	555	Purchased Power						
577		S		(89,327,925)	(89,327,925)	-	-	-
578		CAEW		-	-	-	-	-
579		CAGW		-	-	-	-	-
580				(89,327,925)	(89,327,925)	-	-	-

**JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
581	555NPC	Purchased Power-NPC							
582		SG			-	-	-	-	-
583		SE			-	-	-	-	-
584		CAGW			-	-	-	-	-
585		CAGW			-	-	-	-	-
586		CAGE			-	-	-	-	-
587		CAEW			-	-	-	-	-
588		CAEE			-	-	-	-	-
589		DGP			-	-	-	-	-
590		S			84,296,523	-	84,296,523	19,743,980	104,040,503
591					84,296,523	-	84,296,523	19,743,980	104,040,503
592									
593		Total Purchased Power		B2	(5,031,401)	(89,327,925)	84,296,523	19,743,980	104,040,503
594									
595	556	System Control & Load Dispatch							
596		SG			1,089,056	1,002,163	86,893	-	86,893
597		CAGW			-	-	-	-	-
598		CAGE			-	-	-	-	-
599									
600				B2	1,089,056	1,002,163	86,893	-	86,893
601									
602									
603									
604	557	Other Expenses							
605		S			7,811,318	7,811,318	-	36,586	36,586
606		SG			27,036,403	24,879,228	2,157,174	250,952	2,408,127
607		SGCT			-	-	-	-	-
608		SO			-	-	-	4,913	4,913
609		CAEE			-	-	-	-	-
610		TROJP			-	-	-	-	-
611		CAGW			608,119	473,341	134,777	(102,441)	32,336
612		CAGE			3,567,722	3,567,722	-	-	-
613		JBG			1,548,569	1,205,360	343,209	-	343,209
614		CAEW			-	-	-	-	-
615		JBE			8,271	6,401	1,870	-	1,870
616				B2	40,580,402	37,943,371	2,637,031	190,011	2,827,042
617									
618		Embedded Cost Differentials							
619		Company Owned Hydro	DGP		-	-	-	-	-
620		Company Owned Hydro	SG		-	-	-	-	-
621		Mid-C Contract	MC		-	-	-	-	-
622		Mid-C Contract	SG		-	-	-	-	-
623		Existing QF Contracts	S		-	-	-	-	-
624		Existing QF Contracts	SG		-	-	-	-	-
625									
626									
618									
619		<b>Total Other Power Supply</b>		B2	<b>36,638,057</b>	<b>(50,382,391)</b>	<b>87,020,448</b>	<b>19,933,990</b>	<b>106,954,438</b>
620									
621		<b>TOTAL PRODUCTION EXPENSE</b>		B2	<b>487,306,314</b>	<b>302,230,888</b>	<b>185,075,426</b>	<b>39,798,913</b>	<b>224,874,339</b>
622									
623									
624		Summary of Production Expense by Factor							
625		S			76,459,772	(81,103,878)	157,563,650	41,469,189	199,032,839
626		SG			40,737,911	37,487,524	3,250,387	2,273,189	5,523,577
627		SE			(89,329)	(82,525)	(6,804)	445	(6,359)
628		JBG			62,268,635	48,468,048	13,800,587	(2,805,829)	10,994,758
629		TROJP			-	-	-	-	-
630		JBE			2,428,578	1,879,395	549,183	-	549,183
631		DGP			-	-	-	-	-
632		DEU			-	-	-	-	-
633		DEP			-	-	-	-	-
634		CAGW			29,146,774	22,686,979	6,459,794	(1,264,081)	5,195,713
635		CAGE			218,441,464	218,441,464	-	-	-
636		CAEW			-	-	-	-	-
637		CAEE			14,564,666	14,564,666	-	-	-
638		SNPPS			-	-	-	-	-
639		SNPPO			-	-	-	-	-
640		DGU			-	-	-	-	-
641		MC			-	-	-	-	-
642		SSGCT			-	-	-	-	-
643		SSECT			-	-	-	-	-
644		SSGC			-	-	-	-	-
645		SSGCH			-	-	-	-	-
646		SSECH			-	-	-	-	-
647		Total Production Expense by Factor		B2	443,958,471	262,341,673	181,616,798	39,672,913	221,289,711

**JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
648	560	Operation Supervision & Engineering						
649		SG		11,487,085	10,570,556	916,529	117,287	1,033,816
650		JBG		-	-	-	-	-
651		CAGW		-	-	-	-	-
652		CAGE		-	-	-	-	-
653	B2			11,487,085	10,570,556	916,529	117,287	1,033,816
654								
655	561	Load Dispatching						
656		SG		17,048,762	15,688,479	1,360,283	-	1,360,283
657		JBG		-	-	-	-	-
658		CAGW		-	-	-	-	-
659		CAGE		-	-	-	-	-
660	B2			17,048,762	15,688,479	1,360,283	-	1,360,283
661	562	Station Expense						
662		SG		3,423,768	3,150,593	273,175	-	273,175
663		JBG		-	-	-	-	-
664		CAGW		-	-	-	-	-
665		CAGE		-	-	-	-	-
666	B2			3,423,768	3,150,593	273,175	-	273,175
667								
668	563	Overhead Line Expense						
669		SG		1,182,099	1,087,782	94,317	-	94,317
670		CAGW		-	-	-	-	-
671		CAGE		-	-	-	-	-
672	B2			1,182,099	1,087,782	94,317	-	94,317
673								
674	564	Underground Line Expense						
675		SG		-	-	-	-	-
676		CAGW		-	-	-	-	-
677		CAGE		-	-	-	-	-
678	B2			-	-	-	-	-
679								
680	565	Transmission of Electricity by Others						
681		SG		-	-	-	-	-
682		SE		-	-	-	-	-
683		CAGW		-	-	-	-	-
684		CAGE		-	-	-	-	-
685		CAEW		-	-	-	-	-
686		CAEE		-	-	-	-	-
687	B2			-	-	-	-	-
688								
689	565NPC	Transmission of Electricity by Others-NPC						
690		S		12,723,339	-	12,723,339	635,490	13,358,829
691		SE		-	-	-	-	-
692		CAGW		-	-	-	-	-
693		CAGE		-	-	-	-	-
694		CAEW		-	-	-	-	-
695		SG		-	-	-	-	-
696				12,723,339	-	12,723,339	635,490	13,358,829
697								
698		Total Transmission of Electricity by Others		12,723,339	-	12,723,339	635,490	13,358,829
699								
700	566	Misc. Transmission Expense						
701		SG		2,272,352	2,091,046	181,306	-	181,306
702		CAGW		-	-	-	-	-
703		CAGE		-	-	-	-	-
704		S		-	-	-	-	-
705	B2			2,272,352	2,091,046	181,306	-	181,306
706								
707	567	Rents - Transmission						
708		SG		2,590,491	2,383,802	206,690	-	206,690
709		JBG		-	-	-	-	-
710		CAGW		-	-	-	-	-
711		CAGE		-	-	-	-	-
712	B2			2,590,491	2,383,802	206,690	-	206,690
713								
714	568	Maint Supervision & Engineering						
715		SG		1,099,331	1,011,617	87,713	-	87,713
716		CAGW		-	-	-	-	-
717		CAGE		-	-	-	-	-
718	B2			1,099,331	1,011,617	87,713	-	87,713
719								
720	569	Maintenance of Structures						
721		SG		6,179,432	5,686,389	493,043	-	493,043
722		CAGW		-	-	-	-	-
723		CAGE		-	-	-	-	-
724	B2			6,179,432	5,686,389	493,043	-	493,043















**JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	WJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1160	Summary of Depreciation Expense by Factor							
1161	S			208,924,503	192,747,917	16,176,586	1,592,676	17,769,262
1162	DGP			-	-	-	-	-
1163	DGU			-	-	-	-	-
1164	SG			292,937,797	269,564,942	23,372,855	1,548,736	24,921,591
1165	SO			17,979,123	16,705,377	1,273,746	389,560	1,663,305
1166	CN			916,818	854,997	61,821	(3,024)	58,796
1167	SE			-	-	-	-	-
1168	CAGW			41,259,571	32,115,220	9,144,352	(3,719,291)	5,425,061
1169	CAGE			312,117,673	312,117,673	-	-	-
1170	CAEW			-	-	-	-	-
1171	CAEE			114,149	114,149	-	-	-
1172	JBG			68,191,138	53,077,948	15,113,190	(12,106,895)	3,006,295
1173	JBE			-	-	-	-	-
1174	Total Depreciation Expense By Factor		B3	<u>942,440,772</u>	<u>877,298,223</u>	<u>65,142,549</u>	<u>(12,298,239)</u>	<u>52,844,311</u>
1175								
1176	404GP	Amort of LT Plant - Capital Lease Gen						
1177		S		354,949	258,651	96,298	(58)	96,240
1178		SG		-	-	-	-	-
1179		SO		108,292	100,620	7,672	0	7,672
1180		SG-P		-	-	-	-	-
1181		SG-U		-	-	-	-	-
1182		CAGW		-	-	-	-	-
1183		CAGE		-	-	-	-	-
1184		DGP		-	-	-	-	-
1185			B4	<u>463,241</u>	<u>359,271</u>	<u>103,970</u>	<u>(58)</u>	<u>103,912</u>
1186								
1187	404SP	Amort of LT Plant - Cap Lease Steam						
1188		SG		-	-	-	-	-
1189		DGP		-	-	-	-	-
1190				-	-	-	-	-
1191								
1192	404IP	Amort of LT Plant - Intangible Plant						
1193		S		4,397,561	4,394,412	3,148	(3,024)	125
1194		SE		-	-	-	-	-
1195		SG		11,722,127	10,786,845	935,282	(627,600)	307,683
1196		SO		21,446,143	19,926,773	1,519,369	1,292,701	2,812,070
1197		CN		15,710,630	14,651,265	1,059,365	(42,779)	1,016,586
1198		SG-P		2,697,182	2,481,980	215,202	(1,408)	213,794
1199		SG-U		336,688	309,824	26,864	(1,115)	25,748
1200		DGP		-	-	-	-	-
1201		CAGE		-	-	-	-	-
1202		CAGE		-	-	-	-	-
1203		CAGW		472,144	367,502	104,641	10,988	115,629
1204		CAGE		2,367,908	2,367,908	-	-	-
1205		JBG		317,366	247,028	70,338	(2,340)	67,998
1206		CAEW		-	-	-	-	-
1207		CAEE		1,821	1,821	-	-	-
1208		DGU		-	-	-	-	-
1209			B4	<u>59,469,569</u>	<u>55,535,359</u>	<u>3,934,209</u>	<u>625,424</u>	<u>4,559,634</u>
1210								
1211	404MP	Amort of LT Plant - Mining Plant						
1212		SE		-	-	-	-	-
1213				-	-	-	-	-
1214								
1215	404OP	Amort of LT Plant - Other Plant						
1216		S		32,498	32,498	-	-	-
1217		CAGE		-	-	-	-	-
1218			B4	<u>32,498</u>	<u>32,498</u>	<u>-</u>	<u>-</u>	<u>-</u>
1219								
1220								
1221	404HP	Amortization of Other Electric Plant						
1222		SG-P		311,932	287,044	24,888	35	24,924
1223		SG-U		-	-	-	-	-
1224		CAGW		-	-	-	-	-
1225		CAGE		-	-	-	-	-
1226		SG		-	-	-	-	-
1227			B4	<u>311,932</u>	<u>287,044</u>	<u>24,888</u>	<u>35</u>	<u>24,924</u>
1228								
1229	<b>Total Amortization of Limited Term Plant</b>		B4	<u>60,277,239</u>	<u>56,214,172</u>	<u>4,063,068</u>	<u>625,402</u>	<u>4,688,469</u>
1230								
1231								
1232	405	Amortization of Other Electric Plant						
1233		S		-	-	-	-	-
1234				-	-	-	-	-
1235			B4	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1236								





**JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

Line	FERC	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1371	41110	Deferred Income Tax - Federal-CR							
1372		S			(75,072,373)	(68,153,154)	(6,919,219)	(28,259)	(6,947,478)
1373		CIAC			(27,014,725)	(25,322,515)	(1,692,210)	370,512	(1,321,698)
1374		SCHMDEXP			(263,425,062)	(245,127,279)	(18,297,783)	196,998	(18,100,785)
1375		SNP			(10,509,515)	(9,786,025)	(723,490)	(2,254,509)	(2,977,999)
1376		SG			(596,403)	(548,817)	(47,586)	237,233	189,647
1377		SNPD			(975,981)	(914,845)	(61,136)	61,136	(0)
1378		SO			1,852,591	1,721,343	131,248	250,059	381,308
1379		TAXDEPR			-	-	-	-	-
1380		JBG			-	-	-	(713,976)	(713,976)
1381		BADDEBT			(231,600)	(200,039)	(31,561)	-	(31,561)
1382		GPS			564,828	524,812	40,016	-	40,016
1383		CN			-	-	-	(6,480)	(6,480)
1384		JBE			(4,093,808)	(3,168,061)	(925,747)	-	(925,747)
1385		CAGW			(42,221)	(32,864)	(9,357)	(202,585)	(211,943)
1386		CAGE			(877,648)	(877,648)	-	-	-
1387		SE			-	-	-	-	-
1388		CAEE			17,437,462	17,437,462	-	-	-
1389				B7	(362,984,455)	(334,447,630)	(28,536,824)	(2,089,871)	(30,626,695)
1390									
1391		<b>TOTAL DEFERRED INCOME TAXES</b>		B7	<b>52,060,300</b>	<b>54,461,327</b>	<b>(2,401,026)</b>	<b>(15,763)</b>	<b>(2,416,789)</b>
1392	SCHMAF	Additions - Flow Through							
1393		S			-	-	-	-	-
1394		SNP			-	-	-	-	-
1395		SO			-	-	-	-	-
1396		SE			-	-	-	-	-
1397		TROJP			-	-	-	-	-
1398		DGP			-	-	-	-	-
1399				B6	-	-	-	-	-
1400									
1401	SCHMAP	Additions - Permanent							
1402		S			-	-	-	-	-
1403		BADDEBT			-	-	-	-	-
1404		JBE			108,784	84,184	24,600	(20,065)	4,535
1405		SCHMDEXP			107,499	100,032	7,467	-	7,467
1406		CAEE			-	-	-	-	-
1407		CAGW			-	-	-	-	-
1408		CAGE			-	-	-	-	-
1409		SNP			-	-	-	-	-
1410		SO			983,171	913,518	69,654	18,664	88,318
1411									
1412				B6	1,199,454	1,097,734	101,720	(1,400)	100,320
1413									
1414	SCHMAT	Additions - Temporary							
1415		S			(65,397,264)	(52,534,663)	(12,862,601)	18,480,393	5,617,792
1416		JBE			16,650,562	12,885,312	3,765,250	-	3,765,250
1417		CIAC			109,875,810	102,993,159	6,882,651	(1,506,965)	5,375,686
1418		SNP			42,744,891	39,802,270	2,942,620	9,169,664	12,112,284
1419		TROJD			-	-	-	-	-
1420		CN			-	-	-	26,355	26,355
1421		SE			-	-	-	-	-
1422		SG			2,488,687	2,290,120	198,567	(964,888)	(766,321)
1423		GPS			(2,297,299)	(2,134,545)	(162,754)	-	(162,754)
1424		SO			(7,534,969)	(7,001,148)	(533,821)	(1,017,055)	(1,550,876)
1425		SNPD			3,969,565	3,720,910	248,655	(248,655)	0
1426		JBG			-	-	-	2,903,922	2,903,922
1427		BADDEBT			941,978	813,613	128,366	-	128,366
1428		CAGW			171,729	133,668	38,060	823,968	862,029
1429		CAGE			3,569,616	3,569,616	-	-	-
1430		CAEW			-	-	-	-	-
1431		CAEE			(70,922,629)	(70,922,629)	-	-	-
1432		SCHMDEXP			1,071,417,204	996,995,434	74,421,770	(801,241)	73,620,529
1433				B6	1,105,677,880	1,030,611,118	75,066,762	26,865,499	101,932,261
1434									
1435		<b>TOTAL SCHEDULE - M ADDITIONS</b>		B6	<b>1,106,877,334</b>	<b>1,031,708,851</b>	<b>75,168,483</b>	<b>26,864,099</b>	<b>102,032,581</b>
1436									
1437	SCHMDF	Deductions - Flow Through							
1438		S			-	-	-	-	-
1439		CAGW			-	-	-	-	-
1440		CAGE			-	-	-	-	-
1441		DGP			-	-	-	-	-
1442		DGU			-	-	-	-	-
1443				B6	-	-	-	-	-





**JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

ACCT	FERC	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1512	Adjustments to Calculated Tax:								
1513	40910	Fed. Credit	SE		-	-	-	-	-
1514	40910	Fed. Credit	JBE	B6	(109,911)	(85,056)	(24,855)	20,332	(4,523)
1515	40910	Fed. Credit	SO	B6	(11,160)	(10,369)	(791)	(883)	(1,674)
1516	40910	Fed. Credit	SG		(137,286,826)	(126,333,016)	(10,953,810)	(6,606,979)	(17,560,789)
1517	40910	Fed. Credit	CAGW	B6	-	-	-	-	-
1518	40910	Fed. Credit	CAEE		-	-	-	-	-
1519	<b>FEDERAL INCOME TAX</b>				<b>195,068,669</b>	<b>206,653,213</b>	<b>(11,584,544)</b>	<b>(2,402,339)</b>	<b>(13,986,883)</b>
1520									
1521	<b>TOTAL OPERATING EXPENSES</b>				<b>2,871,856,270</b>	<b>2,544,907,556</b>	<b>326,948,715</b>	<b>48,086,316</b>	<b>375,035,031</b>
1522	310	Land and Land Rights							
1523		DGP			-	-	-	-	-
1524		DGU			-	-	-	-	-
1525		SG			41,195,596	37,908,691	3,286,905	-	3,286,905
1526		CAGW			1,788,644	1,392,227	396,417	-	396,417
1527		CAGE			47,422,384	47,422,384	-	-	-
1528		JBG			1,193,761	929,188	264,573	-	264,573
1529		S			-	-	-	-	-
1530		CAGE			-	-	-	-	-
1531				B8	91,600,385	87,652,490	3,947,895	-	3,947,895
1532									
1533	311	Structures and Improvements							
1534		DGP			-	-	-	-	-
1535		DGU			-	-	-	-	-
1536		SG			8,466,752	7,791,208	675,543	1,584	677,128
1537		CAGW			69,220,033	53,878,809	15,341,224	144,540	15,485,764
1538		CAGE			772,076,006	772,076,006	-	-	-
1539		JBG			150,738,156	117,330,084	33,408,072	93,383	33,501,454
1540		CAGE			-	-	-	-	-
1541				B8	1,000,500,948	951,076,108	49,424,839	239,507	49,664,346
1542									
1543	312	Boiler Plant Equipment							
1544		DGP			-	-	-	-	-
1545		DGU			-	-	-	-	-
1546		SG			60,624,556	55,787,457	4,837,098	(160,975)	4,676,123
1547		CAGW			123,130,255	95,840,918	27,289,337	(28,321,940)	(1,032,602)
1548		CAGE			3,151,463,044	3,151,463,044	-	-	-
1549		JBG			1,016,851,159	791,486,610	225,364,549	(36,925,463)	188,439,086
1550		S			-	-	-	-	-
1551				B8	4,352,069,014	4,094,578,029	257,490,984	(65,408,377)	192,082,607
1552									
1553	314	Turbogenerator Units							
1554		DGP			-	-	-	-	-
1555		DGU			-	-	-	-	-
1556		SG			35,521,054	32,686,909	2,834,146	18,829	2,852,975
1557		CAGW			40,016,843	31,147,917	8,868,926	44,116	8,913,042
1558		CAGE			665,661,969	665,661,969	-	-	-
1559		JBG			207,787,927	161,735,924	46,052,003	47,263	46,099,266
1560		CAGE			-	-	-	-	-
1561				B8	948,987,794	891,232,719	57,755,075	110,207	57,865,282
1562									
1563	315	Accessory Electric Equipment							
1564		DGP			-	-	-	-	-
1565		DGU			-	-	-	-	-
1566		SG			8,555,197	7,872,597	682,600	-	682,600
1567		CAGW			9,777,414	7,610,447	2,166,967	22,344	2,189,311
1568		CAGE			343,686,122	343,686,122	-	-	-
1569		JBG			62,247,697	48,451,750	13,795,946	43,843	13,839,789
1570		CAGE			-	-	-	-	-
1571				B8	424,266,429	407,620,916	16,645,513	66,187	16,711,700
1572									
1573									
1574									
1575	316	Misc Power Plant Equipment							
1576		DGP			-	-	-	-	-
1577		DGU			-	-	-	-	-
1578		SG			1,399,587	1,287,917	111,670	2,131	113,801
1579		CAGW			449,691	350,026	99,665	3,917	103,582
1580		CAGE			23,578,057	23,578,057	-	-	-
1581		JBG			5,786,942	4,504,383	1,282,559	54,539	1,337,098
1582		CAGE			-	-	-	-	-
1583				B8	31,214,277	29,720,383	1,493,894	60,587	1,554,481
1584									
1585	317	Steam Plant ARO							
1586		S			-	-	-	-	-
1587					-	-	-	-	-
1588					-	-	-	-	-





**JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor							
1736	S			-	-	-	-	-
1737	SG			-	-	-	(426,746)	(426,746)
1738	CAGW			-	-	-	-	-
1739	CAGE			-	-	-	-	-
1740	DGP			-	-	-	-	-
1741	DGU			-	-	-	-	-
1742	Total Hydraulic Plant by Factor		B8	-	-	-	(426,746)	(426,746)
1743								
1744	340	Land and Land Rights						
1745		S		74,986	74,986	-	-	-
1746		SG		-	-	-	13,388	13,388
1747		DGU		-	-	-	-	-
1748		CAGW		4,527,456	3,524,036	1,003,419	-	1,003,419
1749		CAGE		34,730,178	34,730,178	-	-	-
1750		SG		11,786,035	10,845,653	940,381	-	940,381
1751			B8	51,118,654	49,174,853	1,943,801	13,388	1,957,189
1752								
1753	341	Structures and Improvements						
1754		SG		-	-	-	52,982	52,982
1755		S		72,572	72,572	-	-	-
1756		CAGW		37,344,075	29,067,514	8,276,561	6,099	8,282,660
1757		CAGE		137,442,039	137,442,039	-	-	-
1758		SG		97,525,470	89,744,130	7,781,340	-	7,781,340
1759			B8	272,384,156	256,326,255	16,057,901	59,081	16,116,982
1760								
1761	342	Fuel Holders, Producers & Accessories						
1762		SG		-	-	-	-	-
1763		DGU		-	-	-	-	-
1764		CAGW		1,816,984	1,414,286	402,698	-	402,698
1765		CAGE		14,581,692	14,581,692	-	-	-
1766		CAGE		-	-	-	-	-
1767			B8	16,398,675	15,995,978	402,698	-	402,698
1768								
1769	343	Prime Movers						
1770		S		-	-	-	-	-
1771		DGU		-	-	-	-	-
1772		SG		-	-	-	9,844,493	9,844,493
1773		CAGW		332,783,497	259,028,747	73,754,750	6,847,520	80,602,270
1774		CAGE		802,427,525	802,427,525	-	-	-
1775		SG		2,883,890,877	2,653,791,642	230,099,235	-	230,099,235
1776			B8	4,019,101,899	3,715,247,914	303,853,984	16,692,014	320,545,998
1777								
1778	344	Generators						
1779		S		282,781	282,781	-	-	-
1780		DGU		-	-	-	-	-
1781		SG		116,955	107,623	9,332	45,100	54,432
1782		CAGW		114,396,523	89,042,841	25,353,682	16,094	25,369,776
1783		CAGE		310,769,633	310,769,633	-	-	-
1784		SG		165,088,467	151,916,426	13,172,041	-	13,172,041
1785			B8	590,654,359	552,119,304	38,535,055	61,195	38,596,249
1786								
1787	345	Accessory Electric Plant						
1788		SG		-	-	-	21,639	21,639
1789		S		310,058	310,058	-	-	-
1790		CAGW		48,320,936	37,611,575	10,709,361	5,367	10,714,727
1791		CAGE		165,936,232	165,936,232	-	-	-
1792		SG		240,853,361	221,636,207	19,217,154	-	19,217,154
1793			B8	455,420,587	425,494,072	29,926,514	27,005	29,953,520
1794								
1795								
1796								
1797	346	Misc. Power Plant Equipment						
1798		SG		-	-	-	6,275	6,275
1799		SG		11,756,127	10,818,131	937,995	-	937,995
1800		CAGW		3,481,452	2,709,858	771,594	-	771,594
1801		CAGE		9,181,860	9,181,860	-	-	-
1802			B8	24,419,439	22,709,850	1,709,589	6,275	1,715,864
1803								
1804	347	Other Production ARO						
1805		S		-	-	-	-	-
1806				-	-	-	-	-
1807				-	-	-	-	-







**JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2025	391	Office Furniture & Equipment							
2026		S			7,141,973	6,771,146	370,827	61,382	432,210
2027		DGP			-	-	-	-	-
2028		DGU			-	-	-	-	-
2029		CN			3,592,749	3,350,491	242,258	10,025	252,284
2030		SG			1,014,823	933,853	80,970	2,223	83,193
2031		SE			-	-	-	-	-
2032		SO			65,845,922	61,181,015	4,664,908	575,275	5,240,182
2033		CAGW			241,559	188,022	53,537	(94)	53,443
2034		CAGE			2,703,570	2,703,570	-	-	-
2035		JBG			273,249	212,689	60,560	-	60,560
2036		JBE			-	-	-	-	-
2037		CAEE			31,954	31,954	-	-	-
2038		CAGE			-	-	-	-	-
2039		CAGE			-	-	-	-	-
2040				B8	80,845,799	75,372,738	5,473,061	648,811	6,121,872
2041									
2042	392	Transportation Equipment							
2043		S			107,210,461	101,104,307	6,106,154	255,904	6,362,058
2044		SO			7,397,913	6,873,802	524,111	(41,180)	482,931
2045		SG			11,734,003	10,797,773	936,230	11,808	948,038
2046		CN			-	-	-	-	-
2047		DGU			-	-	-	-	-
2048		SE			-	-	-	-	-
2049		DGP			-	-	-	-	-
2050		CAGW			213,777	166,398	47,379	-	47,379
2051		CAGE			9,115,415	9,115,415	-	-	-
2052		JBG			2,873,357	2,236,536	636,822	(8,736)	628,086
2053		CAEW			-	-	-	-	-
2054		CAEE			328,145	328,145	-	-	-
2055		CAGE			-	-	-	-	-
2056		CAGE			-	-	-	-	-
2057				B8	138,873,070	130,622,374	8,250,696	217,795	8,468,491
2058									
2059	393	Stores Equipment							
2060		S			9,245,356	8,555,302	690,054	7,282	697,337
2061		DGP			-	-	-	-	-
2062		DGU			-	-	-	-	-
2063		SO			234,652	218,028	16,624	(1,167)	15,458
2064		SG			1,637,075	1,506,456	130,619	23,374	153,992
2065		CAGW			212,657	165,526	47,131	(6,001)	41,130
2066		CAGE			3,365,265	3,365,265	-	-	-
2067		JBG			962,320	749,042	213,279	-	213,279
2068		CAGE			-	-	-	-	-
2069				B8	15,657,325	14,559,619	1,097,707	23,488	1,121,195
2070									
2071	394	Tools, Shop & Garage Equipment							
2072		S			37,420,319	34,696,579	2,723,740	23,797	2,747,537
2073		DGP			-	-	-	-	-
2074		SG			3,131,799	2,881,919	249,879	22,696	272,575
2075		SO			1,895,974	1,761,652	134,322	(4,357)	129,965
2076		SE			-	-	-	-	-
2077		DGU			-	-	-	-	-
2078		CAGW			726,395	565,404	160,991	3,018	164,009
2079		CAGE			15,082,435	15,082,435	-	-	-
2080		JBG			2,835,298	2,206,911	628,387	(16,638)	611,749
2081		CAEW			-	-	-	-	-
2082		CAEE			125,691	125,691	-	-	-
2083		CAGE			-	-	-	-	-
2084		CAGE			-	-	-	-	-
2085				B8	61,217,911	57,320,593	3,897,318	28,516	3,925,835
2086									
2087	395	Laboratory Equipment							
2088		S			23,586,126	22,140,371	1,445,755	(5,023)	1,440,732
2089		DGP			-	-	-	-	-
2090		DGU			-	-	-	-	-
2091		SO			5,105,751	4,744,030	361,721	3,635	365,356
2092		SE			-	-	-	-	-
2093		SG			2,386,880	2,196,436	190,444	2,672	193,116
2094		CAGW			216,607	168,601	48,007	1,090	49,096
2095		CAGE			3,517,770	3,517,770	-	-	-
2096		JBG			481,323	374,648	106,676	6,137	112,812
2097		CAEW			-	-	-	-	-
2098		CAEE			1,333,377	1,333,377	-	-	-
2099		CAGE			-	-	-	-	-
2100		CAGE			-	-	-	-	-
2101				B8	36,627,836	34,475,234	2,152,602	8,511	2,161,112



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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2102								
2103	396	Power Operated Equipment						
2104		S		162,470,616	152,828,944	9,641,672	(54,837)	9,586,835
2105		DGP		-	-	-	-	-
2106		SG		7,143,244	6,573,300	569,944	(17,318)	552,625
2107		SO		6,264,798	5,820,963	443,835	(141,199)	302,635
2108		DGU		-	-	-	-	-
2109		SE		-	-	-	-	-
2110		CAGW		191,644	149,170	42,474	-	42,474
2111		CAGE		28,626,660	28,626,660	-	-	-
2112		JBG		10,463,493	8,144,470	2,319,022	-	2,319,022
2113		CAEW		-	-	-	-	-
2114		CAEE		236,686	236,686	-	-	-
2115		CAGE		-	-	-	-	-
2116		CAGE		-	-	-	-	-
2117			B8	215,397,141	202,380,194	13,016,947	(213,355)	12,803,592
2118	397	Communication Equipment						
2119		S		194,834,562	182,150,836	12,683,726	1,718,270	14,401,996
2120		DGP		-	-	-	-	-
2121		DGU		-	-	-	-	-
2122		SO		93,040,701	86,449,157	6,591,544	1,303,208	7,894,752
2123		CN		3,631,876	3,386,979	244,897	(117,708)	127,189
2124		SG		151,808,410	139,695,954	12,112,455	1,675,671	13,788,126
2125		SE		-	-	-	-	-
2126		CAGW		1,137,680	885,536	252,144	942,184	1,194,328
2127		CAGE		27,233,850	27,233,850	-	-	-
2128		JBG		4,278,750	3,330,451	948,299	(507,251)	441,048
2129		CAEW		-	-	-	-	-
2130		CAEE		361,776	361,776	-	-	-
2131		JBE		-	-	-	-	-
2132		CAGE		-	-	-	-	-
2133			B8	476,327,605	443,494,541	32,833,064	5,014,373	37,847,437
2134								
2135	398	Misc. Equipment						
2136		S		3,165,036	2,984,621	180,414	8,329	188,744
2137		DGP		-	-	-	-	-
2138		DGU		-	-	-	-	-
2139		CN		78,824	73,509	5,315	(11)	5,304
2140		SO		2,189,602	2,034,477	155,124	(10,484)	144,640
2141		SE		-	-	-	-	-
2142		SG		762,522	701,682	60,840	2,881	63,721
2143		CAGW		24,068	18,734	5,334	-	5,334
2144		CAGE		1,831,679	1,831,679	-	-	-
2145		JBG		266,410	207,365	59,044	-	59,044
2146		CAEW		-	-	-	-	-
2147		CAEE		3,966	3,966	-	-	-
2148		CAGE		-	-	-	-	-
2149			B8	8,322,106	7,856,034	466,072	716	466,788
2150								
2151	399	Coal Mine						
2152		SE		-	-	-	-	-
2153		CAEW		-	-	-	-	-
2154		CAEE		1,822,901	1,822,901	-	-	-
2155	MP	JBE		-	-	-	40,072,259	40,072,259
2156			B8	1,822,901	1,822,901	-	40,072,259	40,072,259
2157								
2158	399L	WIDCO Capital Lease						
2159		SE		-	-	-	-	-
2160				-	-	-	-	-
2161				-	-	-	-	-
2162		Remove Capital Leases		-	-	-	-	-
2163				-	-	-	-	-
2164				-	-	-	-	-
2165	1011390	General Capital Leases						
2166		S		2,132,115	2,132,115	-	-	-
2167		CAGW		2,426,847	1,888,986	537,862	-	537,862
2168		CAGE		6,998,319	6,998,319	-	-	-
2169		SO		-	-	-	-	-
2170			B9	11,557,281	11,019,419	537,862	-	537,862
2171								
2172		Remove Capital Leases		(11,557,281)	(11,019,419)	(537,862)	-	(537,862)
2173			B9	-	-	-	-	-
2174				-	-	-	-	-
2175	1011392	General Vehicles Capital Leases						
2176		SO		-	-	-	-	-
2177			B9	-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2178								
2179	Remove Capital Leases			-	-	-	-	-
2180			B9	-	-	-	-	-
2181								
2182	GP	Unclassified Gen Plant - Acct 300						
2183		S		-	-	-	-	-
2184		SO		66,694,958	61,969,900	4,725,058	(3,873)	4,721,185
2185		CN		-	-	-	-	-
2186		SG		-	-	-	-	-
2187		CAGE		-	-	-	-	-
2188		CAGW		-	-	-	-	-
2189				66,694,958	61,969,900	4,725,058	(3,873)	4,721,185
2190								
2191	399G	Unclassified Gen Plant - Acct 300						
2192		S		-	-	-	-	-
2193		SO		-	-	-	-	-
2194		SG		-	-	-	-	-
2195		DGP		-	-	-	-	-
2196		DGU		-	-	-	-	-
2197				-	-	-	-	-
2198								
2199	<b>TOTAL GENERAL PLANT</b>		B8	<b>1,391,203,364</b>	<b>1,294,536,669</b>	<b>96,666,695</b>	<b>46,165,854</b>	<b>142,832,549</b>
2200								
2201	Summary of General Plant by Factor							
2202		S		702,730,948	653,593,672	49,137,276	2,112,980	51,250,256
2203		JBG		22,434,200	17,462,112	4,972,088	(526,488)	4,445,600
2204		JBE		-	-	-	40,072,259	40,072,259
2205		SG		191,071,991	175,826,782	15,245,209	1,722,779	16,967,988
2206		SO		360,370,731	334,839,975	25,530,756	1,951,820	27,482,576
2207		SE		-	-	-	-	-
2208		CN		16,639,670	15,517,660	1,122,010	(107,693)	1,014,317
2209		DEU		-	-	-	-	-
2210		CAGW		5,401,879	4,204,662	1,197,218	940,196	2,137,414
2211		CAGE		98,973,082	98,973,082	-	-	-
2212		CAEW		-	-	-	-	-
2213		CAEE		5,138,143	5,138,143	-	-	-
2214		SSGCT		-	-	-	-	-
2215		SSGCH		-	-	-	-	-
2216		Less Capital Leases		(11,557,281)	(11,019,419)	(537,862)	-	(537,862)
2217	Total General Plant by Factor		B8	1,391,203,364	1,294,536,669	96,666,695	46,165,854	142,832,549
2218	301	Organization						
2219		S		-	-	-	-	-
2220		SO		-	-	-	-	-
2221		CAGW		-	-	-	-	-
2222		CAGE		-	-	-	-	-
2223		SG		-	-	-	-	-
2224			B8	-	-	-	-	-
2225	302	Franchise & Consent						
2226		S		(31,081,215)	(31,081,215)	-	-	-
2227		SG		13,159,840	12,109,846	1,049,994	-	1,049,994
2228		SG-P		177,566,825	163,399,163	14,167,662	(8,934)	14,158,728
2229		SG-U		10,497,825	9,660,227	837,598	(32,191)	805,407
2230		CAGW		-	-	-	-	-
2231		CAGE		-	-	-	-	-
2232		DGP		-	-	-	-	-
2233		DGU		-	-	-	-	-
2234			B8	170,143,275	154,088,021	16,055,254	(41,125)	16,014,129
2235								
2236	303	Miscellaneous Intangible Plant						
2237		S		22,091,529	20,054,543	2,036,986	-	2,036,986
2238		SG		96,846,129	89,118,992	7,727,137	680,136	8,407,273
2239		SO		441,349,333	410,081,582	31,267,751	8,422,489	39,690,240
2240		SE		-	-	-	-	-
2241		CN		223,012,159	207,974,491	15,037,668	265,541	15,303,209
2242		CAGW		29,282,101	22,792,314	6,489,787	(4,290)	6,485,497
2243		CAGE		69,224,844	69,224,844	-	-	-
2244		JBG		2,634,359	2,050,507	583,853	-	583,853
2245		CAEW		-	-	-	-	-
2246		CAEE		9,106	9,106	-	-	-
2247		SG-P		-	-	-	-	-
2248		CAGE		-	-	-	-	-
2249			B8	884,449,560	821,306,377	63,143,182	9,363,876	72,507,059
2250	303	Less Non-Utility Plant						
2251		S		-	-	-	-	-
2252			B8	884,449,560	821,306,377	63,143,182	9,363,876	72,507,059



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ACCT	DESCRIP	WJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2330	115	Accum Provision for Asset Acquisition Adjustments						
2331		S		(2,781,024)	(2,781,024)	-	-	-
2332		SG		(529,824)	(487,551)	(42,273)	-	(42,273)
2333		CAGW		-	-	-	-	-
2334		CAGE		(139,583,428)	(139,583,428)	-	-	-
2335		DGP		-	-	-	-	-
2336		<b>Total Accum Provision for Asset Acq. Adj.</b>	B15	<b>(142,894,276)</b>	<b>(142,852,003)</b>	<b>(42,273)</b>	-	<b>(42,273)</b>
2337								
2338	128	Pensions						
2339		SO		-	-	-	-	-
2340		<b>Total Pensions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2341								
2342	124	Weatherization						
2343		S		604,411	601,099	3,312	-	3,312
2344		SO		-	-	-	-	-
2345			B16	<b>604,411</b>	<b>601,099</b>	<b>3,312</b>	-	<b>3,312</b>
2346								
2347	182W	Weatherization						
2348		S		202,390,509	202,390,509	-	-	-
2349		SG		-	-	-	-	-
2350		CAGE		-	-	-	-	-
2351		SO		-	-	-	-	-
2352			B16	<b>202,390,509</b>	<b>202,390,509</b>	<b>-</b>	<b>-</b>	<b>-</b>
2353								
2354	186W	Weatherization						
2355		S		-	-	-	-	-
2356		CN		-	-	-	-	-
2357		CNP		-	-	-	-	-
2358		SG		-	-	-	-	-
2359		SO		-	-	-	-	-
2360			B16	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2361								
2362		<b>Total Weatherization</b>		<b>202,994,921</b>	<b>202,991,609</b>	<b>3,312</b>	<b>-</b>	<b>3,312</b>
2363								
2364	151	Fuel Stock						
2365		DEU		-	-	-	-	-
2366		SE		-	-	-	-	-
2367		CAEW		2,113,565	1,635,617	477,948	(477,948)	0
2368		CAEE		152,130,910	152,130,910	-	-	-
2369		JBE		38,554,067	29,835,700	8,718,367	(8,718,367)	-
2370		CAEE		-	-	-	-	-
2371		CAEE		-	-	-	-	-
2372		<b>Total Fuel Stock</b>	B13	<b>192,798,541</b>	<b>183,602,226</b>	<b>9,196,315</b>	<b>(9,196,315)</b>	<b>0</b>
2373								
2374	152	Fuel Stock - Undistributed						
2375		SE		-	-	-	-	-
2376		CAEW		-	-	-	-	-
2377		CAEE		-	-	-	-	-
2378				-	-	-	-	-
2379								
2380	25316	DG&T Working Capital Deposit						
2381		SE		-	-	-	-	-
2382		CAEW		-	-	-	-	-
2383		CAEE		(2,946,250)	(2,946,250)	-	-	-
2384			B13	<b>(2,946,250)</b>	<b>(2,946,250)</b>	<b>-</b>	<b>-</b>	<b>-</b>
2385								
2386	25317	DG&T Working Capital Deposit						
2387		SE		-	-	-	-	-
2388		CAEW		-	-	-	-	-
2389		CAEE		(2,644,215)	(2,644,215)	-	-	-
2390			B13	<b>(2,644,215)</b>	<b>(2,644,215)</b>	<b>-</b>	<b>-</b>	<b>-</b>
2391								
2392	25319	Provo Working Capital Deposit						
2393		SE		-	-	-	-	-
2394		CAEW		-	-	-	-	-
2395		CAEE		-	-	-	-	-
2396				-	-	-	-	-
2397								
2398		<b>Total Fuel Stock</b>	B13	<b>187,208,076</b>	<b>178,011,762</b>	<b>9,196,315</b>	<b>(9,196,315)</b>	<b>0</b>











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FERC ACCT	DESCRIP	WJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2697								
2698								
2699								
2700	Summary of Prod Plant Depreciation by Factor							
2701	S			(18,522,232)	(17,633,537)	(888,695)	(444,347)	(1,333,042)
2702	DGP			-	-	-	-	-
2703	DGU			-	-	-	-	-
2704	SG			246,746,917	227,059,530	19,687,387	(29,131,761)	(9,444,374)
2705	CAGW			(392,208,245)	(305,283,199)	(86,925,046)	(5,074,531)	(91,999,577)
2706	CAGE			(2,895,474,113)	(2,895,474,113)	-	-	-
2707	JBG			(701,446,060)	(545,984,690)	(155,461,370)	(128,761,097)	(284,222,468)
2708	SSGCT			-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor			(3,760,903,733)	(3,537,316,009)	(223,587,724)	(163,411,737)	(386,999,461)
2710								
2711								
2712	108TP	Transmission Plant Accumulated Depr						
2713		DGP		-	-	-	-	-
2714		DGU		-	-	-	-	-
2715		CAGW		(766,757)	(596,820)	(169,936)	(1,255,364)	(1,425,300)
2716		CAGE		-	-	-	-	-
2717		JBG		-	-	-	(3,120,428)	(3,120,428)
2718		SG		(2,049,040,560)	(1,885,552,174)	(163,488,386)	(16,210,924)	(179,699,310)
2719		<b>TOTAL TRANS PLANT ACCUM DEPR</b>	B17	<b>(2,049,807,317)</b>	<b>(1,886,148,994)</b>	<b>(163,658,322)</b>	<b>(20,586,716)</b>	<b>(184,245,038)</b>
2720	108360	Land and Land Rights						
2721		S		(10,165,828)	(9,961,834)	(203,994)	(213,719)	(417,713)
2722			B17	(10,165,828)	(9,961,834)	(203,994)	(213,719)	(417,713)
2723								
2724	108361	Structures and Improvements						
2725		S		(34,062,627)	(32,630,806)	(1,431,821)	(477,111)	(1,908,932)
2726			B17	(34,062,627)	(32,630,806)	(1,431,821)	(477,111)	(1,908,932)
2727								
2728	108362	Station Equipment						
2729		S		(360,580,732)	(332,669,624)	(27,911,109)	(3,923,267)	(31,834,375)
2730			B17	(360,580,732)	(332,669,624)	(27,911,109)	(3,923,267)	(31,834,375)
2731								
2732	108363	Storage Battery Equipment						
2733		S		-	-	-	-	-
2734			B17	-	-	-	-	-
2735								
2736	108364	Poles, Towers & Fixtures						
2737		S		(689,252,175)	(612,125,350)	(77,126,825)	(5,221,317)	(82,348,142)
2738			B17	(689,252,175)	(612,125,350)	(77,126,825)	(5,221,317)	(82,348,142)
2739								
2740	108365	Overhead Conductors						
2741		S		(354,672,283)	(316,735,586)	(37,936,697)	(3,073,996)	(41,010,693)
2742			B17	(354,672,283)	(316,735,586)	(37,936,697)	(3,073,996)	(41,010,693)
2743								
2744	108366	Underground Conduit						
2745		S		(182,889,758)	(171,578,828)	(11,310,929)	(1,531,883)	(12,842,812)
2746			B17	(182,889,758)	(171,578,828)	(11,310,929)	(1,531,883)	(12,842,812)
2747								
2748	108367	Underground Conductors						
2749		S		(387,848,044)	(373,960,531)	(13,887,512)	(3,335,025)	(17,222,537)
2750			B17	(387,848,044)	(373,960,531)	(13,887,512)	(3,335,025)	(17,222,537)
2751								
2752	108368	Line Transformers						
2753		S		(614,948,422)	(549,047,625)	(65,900,797)	(5,226,696)	(71,127,493)
2754			B17	(614,948,422)	(549,047,625)	(65,900,797)	(5,226,696)	(71,127,493)
2755								
2756	108369	Services						
2757		S		(370,797,077)	(337,131,968)	(33,665,109)	(3,525,939)	(37,191,048)
2758			B17	(370,797,077)	(337,131,968)	(33,665,109)	(3,525,939)	(37,191,048)
2759								
2760	108370	Meters						
2761		S		(109,244,734)	(100,916,106)	(8,328,629)	(1,090,039)	(9,418,667)
2762			B17	(109,244,734)	(100,916,106)	(8,328,629)	(1,090,039)	(9,418,667)
2763								
2764								
2765								
2766	108371	Installations on Customers' Premises						
2767		S		(7,299,880)	(6,871,742)	(428,138)	(22,036)	(450,173)
2768			B17	(7,299,880)	(6,871,742)	(428,138)	(22,036)	(450,173)
2769								
2770	108372	Leased Property						
2771		S		-	-	-	-	-
2772			B17	-	-	-	-	-





**JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2918	111390	Accum Amtr - Capital Lease							
2919		S			-	-	-	-	-
2920		SG			-	-	-	-	-
2921		CAGE			-	-	-	-	-
2922		CAGW			-	-	-	-	-
2923		SO			-	-	-	-	-
2924					-	-	-	-	-
2925					-	-	-	-	-
2926		Remove Capital Lease Amtr			-	-	-	-	-
2927					-	-	-	-	-
2928		<b>TOTAL ACCUM PROV FOR AMORTIZ</b>		B18	<b>(709,511,749)</b>	<b>(653,615,049)</b>	<b>(55,896,700)</b>	<b>(9,098,302)</b>	<b>(64,995,003)</b>
2929									
2930									
2931									
2932									
2933		Summary of Amortization by Factor							
2934		S			18,284,620	20,200,517	(1,915,897)	(242,451)	(2,158,348)
2935		SG-P			(119,188,408)	(109,678,630)	(9,509,778)	(588,781)	(10,098,559)
2936		DGU			-	-	-	-	-
2937		SE			-	-	-	-	-
2938		SO			(327,706,415)	(304,489,789)	(23,216,626)	(4,905,581)	(28,122,208)
2939		CN			(166,028,842)	(154,833,549)	(11,195,294)	(2,049,598)	(13,244,892)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,938,619)	(1,508,963)	(429,656)	(171,088)	(600,743)
2942		CAGW			(20,833,262)	(16,215,989)	(4,617,272)	(281,183)	(4,898,455)
2943		CAGE			(29,279,147)	(29,279,147)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(2,808)	(2,808)	-	-	-
2946		SG			(56,498,056)	(51,990,202)	(4,507,854)	(826,184)	(5,334,039)
2947		Less Capital Lease			-	-	-	-	-
2948		Total Provision For Amortization by Factor		B18	<b>(703,190,937)</b>	<b>(647,798,560)</b>	<b>(55,392,377)</b>	<b>(9,064,867)</b>	<b>(64,457,244)</b>

## Tab 4 - O&M (RY1)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
O&M Adjustments (Tab 4)  
TOTAL

Page 4.0\_R Total

	Exhibit No. SLC-4 4.1		4.2_R	4.3_R	4.4_R	4.5_R	Exhibit No. SLC-4 4.6
	Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising
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	338,462	-	64,337	274,125	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	2,233,639	-	23,017	98,071	-	-	-
12 Other Power Supply	133,562	-	38,362	163,451	-	-	-
13 Transmission	591,208	-	37,186	158,441	-	-	-
14 Distribution	4,416,409	-	149,714	637,898	-	-	-
15 Customer Accounting	10,816	-	31,753	135,291	-	-	-
16 Customer Service & Info	42,187	(509)	4,781	20,371	-	-	17,543
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	3,012,001	93,809	27,920	118,959	(1,774,779)	3,060,099	(637)
19 Total O&M Expenses	10,778,284	93,301	377,070	1,606,607	(1,774,779)	3,060,099	16,907
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(2,529,010)	(36,296)	(79,185)	(337,388)	372,704	(642,621)	(3,550)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	291,371	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	79,538	79,538	-	-	-	-	-
28 Total Operating Expenses:	8,620,184	136,543	297,885	1,269,220	(1,402,076)	2,417,478	13,356
29							
30 Operating Rev For Return:	(8,620,184)	(136,543)	(297,885)	(1,269,220)	1,402,076	(2,417,478)	(13,356)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(1,233,408)	-	-	-	-	(2,506,736)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,233,408)	-	-	-	-	(2,506,736)	-
56							
57 Total Rate Base:	(1,233,408)	-	-	-	-	(2,506,736)	-
58							
59							
60 Estimated ROE impact	-1.451%	-0.023%	-0.051%	-0.215%	0.238%	-0.386%	-0.002%
61 Estimated Price Change	11,340,908	181,616	396,219	1,688,197	(1,864,909)	2,961,767	17,766
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(10,857,822)	(172,839)	(377,070)	(1,606,607)	1,774,779	(3,060,099)	(16,907)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(770,947)	-	-	-	-	-	-
71 Schedule "M" Deductions	414,134	-	-	-	-	-	-
72 Income Before Tax	(12,042,903)	(172,839)	(377,070)	(1,606,607)	1,774,779	(3,060,099)	(16,907)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(12,042,903)	(172,839)	(377,070)	(1,606,607)	1,774,779	(3,060,099)	(16,907)
77							
78 Federal Income Taxes	(2,529,010)	(36,296)	(79,185)	(337,388)	372,704	(642,621)	(3,550)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
O&M Adjustments (Tab 4)  
TOTAL

Page 4.0.1\_R Total

	Exhibit No. SLC-4 4.7	Exhibit No. SLC-4 4.8	Exhibit No. SLC-4 4.9	Exhibit No. SLC-4 4.10	Exhibit No. SLC-4 4.11	Exhibit No. SLC-4 4.12	Exhibit No. SLC-4 4.13
	Memberships & Subscriptions	Revenue- Sensitive/Uncollec tible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
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	-	-	-	2,006,742	-	-	105,809
12 Other Power Supply	-	-	(68,251)	-	-	-	-
13 Transmission	-	-	-	-	-	-	395,581
14 Distribution	-	-	-	-	-	-	3,628,796
15 Customer Accounting	-	(229,407)	-	-	-	73,179	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(768)	774,943	(561,028)	-	1,273,483	-	-
19 Total O&M Expenses	(768)	545,536	(629,279)	2,006,742	1,273,483	73,179	4,130,186
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	161	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	291,371	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(607)	430,973	(497,131)	1,585,326	1,048,556	57,811	3,262,847
29							
30 Operating Rev For Return:	607	(430,973)	497,131	(1,585,326)	(1,048,556)	(57,811)	(3,262,847)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	1,273,328	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	1,273,328	-	-
56							
57 Total Rate Base:	-	-	-	-	1,273,328	-	-
58							
59							
60 Estimated ROE impact	0.000%	-0.073%	0.084%	-0.269%	-0.190%	-0.010%	-0.553%
61 Estimated Price Change	(807)	573,240	(661,236)	2,108,652	1,523,578	76,895	4,339,931
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	768	(545,536)	629,279	(2,006,742)	(1,273,483)	(73,179)	(4,130,186)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(770,947)	-	-
71 Schedule "M" Deductions	-	-	-	-	414,134	-	-
72 Income Before Tax	768	(545,536)	629,279	(2,006,742)	(2,458,564)	(73,179)	(4,130,186)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	768	(545,536)	629,279	(2,006,742)	(2,458,564)	(73,179)	(4,130,186)
77							
78 Federal Income Taxes	161	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
O&M Adjustments (Tab 4)  
RESTATING

Page 4.0\_R Restating

	Exhibit No. SLC-4 4.1		4.2_R	4.3_R	4.4_R	4.5_R	Exhibit No. SLC-4 4.6
	Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising
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	64,337	-	64,337	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	2,029,759	-	23,017	-	-	-	-
12 Other Power Supply	(29,889)	-	38,362	-	-	-	-
13 Transmission	37,186	-	37,186	-	-	-	-
14 Distribution	149,714	-	149,714	-	-	-	-
15 Customer Accounting	(197,654)	-	31,753	-	-	-	-
16 Customer Service & Info	21,816	(509)	4,781	-	-	-	17,543
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,412,782	93,809	27,920	-	(194,940)	-	(637)
19 Total O&M Expenses	3,488,052	93,301	377,070	-	(194,940)	-	16,907
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(998,061)	(36,296)	(79,185)	-	40,937	-	(3,550)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	291,371	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	79,538	79,538	-	-	-	-	-
28 Total Operating Expenses:	2,860,900	136,543	297,885	-	(154,003)	-	13,356
29							
30 Operating Rev For Return:	(2,860,900)	(136,543)	(297,885)	-	154,003	-	(13,356)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,273,328	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	1,273,328	-	-	-	-	-	-
56							
57 Total Rate Base:	1,273,328	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.497%	-0.023%	-0.051%	0.000%	0.026%	0.000%	-0.002%
61 Estimated Price Change	3,934,187	181,616	396,219	-	(204,840)	-	17,766
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,567,590)	(172,839)	(377,070)	-	194,940	-	(16,907)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(770,947)	-	-	-	-	-	-
71 Schedule "M" Deductions	414,134	-	-	-	-	-	-
72 Income Before Tax	(4,752,671)	(172,839)	(377,070)	-	194,940	-	(16,907)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(4,752,671)	(172,839)	(377,070)	-	194,940	-	(16,907)
77							
78 Federal Income Taxes	(998,061)	(36,296)	(79,185)	-	40,937	-	(3,550)



WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METODOLOGY  
O&M Adjustments (Tab 4)  
RESTATING

	Exhibit No. SLC-4 4.7	Exhibit No. SLC-4 4.8	Exhibit No. SLC-4 4.9	Exhibit No. SLC-4 4.10	Exhibit No. SLC-4 4.11	Exhibit No. SLC-4 4.12	Exhibit No. SLC-4 4.13
	Memberships & Subscriptions	Revenue- Sensitive/Uncollec tible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
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	-	-	-	2,006,742	-	-	-
12 Other Power Supply	-	-	(68,251)	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	(229,407)	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(768)	774,943	(561,028)	-	1,273,483	-	-
19 Total O&M Expenses	(768)	545,536	(629,279)	2,006,742	1,273,483	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	161	(114,563)	132,149	(421,416)	(516,299)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	291,371	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(607)	430,973	(497,131)	1,585,326	1,048,556	-	-
29							
30 Operating Rev For Return:	607	(430,973)	497,131	(1,585,326)	(1,048,556)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	1,273,328	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	1,273,328	-	-
56							
57 Total Rate Base:	-	-	-	-	1,273,328	-	-
58							
59							
60 Estimated ROE impact	0.000%	-0.073%	0.084%	-0.269%	-0.190%	0.000%	0.000%
61 Estimated Price Change	(807)	573,240	(661,236)	2,108,652	1,523,578	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	768	(545,536)	629,279	(2,006,742)	(1,273,483)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(770,947)	-	-
71 Schedule "M" Deductions	-	-	-	-	414,134	-	-
72 Income Before Tax	768	(545,536)	629,279	(2,006,742)	(2,458,564)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	768	(545,536)	629,279	(2,006,742)	(2,458,564)	-	-
77							
78 Federal Income Taxes	161	(114,563)	132,149	(421,416)	(516,299)	-	-

	Exhibit No. SLC-4 4.1		4.2_R	4.3_R	4.4_R	4.5_R	Exhibit No. SLC-4 4.6
	Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising
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	274,125	-	-	274,125	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	203,879	-	-	98,071	-	-	-
12 Other Power Supply	163,451	-	-	163,451	-	-	-
13 Transmission	554,022	-	-	158,441	-	-	-
14 Distribution	4,266,694	-	-	637,898	-	-	-
15 Customer Accounting	208,470	-	-	135,291	-	-	-
16 Customer Service & Info	20,371	-	-	20,371	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,599,219	-	-	118,959	(1,579,839)	3,060,099	-
19 Total O&M Expenses	7,290,232	-	-	1,606,607	(1,579,839)	3,060,099	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,530,949)	-	-	(337,388)	331,766	(642,621)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	5,759,284	-	-	1,269,220	(1,248,073)	2,417,478	-
29							
30 Operating Rev For Return:	(5,759,284)	-	-	(1,269,220)	1,248,073	(2,417,478)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,506,736)	-	-	-	-	(2,506,736)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,506,736)	-	-	-	-	(2,506,736)	-
56							
57 Total Rate Base:	(2,506,736)	-	-	-	-	(2,506,736)	-
58							
59							
60 Estimated ROE impact	-1.094%	0.000%	0.000%	-0.249%	0.245%	-0.437%	0.000%
61 Estimated Price Change	7,406,721	-	-	1,688,197	(1,660,069)	2,961,767	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(7,290,232)	-	-	(1,606,607)	1,579,839	(3,060,099)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(7,290,232)	-	-	(1,606,607)	1,579,839	(3,060,099)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(7,290,232)	-	-	(1,606,607)	1,579,839	(3,060,099)	-
77							
78 Federal Income Taxes	(1,530,949)	-	-	(337,388)	331,766	(642,621)	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METODOLOGY  
O&M Adjustments (Tab 4)  
PRO FORMA

Page 4.0.1\_R Pro Forma

	Exhibit No. SLC-4 4.7	Exhibit No. SLC-4 4.8	Exhibit No. SLC-4 4.9	Exhibit No. SLC-4 4.10	Exhibit No. SLC-4 4.11	Exhibit No. SLC-4 4.12	Exhibit No. SLC-4 4.13
	Memberships & Subscriptions	Revenue- Sensitive/Uncollec tible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
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	-	-	-	-	-	-	105,809
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	395,581
14 Distribution	-	-	-	-	-	-	3,628,796
15 Customer Accounting	-	-	-	-	-	73,179	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	73,179	4,130,186
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	(15,368)	(867,339)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	57,811	3,262,847
29							
30 Operating Rev For Return:	-	-	-	-	-	(57,811)	(3,262,847)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	-0.011%	-0.641%
61 Estimated Price Change	-	-	-	-	-	76,895	4,339,931
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	(73,179)	(4,130,186)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	(73,179)	(4,130,186)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	(73,179)	(4,130,186)
77							
78 Federal Income Taxes	-	-	-	-	-	(15,368)	(867,339)

**PacifiCorp  
Washington 2023 General Rate Case  
General Wage Increase (Annualizing)**

PAGE 4.2\_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Steam Operations	500	RES	616,840	CAGE	0.000%	-	
Steam Operations	500	RES	8	CAGW	22.163%	2	
Steam Operations	500	RES	88,496	JBG	22.163%	19,613	
Steam Operations	500	RES	29,644	SG	7.979%	2,365	
Fuel Related-Non NPC	501	RES	1,110	SE	7.616%	85	
Steam Maintenance	512	RES	373,294	CAGE	0.000%	-	
Steam Maintenance	512	RES	189,821	JBG	22.163%	42,070	
Steam Maintenance	512	RES	2,532	SG	7.979%	202	
Hydro Operations	535	RES	153,661	SG-P	7.979%	12,260	
Hydro Operations	535	RES	103,084	SG-U	7.979%	8,225	
Hydro Maintenance	545	RES	26,539	SG-P	7.979%	2,118	
Hydro Maintenance	545	RES	5,195	SG-U	7.979%	414	
Other Operations	548	RES	68,451	CAGE	0.000%	-	
Other Operations	548	RES	25,815	CAGW	22.163%	5,721	
Other Operations	548	RES	37,019	SG	7.979%	2,954	
Other Operations	549	RES	291	WA	Situs	-	
Other Maintenance	553	RES	25,047	CAGE	0.000%	-	
Other Maintenance	553	RES	8,734	CAGW	22.163%	1,936	
Other Maintenance	553	RES	4,459	SG	7.979%	356	
Other Power Supply Expense	557	RES	3,032	CAGE	0.000%	-	
Other Power Supply Expense	557	RES	343,354	SG	7.979%	27,395	
Other Power Supply Expense	557	RES	831	WA	Situs	-	
Transmission Operations	560	RES	279,424	SG	7.979%	22,295	
Transmission Maintenance	571	RES	186,638	SG	7.979%	14,891	
Distribution Operations	580	RES	329,430	WA	Situs	22,489	
Distribution Operations	580	RES	477,833	SNPD	6.264%	29,932	
Distribution Maintenance	593	RES	995,762	WA	Situs	83,378	
Distribution Maintenance	593	RES	222,167	SNPD	6.264%	13,917	
Customer Accounts	903	RES	305,189	CN	6.743%	20,579	
Customer Accounts	903	RES	145,377	WA	Situs	11,174	
Customer Services	908	RES	42,117	CN	6.743%	2,840	
Customer Services	908	RES	75,572	WA	Situs	1,941	
Administrative & General	920	RES	8,208	WA	Situs	(94)	
Administrative & General	920	RES	368,187	SO	7.085%	26,084	
Administrative & General	935	RES	202	WA	Situs	6	
Administrative & General	935	RES	27,147	SO	7.085%	1,923	
			<u>5,570,509</u>			<u>377,070</u>	4.3.2_R

**Description of Adjustment:**

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended June 2022 for labor charged to operations and maintenance accounts. See page 4.3.1\_R for more information on how this adjustment was calculated.

*This adjustment has been updated to reflect changes identified through discovery and to reflect the latest actuarial report figures. Please refer to Confidential Exhibit No. SLC-13C for further documentation pages containing confidential information that supports the calculation of this adjustment.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**General Wage Increase (Pro Forma) - Year 1**

PAGE 4.3\_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Steam Operations	500	PRO	2,628,213	CAGE	0.000%	-	
Steam Operations	500	PRO	36	CAGW	22.163%	8	
Steam Operations	500	PRO	377,062	JBG	22.163%	83,568	
Steam Operations	500	PRO	126,304	SG	7.979%	10,078	
Fuel Related-Non NPC	501	PRO	4,728	SE	7.616%	360	
Steam Maintenance	512	PRO	1,590,517	CAGE	0.000%	-	
Steam Maintenance	512	PRO	808,783	JBG	22.163%	179,250	
Steam Maintenance	512	PRO	10,790	SG	7.979%	861	
Hydro Operations	535	PRO	654,714	SG-P	7.979%	52,238	
Hydro Operations	535	PRO	439,216	SG-U	7.979%	35,044	
Hydro Maintenance	545	PRO	113,079	SG-P	7.979%	9,022	
Hydro Maintenance	545	PRO	22,134	SG-U	7.979%	1,766	
Other Operations	548	PRO	291,653	CAGE	0.000%	-	
Other Operations	548	PRO	109,992	CAGW	22.163%	24,378	
Other Operations	548	PRO	157,727	SG	7.979%	12,585	
Other Operations	549	PRO	1,239	WA	Situs	-	
Other Maintenance	553	PRO	106,718	CAGE	0.000%	-	
Other Maintenance	553	PRO	37,213	CAGW	22.163%	8,247	
Other Maintenance	553	PRO	19,000	SG	7.979%	1,516	
Other Power Supply Expense	557	PRO	12,921	CAGE	0.000%	-	
Other Power Supply Expense	557	PRO	1,462,952	SG	7.979%	116,726	
Other Power Supply Expense	557	PRO	3,539	WA	Situs	-	
Transmission Operations	560	PRO	1,190,559	SG	7.979%	94,992	
Transmission Maintenance	571	PRO	795,219	SG	7.979%	63,449	
Distribution Operations	580	PRO	1,403,623	WA	Situs	95,819	
Distribution Operations	580	PRO	2,035,933	SNPD	6.264%	127,531	
Distribution Maintenance	593	PRO	4,242,710	WA	Situs	355,252	
Distribution Maintenance	593	PRO	946,601	SNPD	6.264%	59,295	
Customer Accounts	903	PRO	1,300,340	CN	6.743%	87,682	
Customer Accounts	903	PRO	619,418	WA	Situs	47,610	
Customer Services	908	PRO	179,451	CN	6.743%	12,100	
Customer Services	908	PRO	321,994	WA	Situs	8,271	
Administrative & General	920	PRO	34,971	WA	Situs	(402)	
Administrative & General	920	PRO	1,568,758	SO	7.085%	111,140	
Administrative & General	935	PRO	859	WA	Situs	26	
Administrative & General	935	PRO	115,668	SO	7.085%	8,195	
			<u>23,734,634</u>			<u>1,606,607</u>	4.3.2_R

**Description of Adjustment:**

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during calendar year 2024 for labor charged to operation & maintenance accounts. See page 4.3.1 or more information on how this adjustment was calculated.

*This adjustment has been updated to reflect changes identified through discovery and to reflect the latest actuarial report figures. See page 4.3.1\_R for more information on how this adjustment was calculated in rebuttal. Please refer to Confidential Exhibit No. SLC-13C for further documentation pages containing confidential information that supports the calculation of this adjustment.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**General Wage Increase Adjustment**

PAGE 4.3.1\_R

The unadjusted and restated (12 months ended June 2022) labor expenses are summarized on page 4.3.2\_R. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual 12 months ended June 2022 total labor related expenses are identified on page 4.3.2\_R.
2. Actual 12 months ended June 2022 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.4\_R, Exhibit No. SLC-13C.
3. The restated 12 months ended June 2022 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2024 (see page 4.3.5\_R, Exhibit No. SLC-13C). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.5\_R, Exhibit No. SLC-13C.
4. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the overall non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides 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.
5. Payroll taxes have been updated as result of the labor calculations in parts 3 and 4 above. These payroll tax calculations can be found on page 4.3.7\_R, Exhibit No. SLC-13C.

PacifiCorp  
Washington 2023 General Rate Case  
General Wage Increase Adjustment

PAGE 4.3.2\_R

Description	Actual 12 Months Ended June 2022	Restatement		Pro Forma		Ref Exh. SLC-13C
		12 Months Ended June 2022	Adjustment	12 Months Ending December 2024	Adjustment	
Regular Ordinary Time	430,865,222	437,528,647	6,663,424	464,822,905	27,294,258	
Overtime	76,879,725	78,068,687	1,188,962	82,938,829	4,870,143	
Premium Pay	13,956,954	14,172,802	215,847	15,056,941	884,139	
<b>Subtotal for Escalation</b>	<b>521,701,902</b>	<b>529,770,135</b>	<b>8,068,233</b>	<b>562,818,675</b>	<b>33,048,540</b>	4.3.3_R&4_R
<b>Annual Incentive Plan</b>	<b>32,713,508</b>	<b>32,713,508</b>	-	<b>35,291,750</b>	<b>2,578,242</b>	
Payroll Tax Expense	38,800,779	39,369,012	568,233	41,921,390	2,552,378	4.3.7_R
Payroll Tax Expense-Unemployment	3,153,346	3,153,346	-	3,153,346	-	
<b>Total Payroll Taxes</b>	<b>41,954,125</b>	<b>42,522,358</b>	<b>568,233</b>	<b>45,074,736</b>	<b>2,552,378</b>	
SERP Plan	-	-	-	-	-	
Medical	58,024,607	58,024,607	-	58,024,607	-	
Pensions	5,707,720	5,707,720	-	4,524,605	(1,183,115)	4.3.6_R
Pension Administration	836,131	836,131	-	836,131	-	4.3.6_R
Post Retirement Benefits	856,324	856,324	-	1,413,017	556,693	4.3.6_R
Post Employment Benefits	5,454,165	5,454,165	-	4,699,391	(754,774)	4.3.6_R
401(k)	40,696,820	40,696,820	-	40,696,820	-	
All Other Labor and Benefit Items	25,769,675	25,769,675	-	25,769,675	-	
<b>Total Other Labor</b>	<b>137,345,443</b>	<b>137,345,443</b>	-	<b>135,964,246</b>	<b>(1,381,197)</b>	
<b>Total Labor</b>	<b>733,714,977</b>	<b>742,351,444</b>	<b>8,636,467</b>	<b>779,149,407</b>	<b>36,797,963</b>	4.3.8_R
Non-Utility and Capitalized Labor	260,469,861	263,535,819	3,065,958	276,599,148	13,063,329	4.3.8_R
<b>Total Utility Labor</b>	<b>473,245,117</b>	<b>478,815,625</b>	<b>5,570,509</b>	<b>502,550,259</b>	<b>23,734,634</b>	4.3.8_R
			Ref. 4.2_R		Ref. 4.3_R	

**PacifiCorp  
Washington 2023 General Rate Case  
Pension Related Non-Service Expense**

PAGE 4.4\_R

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
SERP Non-Service Expense	926	RES	(2,751,615)	SO	7.085%	(194,940)	4.4.1_R
<i>Pension Non-Service Expense</i>	926	PRO	(21,973,237)	SO	7.085%	(1,556,712)	4.4.1_R
<i>Post-Retirement Non-Service Exp.</i>	926	PRO	(1,811,424)	SO	7.085%	(128,332)	4.4.1_R
Pension Settlement Loss Amort.	926	PRO	1,484,979	SO	7.085%	105,205	4.4.2, SLC-4

**Description of Adjustment:**

This adjustment removes the 12 months ended June 2022 SERP non-service expenses from results and includes the non-service pension and post-retirement expenses at the calendar year 2024 level. In Docket UE-181042, the Commission authorized the Company to defer a 2018 pension settlement loss and amortize the deferral amount over the average remaining life of the pension plan participants. In the 2020 Rate Case (UE-191024), the Company then included projected pension settlement loss amortization on a pro forma basis. Similarly, this adjustment adds into rates the pension settlement loss amortization expense on losses incurred between the end of the Test Period and calendar year 2024.

*This adjustment has been updated to reflect the latest actuarial report figures.*



PacifiCorp  
Washington 2023 General Rate Case  
Pension Related Non-Service Expense

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Description	GL 554012	GL 554022	GL 554032	FERC Acct	Factor
	Post-Retirement				
	Pension Non-Service Expense	Non-Service Expense	SERP Non-Service Expense		
	Actual	Actual	Actual		
	Twelve Months Ended June 2022	Twelve Months Ended June 2022	Calendar Year 2021		
Jul-2021	(701,505)	(113,658)	229,730	926	SO
Aug-2021	8,981,732	(113,658)	229,730	926	SO
Sep-2021	34,689	(113,658)	229,730	926	SO
Oct-2021	34,689	(108,440)	229,730	926	SO
Nov-2021	34,689	(61,472)	229,730	926	SO
Dec-2021	7,090,311	(108,440)	229,730	926	SO
Jan-2022	(460,186)	(178,493)	228,873	926	SO
Feb-2022	(103,907)	(178,493)	228,873	926	SO
Mar-2022	(103,907)	(178,493)	228,873	926	SO
Apr-2022	(103,907)	(178,493)	228,873	926	SO
May-2022	(103,907)	(178,493)	228,873	926	SO
Jun-2022	(103,907)	(178,493)	228,873	926	SO
Total Actual	<b>14,494,882</b>	<b>(1,690,283)</b>	<b>2,751,615</b>		

Description	GL 554012	GL 554022	GL 554032	FERC Acct	Factor
	Post-Retirement				
	Pension Non-Service Expense	Non-Service Expense	SERP Non-Service Expense		
	Actual	Actual	Actual		
	Twelve Months Ending December 2024	Twelve Months Ending December 2024	Twelve Months Ending December 2024		
Jan-2024	(623,196)	(291,809)	-	926	SO
Feb-2024	(623,196)	(291,809)	-	926	SO
Mar-2024	(623,196)	(291,809)	-	926	SO
Apr-2024	(623,196)	(291,809)	-	926	SO
May-2024	(623,196)	(291,809)	-	926	SO
Jun-2024	(623,196)	(291,809)	-	926	SO
Jul-2024	(623,196)	(291,809)	-	926	SO
Aug-2024	(623,196)	(291,809)	-	926	SO
Sep-2024	(623,196)	(291,809)	-	926	SO
Oct-2024	(623,196)	(291,809)	-	926	SO
Nov-2024	(623,196)	(291,809)	-	926	SO
Dec-2024	(623,196)	(291,809)	-	926	SO
	<b>(7,478,355)</b>	<b>(3,501,707)</b>	<b>-</b>		
	<b>(21,973,237)</b>	<b>(1,811,424)</b>	<b>(2,751,615)</b>		
	Ref 4.4_R	Ref 4.4_R	Ref 4.4_R		

**PacifiCorp  
Washington 2023 General Rate Case  
Insurance Expense**

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<b>Adjustment to Expense:</b>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjust I & D Expense to three-year avg.	925	PRO	(60,172,330)	SO	7.085%	(4,262,957)	4.5.1, SLC-4
<u>Adjust property damage expense to 6-year average</u>							
Property Insurance - Transmission	924	PRO	(63,404)	WA	Situs	(63,404)	4.5.2, SLC-4
Property Insurance - Washington Distribution	924	PRO	395,600	WA	Situs	395,600	4.5.2, SLC-4
Property Insurance - Non-T&D	924	PRO	(99,119)	WA	Situs	(99,119)	4.5.2, SLC-4
<i>Adjust Liability Insurance Premium</i>	925	PRO	100,173,358	SO	7.085%	7,096,863	4.5.3_R
Adjust Property Insurance Premium	924	PRO	(97,162)	SO	7.085%	(6,884)	4.5.3_R
<b>Adjustment to Tax:</b>							
Accumulated Deferred Income Tax Balance	190	PRO	(35,382,985)	SO	7.085%	(2,506,736)	

**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. The adjustment also recalculates the historical six-year average Washington-allocated property damage amount using the most recent six-year time period. The insurance premiums in the Test Period have been adjusted to reflect the Company's most current renewal levels.

*The Company's rebuttal position updates the Company's liability premium renewal amount to what is expected in the rate period. Please refer to Company witness Mariya V. Coleman's testimony for additional information.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Insurance Expense**  
**Adjust the Liability Premium Renewal to Expected Test Period Level**

	<b>Premium Renewal <u>Test Period</u></b>	<b>Included in Results 12 Months Ended <u>Jun-22</u></b>	<b><u>Adjustment</u></b>	
Liability Insurance Premium	125,200,000	25,026,642	<b>100,173,358</b>	Ref 4.5_R
Property Insurance Premium	4,842,427	4,939,589	<b>(97,162)</b>	Ref 4.5_R
	<b>130,042,427</b>			

## Tab 5 - Net Power Costs (RY1)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Net Power Cost Adjustments (Tab 5)  
TOTAL

	5.1_R	5.2_R	5.3_R	Exhibit No. SLC-4 5.4	Exhibit No. SLC-4 5.5	
	Total Normalized	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	17,719,976	-	17,719,976	-	-	-
5 Other Operating Revenues	269,962	-	-	269,962	-	-
6 Total Operating Revenues	17,989,938	-	17,719,976	269,962	-	-
7						
8 Operating Expenses:						
9 Steam Production	(5,492,610)	-	(5,492,610)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	43,991,297	(7,141,821)	51,018,977	-	114,141	-
13 Transmission	563,475	-	563,475	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	37,776	-	-	-	-	37,776
19 Total O&M Expenses	39,099,938	(7,141,821)	46,089,842	-	114,141	37,776
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(4,433,100)	1,499,782	(5,957,672)	56,692	(23,970)	(7,933)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	34,666,838	(5,642,038)	40,132,170	56,692	90,171	29,843
29						
30 Operating Rev For Return:	(16,676,900)	5,642,038	(22,412,194)	213,270	(90,171)	(29,843)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-2.828%	0.957%	-3.800%	0.036%	-0.015%	-0.005%
61 Estimated Price Change	22,182,038	(7,504,507)	29,810,585	(283,671)	119,937	39,694
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(21,110,000)	7,141,821	(28,369,866)	269,962	(114,141)	(37,776)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(21,110,000)	7,141,821	(28,369,866)	269,962	(114,141)	(37,776)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(21,110,000)	7,141,821	(28,369,866)	269,962	(114,141)	(37,776)
77						
78 Federal Income Taxes	(4,433,100)	1,499,782	(5,957,672)	56,692	(23,970)	(7,933)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Net Power Cost Adjustments (Tab 5)  
RESTATING

	5.1_R	5.2_R	5.3_R	Exhibit No. SLC-4 5.4	Exhibit No. SLC-4 5.5	
	Total Normalized	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees
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	(7,141,821)	(7,141,821)	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(7,141,821)	(7,141,821)	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,499,782	1,499,782	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(5,642,038)	(5,642,038)	-	-	-	-
29						
30 Operating Rev For Return:	5,642,038	5,642,038	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	0.957%	0.957%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(7,504,507)	(7,504,507)	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	7,141,821	7,141,821	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	7,141,821	7,141,821	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	7,141,821	7,141,821	-	-	-	-
77						
78 Federal Income Taxes	1,499,782	1,499,782	-	-	-	-

	5.1_R	5.2_R	5.3_R	Exhibit No. SLC-4 5.4	Exhibit No. SLC-4 5.5	
	Total Normalized	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	17,719,976	-	17,719,976	-	-	-
5 Other Operating Revenues	269,962	-	-	269,962	-	-
6 Total Operating Revenues	17,989,938	-	17,719,976	269,962	-	-
7						
8 Operating Expenses:						
9 Steam Production	(5,492,610)	-	(5,492,610)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	51,133,118	-	51,018,977	-	114,141	-
13 Transmission	563,475	-	563,475	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	37,776	-	-	-	-	37,776
19 Total O&M Expenses	46,241,758	-	46,089,842	-	114,141	37,776
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(5,932,882)	-	(5,957,672)	56,692	(23,970)	(7,933)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	40,308,876	-	40,132,170	56,692	90,171	29,843
29						
30 Operating Rev For Return:	(22,318,938)	-	(22,412,194)	213,270	(90,171)	(29,843)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-4.382%	0.000%	-4.400%	0.042%	-0.018%	-0.006%
61 Estimated Price Change	29,686,545	-	29,810,585	(283,671)	119,937	39,694
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(28,251,821)	-	(28,369,866)	269,962	(114,141)	(37,776)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(28,251,821)	-	(28,369,866)	269,962	(114,141)	(37,776)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(28,251,821)	-	(28,369,866)	269,962	(114,141)	(37,776)
77						
78 Federal Income Taxes	(5,932,882)	-	(5,957,672)	56,692	(23,970)	(7,933)

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Net Power Costs (Restating)**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF #</u>
<b>Normalizing Adjustment:</b>							
<b>Sales for Resale (Account 447)</b>							
Existing Firm Sales - Pacific	447NPC	RES	-	WA	Situs	-	5.1.1_R
Post-Merger Firm Sales	447NPC	RES	-	WA	Situs	-	5.1.1_R
Non-Firm Sales	447NPC	RES	-	WA	Situs	-	5.1.1_R
Total Sales for Resale			<u>-</u>			<u>-</u>	
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand - Pacific	555NPC	RES	-	WA	Situs	-	5.1.1_R
Existing Firm Energy - Pacific	555NPC	RES	-	WA	Situs	-	5.1.1_R
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.1_R
Post-Merger Firm Energy	555NPC	RES	(7,141,821)	WA	Situs	(7,141,821)	5.1.1_R
Other Generation Expenses	555NPC	RES	-	WA	Situs	-	5.1.1_R
Total Purchased Power			<u>(7,141,821)</u>			<u>(7,141,821)</u>	
<b>Wheeling (Account 565)</b>							
Existing Firm - Pacific	565NPC	RES	-	WA	Situs	-	5.1.1_R
Post Merger Firm	565NPC	RES	-	WA	Situs	-	5.1.1_R
Non Firm	565NPC	RES	-	WA	Situs	-	5.1.1_R
Total Wheeling Expense			<u>-</u>			<u>-</u>	
<b>Fuel Expense (Accounts 501 and 547)</b>							
Fuel Consumed - Coal	501NPC	RES	-	WA	Situs	-	5.1.1_R
Fuel Consumed - Natural Gas	547NPC	RES	-	WA	Situs	-	5.1.1_R
Total Fuel and Other Expense			<u>-</u>			<u>-</u>	
<b>Total Net Power Cost Adjustment - Restating</b>			<u>(7,141,821)</u>			<u>(7,141,821)</u>	

**Description of Adjustment**

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions on a WIJAM basis.



PacifiCorp  
Washington 2023 General Rate Case  
Net Power Costs - WLUAM Allocated

Description	FERC Account	(2) Alloc. Factor	(3) WA Alloc. %	(4) UNADJUSTED / PER BOOKS NPC (1) 12 Months Ended June 2022		(5) NORMALIZED NPC 12 Months Ended June 2022		(6) NORMALIZING ADJUSTMENT 12 Months Ended June 2022		(7) PRO FORMA NPC 12 Months Ended December 2024		(8) PRO FORMA ADJUSTMENT 12 Months Ended December 2024	
				Washington Allocated	Washington Allocated	Washington Allocated	Washington Allocated	Washington Allocated	Washington Allocated				
Sales for Resale (Account 447)													
Existing Firm Sales - Pacific	447NPC	WA	100.0000%	-	-	-	-	-	-	-	-	-	-
Post-Merger Firm Sales	447NPC	WA	100.0000%	1,285,829	1,285,829	1,285,829	1,285,829	-	19,005,805	19,005,805	17,719,976	17,719,976	-
Non-Firm Sales	447NPC	WA	100.0000%	-	-	-	-	-	-	-	-	-	-
Total Sales for Resale				1,285,829	1,285,829	1,285,829	1,285,829	-	19,005,805	19,005,805	17,719,976	17,719,976	-
Purchased Power (Account 555)													
Existing Firm Demand - Pacific	555NPC	WA	100.0000%	(63,061)	(63,061)	(63,061)	(63,061)	-	1,657,886	1,657,886	1,720,947	1,720,947	-
Existing Firm Energy - Pacific	555NPC	WA	100.0000%	(143,169)	(143,169)	(143,169)	(143,169)	-	3,872,260	3,872,260	4,015,429	4,015,429	-
Existing Firm Energy - Utah	555NPC	WA	100.0000%	138,803	138,803	138,803	138,803	-	4,341	4,341	(134,463)	(134,463)	-
WA Qualifying Facilities	555NPC	WA	100.0000%	261,013	261,013	261,013	261,013	-	231,336	231,336	(29,676)	(29,676)	-
WA Qualifying Facilities	555NPC	WA	100.0000%	-	-	-	-	-	-	-	-	-	-
Post-Merger Firm Energy	555NPC	WA	100.0000%	84,102,937	84,102,937	76,961,116	76,961,116	(7,141,821)	97,713,820	97,713,820	20,752,703	20,752,703	-
Other Generation Expenses	555NPC	WA	100.0000%	-	-	-	-	-	-	-	-	-	-
Total Purchased Power				84,296,523	84,296,523	77,154,703	77,154,703	(7,141,821)	103,479,643	103,479,643	26,324,941	26,324,941	-
Wheeling (Account 565)													
Existing Firm - Pacific	565NPC	WA	100.0000%	-	-	-	-	-	13,286,814	13,286,814	13,286,814	13,286,814	-
Existing Firm - Utah	565NPC	WA	100.0000%	-	-	-	-	-	-	-	-	-	-
Post Merger Firm	565NPC	WA	100.0000%	11,927,606	11,927,606	11,927,606	11,927,606	-	-	-	(11,927,606)	(11,927,606)	-
Non Firm	565NPC	WA	100.0000%	795,733	795,733	795,733	795,733	-	-	-	(795,733)	(795,733)	-
Total Wheeling Expense				12,723,339	12,723,339	12,723,339	12,723,339	-	13,286,814	13,286,814	563,475	563,475	-
Fuel Expense (Accounts 501 and 547)													
Fuel Consumed - Coal	501NPC	WA	100.0000%	41,439,815	41,439,815	41,439,815	41,439,815	-	31,735,572	31,735,572	(9,704,243)	(9,704,243)	-
Fuel Consumed - Gas	501NPC	WA	100.0000%	-	-	-	-	-	4,185,424	4,185,424	4,185,424	4,185,424	-
Steam from Other Sources	503NPC	WA	100.0000%	362,935	362,935	362,935	362,935	-	389,144	389,144	26,208	26,208	-
Fuel Consumed - Natural Gas	547NPC	WA	100.0000%	31,464,377	31,464,377	31,464,377	31,464,377	-	56,158,413	56,158,413	24,694,036	24,694,036	-
Total Fuel and Other Expense				73,267,127	73,267,127	73,267,127	73,267,127	-	92,468,553	92,468,553	19,201,426	19,201,426	-
<b>Total Net Power Cost</b>				<b>169,001,161</b>	<b>169,001,161</b>	<b>161,859,340</b>	<b>161,859,340</b>	<b>(7,141,821)</b>	<b>190,229,206</b>	<b>190,229,206</b>	<b>28,369,866</b>	<b>28,369,866</b>	<b>Ref. 5.2_R</b>
				Line 66									

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

Period Ending  
Jun-22

	<u>Total</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	1,285,829				1,285,829
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
<b>TOTAL SPECIAL SALES</b>	<b>1,285,829</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,285,829</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
Mid Columbia	(219,096)	(65,729)	(153,367)		
Misc/Pacific	12,867	2,668	10,199		
Q.F. Contracts/PPL	261,013	-	-		261,013
<b>Pacific Sub Total</b>	<b>54,783</b>	<b>(63,061)</b>	<b>(143,169)</b>	<b>-</b>	<b>261,013</b>
Gemstate	137,362		137,362		
Small Purchases east	1,441		1,441		
<b>Utah Sub Total</b>	<b>138,803</b>	<b>-</b>	<b>138,803</b>	<b>-</b>	<b>-</b>
Cedar Springs Wind	1,060,053				1,060,053
Cedar Springs III Wind	828,218				828,218
Combine Hills Wind	397,819				397,819
Cove Mountain Solar	343,785				343,785
Hunter Solar	549,299				549,299
MagCorp Reserves	237,148				237,148
Milford Solar	545,379				545,379
Millican Solar	189,914				189,914
Monsanto Reserves (P4 Production)	1,629,173				1,629,173
Nucor	609,453				609,453
Prineville Solar	140,481				140,481
Rock River Wind	118,444				118,444
Sigurd Solar	448,259				448,259
Three Buttes Wind	1,765,887				1,765,887
Top of the World Wind	3,543,149				3,543,149
Wolverine Creek Wind	831,569				831,569
PSCo Exchange	433,269				433,269
<b>Short Term Firm Purchases</b>	<b>70,431,638</b>				<b>70,431,638</b>
<b>New Firm Sub Total</b>	<b>84,102,937</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,102,937</b>
<b>TOTAL PURCHASED POWER &amp; NET INTERCHANGE</b>	<b>84,296,523</b>	<b>(63,061)</b>	<b>(4,365)</b>	<b>-</b>	<b>84,363,949</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	-	-			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	11,927,606				11,927,606
Non-Firm Wheeling	795,733			795,733	
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>12,723,339</b>	<b>-</b>	<b>-</b>	<b>795,733</b>	<b>11,927,606</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Colstrip	2,053,894			2,053,894	
Chehalis	18,935,131			18,935,131	
Hermiston	12,529,245			12,529,245	
Jim Bridger	39,385,921			39,385,921	
<b>TOTAL FUEL BURN EXPENSE</b>	<b>72,904,191</b>	<b>-</b>	<b>-</b>	<b>72,904,191</b>	<b>-</b>
<b>OTHER GENERATION EXPENSE</b>					
Blundell	362,935			362,935	
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>362,935</b>	<b>-</b>	<b>-</b>	<b>362,935</b>	<b>-</b>
<b>NET POWER COST</b>	<b>169,001,161</b>	<b>(63,061)</b>	<b>(4,365)</b>	<b>74,062,860</b>	<b>95,005,727</b>

Ref 5.1.1\_R

Period Ending Jun-22	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Total	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	-	-			
Post Merger	1,285,829				1,285,829
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
<b>TOTAL SPECIAL SALES</b>	<b>1,285,829</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,285,829</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
Mid Columbia	(219,096)	(65,729)	(153,367)		
Misc/Pacific	12,867	2,668	10,199		
Q.F. Contracts/PPL	261,013	-	-		261,013
<b>Pacific Sub Total</b>	<b>54,783</b>	<b>(63,061)</b>	<b>(143,169)</b>	<b>-</b>	<b>261,013</b>
Gemstate	137,362		137,362		
Small Purchases east	1,441		1,441		
<b>Utah Sub Total</b>	<b>138,803</b>	<b>-</b>	<b>138,803</b>	<b>-</b>	<b>-</b>
Cedar Springs Wind	1,060,053				1,060,053
Cedar Springs III Wind	828,218				828,218
Combine Hills Wind	397,819				397,819
Cove Mountain Solar	343,785				343,785
Hunter Solar	549,299				549,299
MagCorp Reserves	237,148				237,148
Milford Solar	545,379				545,379
Millican Solar	189,914				189,914
Monsanto Reserves (P4 Production)	1,629,173				1,629,173
Nucor	609,453				609,453
Prineville Solar	140,481				140,481
Rock River Wind	118,444				118,444
Sigurd Solar	448,259				448,259
Three Buttes Wind	1,765,887				1,765,887
Top of the World Wind	3,543,149				3,543,149
Wolverine Creek Wind	831,569				831,569
PSCo Exchange	433,269				433,269
<b>Short Term Firm Purchases</b>	<b>63,289,817</b>				<b>63,289,817</b>
<b>New Firm Sub Total</b>	<b>76,961,116</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76,961,116</b>
<b>TOTAL PURCHASED POWER &amp; NET INTERCHANGE</b>	<b>77,154,703</b>	<b>(63,061)</b>	<b>(4,365)</b>	<b>-</b>	<b>77,222,129</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	-	-			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	11,927,606				11,927,606
Non-Firm Wheeling	795,733			795,733	
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>12,723,339</b>	<b>-</b>	<b>-</b>	<b>795,733</b>	<b>11,927,606</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Colstrip	2,053,894			2,053,894	
Chehalis	18,935,131			18,935,131	
Hermiston	12,529,245			12,529,245	
Jim Bridger	39,385,921			39,385,921	
<b>TOTAL FUEL BURN EXPENSE</b>	<b>72,904,191</b>	<b>-</b>	<b>-</b>	<b>72,904,191</b>	<b>-</b>
<b>OTHER GENERATION EXPENSE</b>					
Blundell	362,935			362,935	
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>362,935</b>	<b>-</b>	<b>-</b>	<b>362,935</b>	<b>-</b>
<b>NET POWER COST</b>	<b>161,859,340</b>	<b>(63,061)</b>	<b>(4,365)</b>	<b>74,062,860</b>	<b>87,863,906</b>

Ref 5.1.1\_R

Period Ending Dec-24	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 01/24-12/24	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	-	-			
Post Merger	19,005,805				19,005,805
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
<b>TOTAL SPECIAL SALES</b>	<b>19,005,805</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,005,805</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
Mid Columbia	5,517,650	1,655,295	3,862,355		
Misc/Pacific	12,496	2,591	9,905		
Q.F. Contracts/PPL	231,336	-	-		231,336
<b>Pacific Sub Total</b>	<b>5,761,483</b>	<b>1,657,886</b>	<b>3,872,260</b>	<b>-</b>	<b>231,336</b>
Gemstate	-		-		
Small Purchases east	4,341		4,341		
<b>Utah Sub Total</b>	<b>4,341</b>	<b>-</b>	<b>4,341</b>	<b>-</b>	<b>-</b>
Cedar Springs Wind	938,684				938,684
Cedar Springs Wind III	713,272				713,272
Cove Mountain Solar	305,176				305,176
Hunter Solar	561,006				561,006
MagCorp Reserves	260,439				260,439
Milican Solar	231,296				231,296
Milford Solar	553,529				553,529
Nucor	568,873				568,873
Monsanto Reserves	1,643,633				1,643,633
PGE Cove	12,496				-
Prineville Solar	154,101				154,101
Sigurd Solar	470,784				470,784
Three Buttes Wind	1,646,733				1,646,733
Top of the World Wind	3,025,699				3,025,699
Wolverine Creek Wind	851,985				851,985
Glen Canyon	26,912				26,912
Anticline Wind	1,475				1,475
Cedar Creek	779,354				779,354
UT Schedule Adjustment	650,061				650,061
<b>Short Term Firm Purchases</b>	<b>84,330,811</b>				<b>84,330,811</b>
<b>New Firm Sub Total</b>	<b>97,726,316</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>97,713,820</b>
<b>TOTAL PURCHASED PW &amp; NET INT.</b>	<b>103,479,643</b>	<b>1,657,886</b>	<b>3,876,601</b>	<b>-</b>	<b>97,945,156</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	13,286,814	13,286,814			
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>13,286,814</b>	<b>13,286,814</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Colstrip	2,188,236			2,188,236	
Chehalis	23,690,279			23,690,279	
Hermiston	9,043,366			9,043,366	
Jim Bridger	29,547,336			29,547,336	
Jim Bridger - Gas	23,424,768			23,424,768	
Pipeline Reservation Fees	4,185,424			4,185,424	
<b>TOTAL FUEL BURN EXPENSE</b>	<b>92,079,409</b>	<b>-</b>	<b>-</b>	<b>92,079,409</b>	<b>-</b>
<b>OTHER GENERATION EXPENSE</b>					
Blundell	389,144			389,144	
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>389,143.72</b>	<b>-</b>	<b>-</b>	<b>389,144</b>	<b>-</b>
<b>NET POWER COST</b>	<b>190,229,206</b>	<b>14,944,701</b>	<b>3,876,601</b>	<b>92,468,553</b>	<b>78,939,351</b>

Ref 5.1.1\_R

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Net Power Costs (Pro Forma) - Year 1**

PAGE 5.2\_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF #
<b>Adjustment to Expense:</b>							
<b>Sales for Resale (Account 447)</b>							
Existing Firm Sales - Pacific	447NPC	PRO	-	WA	Situs	-	5.1.1_R
Post-Merger Firm Sales	447NPC	PRO	17,719,976	WA	Situs	17,719,976	5.1.1_R
Non-Firm Sales	447NPC	PRO	-	WA	Situs	-	5.1.1_R
Total Sales for Resale			<u>17,719,976</u>			<u>17,719,976</u>	
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand - Pacific	555NPC	PRO	1,720,947	WA	Situs	1,720,947	5.1.1_R
Existing Firm Energy - Pacific	555NPC	PRO	4,015,429	WA	Situs	4,015,429	5.1.1_R
Existing Firm Energy - Utah	555NPC	PRO	(134,463)	WA	Situs	(134,463)	5.1.1_R
Remove - WA Qualifying Facilities	555NPC	PRO	(29,676)	WA	Situs	(29,676)	5.1.1_R
Post-Merger Firm Energy	555NPC	PRO	20,752,703	WA	Situs	20,752,703	5.1.1_R
Other Generation Expenses	555NPC	PRO	-	WA	Situs	-	5.1.1_R
Total Purchased Power			<u>26,324,941</u>			<u>26,324,941</u>	
<b>Wheeling (Account 565)</b>							
Existing Firm - Pacific	565NPC	PRO	13,286,814	WA	Situs	13,286,814	5.1.1_R
Existing Firm - Utah	565NPC	PRO	-	WA	Situs	-	5.1.1_R
Post Merger Firm	565NPC	PRO	(11,927,606)	WA	Situs	(11,927,606)	5.1.1_R
Non Firm	565NPC	PRO	(795,733)	WA	Situs	(795,733)	5.1.1_R
Total Wheeling Expense			<u>563,475</u>			<u>563,475</u>	
<b>Fuel Expense (Accounts 501 and 547)</b>							
Fuel Consumed - Coal	501NPC	PRO	(9,704,243)	WA	Situs	(9,704,243)	5.1.1_R
Fuel Consumed - Gas	501NPC	PRO	4,185,424	WA	Situs	4,185,424	5.1.1_R
Steam from Other Sources	503NPC	PRO	26,208	WA	Situs	26,208	5.1.1_R
Fuel Consumed - Natural Gas	547NPC	PRO	24,694,036	WA	Situs	24,694,036	5.1.1_R
Total Fuel and Other Expense			<u>19,201,426</u>			<u>19,201,426</u>	
<b>Total Net Power Cost Adjustment - Pro Forma</b>			<u>28,369,866</u>			<u>28,369,866</u>	

**Description of Adjustment**

The adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions and incorporating changes agreed to in the WIJAM MOU. This adjustment reflects pro forma power costs for the calendar year 2024. The use of pro forma net power costs in results is consistent with approved treatment in Docket UE-191024. Company Witness Ramon J. Mitchell provides detail testimony on projected net power costs reflected in this filing.

*This adjustment has been updated by the Company to reflect the most recent pro forma power costs for the 12 months ending December 2024.*

**PacifiCorp  
Washington 2023 General Rate Case  
Pryor Mountain REC Revenues - Year 1**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenues:</b>							
<i>Pryor Mountain REC Revenues</i>	456	PRO	269,962	WA	Situs	269,962	Exh. SLC-13C 5.3.2_R

**Description of Adjustment**

This adjustment adds into results the proposed amortization of Washington's share of Pryor Mountain REC Revenues deferred in 2021, 2022 and forecasted to be deferred through 2023. The Company is requesting a one-year amortization period. This adjustment also adds into Washington's base rates an annual level of projected revenues expected from the sales of REC from Pryor Mountain into the rate year.

*This adjustment has been modified to reflect an immaterial correction to the total deferred balance through June 2021, actual deferred Pryor Mountain REC revenues through August 2023, as well as the the actual published quarterly interest rate through 2023 as published by FERC. Please refer to Confidential Exhibit No. SLC-13C for further documentation pages containing confidential information that supports the calculation of this adjustment.*

## Tab 6 - Depreciation & Amortization (RY1)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Depreciation & Amortization (Tab 6)  
TOTAL

Page 6.0\_R Total

	6.1_R	6.1.1_R	6.2_R	6.2.1_R	Exhibit No. SLC-4 6.3	Exhibit No. SLC-4 6.3.1
	Pro Forma Depreciation and Amortization Expense - Year 1	(cont.) Pro Forma Depreciation and Amortization Expense - Year 1	Pro Forma Depreciation and Amortization Reserve - Year 1	(cont.) Pro Forma Depreciation and Amortization Reserve - Year 1	End-of-Period Plant Reserves - Historical	(cont.) End-of- Period Plant Reserves - Historical
	Total Normalized					
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	1,986,017	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	1,986,017	-	-	-	-	-
20 Depreciation	(16,422,689)	(16,422,689)	-	-	-	-
21 Amortization	4,325,984	-	625,402	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,497,350	3,448,765	(131,334)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(437,999)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(8,051,336)	(12,973,924)	494,067	-	-	-
29						
30 Operating Rev For Return:	8,051,336	12,973,924	(494,067)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(106,622,268)	-	(80,269,523)	-	(2,420,576)	(2,308,693)
48 Accum Prov For Amort	(9,098,302)	-	-	(7,552,626)	-	-
49 Accum Def Income Tax	4,348,913	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(16,355,085)	-	-	-	-	-
54						
55 Total Deductions:	(127,726,743)	-	(80,269,523)	(7,552,626)	(2,420,576)	(2,308,693)
56						
57 Total Rate Base:	(127,726,743)	-	(80,269,523)	(7,552,626)	(2,420,576)	(2,308,693)
58						
59						
60 Estimated ROE impact	2.973%	2.200%	-0.084%	0.864%	0.076%	0.024%
61 Estimated Price Change	(23,637,761)	(17,256,690)	657,162	(8,124,964)	(764,485)	(245,013)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	10,110,687	16,422,689	(625,402)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,781,456	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	11,892,143	16,422,689	(625,402)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	11,892,143	16,422,689	(625,402)	-	-	-
77						
78 Federal Income Taxes	2,497,350	3,448,765	(131,334)	-	-	-



WASHINGTON WASHINGTON INTER-JUURISDICTIONAL ALLOCATION METHODOLOGY  
Depreciation & Amortization (Tab 6)  
TOTAL

	Exhibit No. SLC-4 6.3.2	Exhibit No. SLC-4 6.3.3	6.4_R
	(cont. 2) End-of- Period Plant Reserves - Historical	(cont. 3) End-of- Period Plant Reserves - Historical	Decommissioning and Other Plant Closure Costs - Year 1
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	-	-	1,986,017
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	-	-	1,986,017
20 Depreciation	-	-	-
21 Amortization	-	-	3,700,583
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	-	(820,080)
24 State	-	-	-
25 Deferred Income Taxes	-	-	(437,999)
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	-	-	4,428,521
29			
30 Operating Rev For Return:	-	-	(4,428,521)
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	-	-	-
45			
46 Deductions:			
47 Accum Prov For Deprec	(21,623,477)	-	-
48 Accum Prov For Amort	(64,435)	(1,481,241)	-
49 Accum Def Income Tax	-	-	4,348,913
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	(16,355,085)
54			
55 Total Deductions:	(21,687,912)	(1,481,241)	(12,006,172)
56			
57 Total Rate Base:	(21,687,912)	(1,481,241)	(12,006,172)
58			
59			
60 Estimated ROE impact	0.221%	0.015%	-0.637%
61 Estimated Price Change	(2,195,273)	(149,933)	4,675,123
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	(5,686,600)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	1,781,456
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	-	-	(3,905,144)
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	-	-	(3,905,144)
77			
78 Federal Income Taxes	-	-	(820,080)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Depreciation & Amortization (Tab 6)  
RESTATING

Page 6.0\_R Restating

	6.1_R	6.1.1_R	6.2_R	6.2.1_R	Exhibit No. SLC-4 6.3	Exhibit No. SLC-4 6.3.1
	Pro Forma Depreciation and Amortization Expense - Year 1	(cont.) Pro Forma Depreciation and Amortization Expense - Year 1	Pro Forma Depreciation and Amortization Reserve - Year 1	(cont.) Pro Forma Depreciation and Amortization Reserve - Year 1	End-of-Period Plant Reserves - Historical	(cont.) End-of- Period Plant Reserves - Historical
	Total Normalized					
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	1,986,017	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	1,986,017	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	3,700,583	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(820,080)	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	4,866,520	-	-	-	-	-
29						
30 Operating Rev For Return:	(4,866,520)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(26,352,745)	-	-	-	(2,420,576)	(2,308,693)
48 Accum Prov For Amort	(1,545,676)	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(27,898,421)	-	-	-	(2,420,576)	(2,308,693)
56						
57 Total Rate Base:	(27,898,421)	-	-	-	(2,420,576)	(2,308,693)
58						
59						
60 Estimated ROE impact	-0.559%	0.000%	0.000%	0.000%	0.000%	0.024%
61 Estimated Price Change	3,649,078	-	-	-	(245,013)	(233,688)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(5,686,600)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,781,456	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(3,905,144)	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(3,905,144)	-	-	-	-	-
77						
78 Federal Income Taxes	(820,080)	-	-	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
depreciation & Amortization (Tab 6)  
RESTATING

Page 6.0.1\_R Restating

	Exhibit No. SLC-4 6.3.2	Exhibit No. SLC-4 6.3.3	6.4_R
	(cont. 2) End-of- Period Plant Reserves - Historical	(cont. 3) End-of- Period Plant Reserves - Historical	Decommissioning and Other Plant Closure Costs - Year 1
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	-	-	1,986,017
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	-	-	1,986,017
20 Depreciation	-	-	-
21 Amortization	-	-	3,700,583
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	-	(820,080)
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	-	-	4,866,520
29			
30 Operating Rev For Return:	-	-	(4,866,520)
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	-	-	-
45			
46 Deductions:			
47 Accum Prov For Deprec	(21,623,477)	-	-
48 Accum Prov For Amort	(64,435)	(1,481,241)	-
49 Accum Def Income Tax	-	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	(21,687,912)	(1,481,241)	-
56			
57 Total Rate Base:	(21,687,912)	(1,481,241)	-
58			
59			
60 Estimated ROE impact	0.221%	0.015%	-0.825%
61 Estimated Price Change	(2,195,273)	(149,933)	6,472,985
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	(5,686,600)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	1,781,456
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	-	-	(3,905,144)
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	-	-	(3,905,144)
77			
78 Federal Income Taxes	-	-	(820,080)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Depreciation & Amortization (Tab 6)  
PRO FORMA

Page 6.0\_R Pro Forma

	6.1_R	6.1.1_R	6.2_R	6.2.1_R	Exhibit No. SLC-4 6.3	Exhibit No. SLC-4 6.3.1
	Pro Forma Depreciation and Amortization Expense - Year 1	(cont.) Pro Forma Depreciation and Amortization Expense - Year 1	Pro Forma Depreciation and Amortization Reserve - Year 1	(cont.) Pro Forma Depreciation and Amortization Reserve - Year 1	End-of-Period Plant Reserves - Historical	(cont.) End-of- Period Plant Reserves - Historical
	Total Normalized					
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 Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	(16,422,689)	(16,422,689)	-	-	-	-
21 Amortization	625,402	-	625,402	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	3,317,430	3,448,765	(131,334)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(437,999)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(12,917,856)	(12,973,924)	494,067	-	-	-
29						
30 Operating Rev For Return:	12,917,856	12,973,924	(494,067)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(80,269,523)	-	(80,269,523)	-	-	-
48 Accum Prov For Amort	(7,552,626)	-	-	(7,552,626)	-	-
49 Accum Def Income Tax	4,348,913	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(16,355,085)	-	-	-	-	-
54						
55 Total Deductions:	(99,828,321)	-	(80,269,523)	(7,552,626)	-	-
56						
57 Total Rate Base:	(99,828,321)	-	(80,269,523)	(7,552,626)	-	-
58						
59						
60 Estimated ROE impact	4.554%	2.547%	-0.097%	1.365%	0.119%	0.000%
61 Estimated Price Change	(27,286,839)	(17,256,690)	657,162	(8,124,964)	(764,485)	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	15,797,287	16,422,689	(625,402)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	15,797,287	16,422,689	(625,402)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	15,797,287	16,422,689	(625,402)	-	-	-
77						
78 Federal Income Taxes	3,317,430	3,448,765	(131,334)	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Depreciation & Amortization (Tab 6)  
PRO FORMA

	Exhibit No. SLC-4 6.3.2	Exhibit No. SLC-4 6.3.3	6.4_R
	(cont. 2) End-of- Period Plant Reserves - Historical	(cont. 3) End-of- Period Plant Reserves - Historical	Decommissioning and Other Plant Closure Costs - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>	<u>-</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 Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	<u>-</u>	<u>-</u>	<u>-</u>
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	-	-
24 State	-	-	-
25 Deferred Income Taxes	-	-	(437,999)
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>-</u>	<u>-</u>	<u>(437,999)</u>
29			
30 Operating Rev For Return:	<u>-</u>	<u>-</u>	<u>437,999</u>
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>
45			
46 Deductions:			
47 Accum Prov For Deprec	-	-	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	-	4,348,913
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	(16,355,085)
54			
55 Total Deductions:	<u>-</u>	<u>-</u>	<u>(12,006,172)</u>
56			
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>(12,006,172)</u>
58			
59			
60 Estimated ROE impact	0.000%	0.000%	0.277%
61 Estimated Price Change	-	-	(1,797,862)
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	-
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>-</u>	<u>-</u>	<u>-</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>-</u>	<u>-</u>	<u>-</u>
77			
78 Federal Income Taxes	<u>-</u>	<u>-</u>	<u>-</u>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Depreciation and Amortization Expense - Year 1**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Depreciation Expense	403SP	PRO	4,128,853	CAGE	0.000%	-	
Steam Depreciation Expense	403SP	PRO	(19,904,020)	CAGW	22.163%	(4,411,324)	
Steam Depreciation Expense	403SP	PRO	1,980,319	SG	7.979%	158,005	
Steam Depreciation Expense	403SP	PRO	-	OTHER	0.000%	-	
Steam Depreciation Expense	403SP	PRO	(67,755,234)	JBG	22.163%	(15,016,581)	
Hydro Depreciation Expense	403HP	PRO	462,984	SG-P	7.979%	36,940	
Hydro Depreciation Expense	403HP	PRO	1,256,487	SG-U	7.979%	100,252	
Other Depreciation Expense	403OP	PRO	(682,664)	CAGE	0.000%	-	
Other Depreciation Expense	403OP	PRO	(14,160)	CAGW	22.163%	(3,138)	
Other Depreciation Expense	403OP	PRO	(124,295)	SG	7.979%	(9,917)	
Other Depreciation Expense	403OP	PRO	4,721,654	SG-W	7.979%	376,730	
Other Depreciation Expense	403OP	PRO	(19,905)	WA	Situs	-	
Transmission Depreciation Expense	403TP	PRO	2,893,921	CAGE	0.000%	-	
Transmission Depreciation Expense	403TP	PRO	290,600	CAGW	22.163%	64,406	
Transmission Depreciation Expense	403TP	PRO	2,562,566	SG	7.979%	204,461	
Transmission Depreciation Expense	403TP	PRO	-	JBG	22.163%	-	
Distribution Depreciation Expense	403360	PRO	249,793	WA	Situs	13,636	
Distribution Depreciation Expense	403361	PRO	483,672	WA	Situs	26,402	
Distribution Depreciation Expense	403362	PRO	4,002,378	WA	Situs	218,480	
Distribution Depreciation Expense	403364	PRO	4,917,332	WA	Situs	268,425	
Distribution Depreciation Expense	403365	PRO	3,075,765	WA	Situs	167,899	
Distribution Depreciation Expense	403366	PRO	1,548,449	WA	Situs	84,526	
Distribution Depreciation Expense	403367	PRO	3,570,297	WA	Situs	194,894	
Distribution Depreciation Expense	403368	PRO	5,318,380	WA	Situs	290,318	
Distribution Depreciation Expense	403369	PRO	3,346,645	WA	Situs	182,685	
Distribution Depreciation Expense	403370	PRO	907,816	WA	Situs	49,556	
Distribution Depreciation Expense	403371	PRO	29,986	WA	Situs	1,637	
Distribution Depreciation Expense	403373	PRO	214,917	WA	Situs	11,732	
General Depreciation Expense	403GP	PRO	44,524	CA	Situs	-	
General Depreciation Expense	403GP	PRO	(67,351)	OR	Situs	-	
General Depreciation Expense	403GP	PRO	82,487	WA	Situs	82,487	
General Depreciation Expense	403GP	PRO	680,999	WY-ALL	Situs	-	
General Depreciation Expense	403GP	PRO	774,219	UT	Situs	-	
General Depreciation Expense	403GP	PRO	148,972	ID	Situs	-	
General Depreciation Expense	403GP	PRO	(14,807)	WY-ALL	Situs	-	
General Depreciation Expense	403GP	PRO	392,721	CAGE	0.000%	-	
General Depreciation Expense	403GP	PRO	163,433	CAGW	22.163%	36,222	
General Depreciation Expense	403GP	PRO	896,461	SG	7.979%	71,527	
General Depreciation Expense	403GP	PRO	5,498,701	SO	7.085%	389,560	
General Depreciation Expense	403GP	PRO	(42,789)	JBG	22.163%	(9,483)	
General Depreciation Expense	403GP	PRO	-	JBE	22.613%	-	
General Depreciation Expense	403GP	PRO	(44,854)	CN	6.743%	(3,024)	
General Depreciation Expense	403GP	PRO	(2,528)	CAEE	0.000%	-	
Total Depreciation Expense			<u>(34,027,277)</u>			<u>(16,422,689)</u>	6.1.2_R

**Description of Adjustment:**

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustment 8.4\_R. This adjustment reflects the incremental depreciation expense into results for calendar year 2024. This adjustment also normalizes out of results the depreciation expense associated with coal-fired resources in the Test Period.

*This rebuttal adjustment calculates depreciation expense on the plant additions included in adjustment 8.4\_R.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Depreciation and Amortization Expense - Year 1**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Intangible Amortization	404IP	PRO	(1,673)	CA	Situs	-	
<i>Intangible Amortization</i>	<i>404IP</i>	<i>PRO</i>	<i>(634,416)</i>	<i>CN</i>	<i>6.743%</i>	<i>(42,779)</i>	
Intangible Amortization	404IP	PRO	(10,558)	JBG	22.163%	(2,340)	
Intangible Amortization	404IP	PRO	-	OTHER	0.000%	-	
Intangible Amortization	404IP	PRO	(348)	ID	Situs	-	
Intangible Amortization	404IP	PRO	(190)	OR	Situs	-	
Intangible Amortization	404IP	PRO	(1,864)	CAEE	0.000%	-	
<i>Intangible Amortization</i>	<i>404IP</i>	<i>PRO</i>	<i>(7,865,861)</i>	<i>SG</i>	<i>7.979%</i>	<i>(627,600)</i>	
<i>Intangible Amortization</i>	<i>404IP</i>	<i>PRO</i>	<i>496,173</i>	<i>CAGE</i>	<i>0.000%</i>	<i>-</i>	
Intangible Amortization	404IP	PRO	49,580	CAGW	22.163%	10,988	
Intangible Amortization	404IP	PRO	(17,642)	SG-P	7.979%	(1,408)	
<i>Intangible Amortization</i>	<i>404IP</i>	<i>PRO</i>	<i>(13,979)</i>	<i>SG-U</i>	<i>7.979%</i>	<i>(1,115)</i>	
<i>Intangible Amortization</i>	<i>404IP</i>	<i>PRO</i>	<i>18,246,678</i>	<i>SO</i>	<i>7.085%</i>	<i>1,292,701</i>	
<i>Intangible Amortization</i>	<i>404IP</i>	<i>PRO</i>	<i>(2,188)</i>	<i>UT</i>	<i>Situs</i>	<i>-</i>	
Intangible Amortization	404IP	PRO	(3,024)	WA	Situs	(3,024)	
Intangible Amortization	404IP	PRO	16,407	WY-ALL	Situs	-	
Intangible Amortization	404IP	PRO	-	WY-ALL	Situs	-	
Hydro Amortization	404HP	PRO	-	SG-U	7.979%	-	
Hydro Amortization	404HP	PRO	444	SG-P	7.979%	35	
Other Amortization	404OP	PRO	-	CAGE	0.000%	-	
General Amortization	404GP	PRO	-	CA	Situs	-	
General Amortization	404GP	PRO	-	CN	6.743%	-	
General Amortization	404GP	PRO	(58,282)	OR	Situs	-	
General Amortization	404GP	PRO	-	ID	Situs	-	
General Amortization	404GP	PRO	0	SO	7.085%	0	
General Amortization	404GP	PRO	-	UT	Situs	-	
General Amortization	404GP	PRO	(58)	WA	Situs	(58)	
General Amortization	404GP	PRO	20,371	WY-ALL	Situs	-	
General Amortization	404GP	PRO	-	WY-ALL	Situs	-	
			<u>10,219,568</u>			<u>625,402</u>	6.1.3_R
			<u>(23,807,708)</u>			<u>(15,797,287)</u>	

**Description of Adjustment:**

Incremental amortization expense is calculated on the plant additions included in this filing in adjustment 8.4\_R. This adjustment reflects the incremental amortization expense into results for the calendar year 2024. This adjustment also normalizes out of results the depreciation expense associated with coal-fired resources in the Test Period.

*This rebuttal adjustment calculates amortization expense on the plant additions included in adjustment 8.4\_R.*

**PacifiCorp  
Washington 2023 General Rate Case  
Depreciation and Amortization Expense Summary**

Description	Account	Factor	12 ME Jun 2022 Expense	12 ME Dec 2024 Expense	Adjustment
<b>DEPRECIATION EXPENSE</b>					
<b>Steam Production Plant:</b>					
Control Area Generation - East	403SP	CAGE	255,757,188	259,886,041	4,128,853
Control Area Generation - West	403SP	CAGW	19,904,020	(0)	(19,904,020)
System Generation	403SP	SG	5,417,070	2,808,058	(2,609,012)
Renewable - Blundell	403SP	SG	-	4,589,331	4,589,331
Jim Bridger Generation	403SP	JBG	67,755,234	(0)	(67,755,234)
Total Steam Plant			<u>348,833,512</u>	<u>267,283,430</u>	<u>(81,550,082)</u>
<b>Hydro Production Plant:</b>					
Control Area Generation - East	403HP	SG-U	8,645,147	9,901,634	1,256,487
Control Area Generation - West	403HP	SG-P	22,827,473	23,290,457	462,984
Klamath	403HP	SG	-	-	-
Total Hydro Plant			<u>31,472,621</u>	<u>33,192,091</u>	<u>1,719,471</u>
<b>Other Production Plant:</b>					
Control Area Generation - East	403OP	CAGE	53,940,944	53,258,280	(682,664)
Control Area Generation - West	403OP	CAGW	21,140,242	21,126,082	(14,160)
Wind Control Area Generation - East	403OP	SG-W	143,742,355	148,464,009	4,721,654
System Generation	403OP	SG	83,040	(41,255)	(124,295)
Oregon	403OP	OR	152	-	(152)
Utah	403OP	UT	19,753	-	(19,753)
Total Other Production Plant			<u>218,926,486</u>	<u>222,807,117</u>	<u>3,880,631</u>
<b>Transmission Plant:</b>					
Control Area Generation - East	403TP	CAGE	-	2,893,921	2,893,921
Control Area Generation - West	403TP	CAGW	35,065	325,665	290,600
Jim Bridger Generation	403TP	JBG	-	-	-
System Generation	403TP	SG	136,394,908	138,957,474	2,562,566
Total Transmission Plant			<u>136,429,973</u>	<u>142,177,059</u>	<u>5,747,086</u>
<b>Distribution Plant:</b>					
California	403364	CA	8,461,476	11,642,141	3,180,665
Oregon	403364	OR	55,842,937	59,878,685	4,035,748
Washington	403364	WA	15,106,942	16,617,132	1,510,189
Eastern Wyoming	403364	WYP	19,036,519	20,432,341	1,395,822
Utah	403364	UT	87,377,377	103,261,993	15,884,617
Idaho	403364	ID	10,416,030	11,749,901	1,333,871
Western Wyoming	403364	WYU	3,685,104	4,009,623	324,518
Total Distribution Plant			<u>199,926,386</u>	<u>227,591,816</u>	<u>27,665,430</u>
<b>General Plant:</b>					
California	403GP	CA	432,836	477,361	44,524
Oregon	403GP	OR	5,246,534	5,179,183	(67,351)
Washington	403GP	WA	1,069,644	1,152,130	82,487
Eastern Wyoming	403GP	WYP	2,056,628	2,737,627	680,999
Utah	403GP	UT	5,434,295	6,208,513	774,219
Idaho	403GP	ID	1,073,062	1,222,034	148,972
Western Wyoming	403GP	WYU	414,149	399,342	(14,807)
Control Area Generation - East	403GP	CAGE	2,419,541	2,812,261	392,721
Control Area Generation - West	403GP	CAGW	180,245	343,678	163,433
System Generation	403GP	SG	7,300,424	8,196,885	896,461
General Office	403GP	SO	17,979,123	23,477,824	5,498,701
Jim Bridger Generation	403GP	JBG	435,903	393,115	(42,789)
Jim Bridger Generation	403GP	JBE	-	-	-
Customer Service	403GP	CN	916,818	871,964	(44,854)
Control Area Energy - East	403GP	CAEE	114,149	111,621	(2,528)
Total General Plant			<u>45,073,350</u>	<u>53,583,539</u>	<u>8,510,188</u>
<b>Total Depreciation Expense</b>			<u>980,662,328</u>	<u>946,635,052</u>	<u>(34,027,277)</u>



**PacifiCorp  
Washington 2023 General Rate Case  
Depreciation and Amortization Expense Summary**

Description	Account	Factor	12 ME Jun 2022 Expense	12 ME Dec 2024 Expense	Adjustment
<b>AMORTIZATION EXPENSE</b>					
<b>Intangible Plant:</b>					
California	404IP	CA	1,765	92	(1,673)
Customer Service	404IP	CN	15,710,630	15,076,213	(634,416)
Jim Bridger Generation	404IP	JBG	317,366	306,808	(10,558)
Idaho	404IP	ID	22,912	22,564	(348)
Oregon	404IP	OR	11,660	11,470	(190)
Control Area Energy - East	404IP	CAEE	1,821	(43)	(1,864)
System Generation	404IP	SG	11,722,127	3,856,266	(7,865,861)
Control Area Generation - East	404IP	CAGE	2,367,908	2,864,081	496,173
Control Area Generation - West	404IP	CAGW	472,144	521,723	49,580
Klamath Hydro Relicensing	404IP	CAGW	-	-	-
General Office	404IP	SO	21,446,143	39,692,820	18,246,678
System Generation	404IP	SG-U	336,688	322,709	(13,979)
System Generation	404IP	SG-P	2,697,182	2,679,539	(17,642)
Utah	404IP	UT	36,672	34,484	(2,188)
Washington	404IP	WA	3,148	125	(3,024)
Eastern Wyoming	404IP	WYP	111,654	128,061	16,407
Western Wyoming	404IP	WYU	-	-	-
Total Intangible Plant			55,259,819	65,516,913	10,257,093
<b>Hydro Production Plant:</b>					
System Generation	404HP	SG-U	-	-	-
System Generation	404HP	SG-P	311,932	312,376	444
Total Hydro Plant			311,932	312,376	444
<b>Other Production Plant:</b>					
Control Area Generation - East	404OP	CAGE	-	-	-
Total Other Plant			-	-	-
<b>General Plant:</b>					
California	404GP	CA	-	-	-
General Office	404GP	CN	-	-	-
Oregon	404GP	OR	201,923	143,641	(58,282)
Idaho	404GP	ID	-	-	-
General Office	404GP	SO	108,292	108,292	0
Utah	404GP	UT	-	-	-
Washington	404GP	WA	96,298	96,240	(58)
Eastern Wyoming	404GP	WYP	56,728	77,099	20,371
Western Wyoming	404GP	WYU	-	-	-
Total General Plant			463,241	425,272	(37,969)
<b>Total Amortization</b>			56,034,992	66,254,560	10,219,568
					<b>Ref 6.1.1 R</b>
<b>Total Depreciation and Amortization</b>			1,036,697,320	1,012,889,612	(23,807,708)
					<b>Ref. 6.1.21_R</b>



PacifiCorp  
Washington 2023 General Rate Case  
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Adjustments	Adjusted EPIS Balance	Depreciation Expense	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	CA	0.019%	481,167	481,167	481,167	481,167	481,167	-	481,167	-	481,167	-	481,167	-	481,167	-	481,167	-	
Customer Service	CN	6.643%	225,843,744	225,843,744	225,843,744	225,843,744	225,843,744	(170,038)	225,843,744	1,248,428	225,843,744	1,248,428	225,843,744	1,248,428	225,843,744	1,248,428	225,843,744	1,248,428	
Jim Bridger Generation	CO	11.646%	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	(86)	2,634,359	25,567	2,634,359	25,567	2,634,359	25,567	2,634,359	25,567	2,634,359	25,567	
Idaho	ID	0.517%	4,369,418	4,369,418	4,369,418	4,369,418	4,369,418	(86)	4,369,418	1,881	4,369,418	1,881	4,369,418	1,881	4,369,418	1,881	4,369,418	1,881	
Illinois	IL	20.000%	4,016,248	4,016,248	4,016,248	4,016,248	4,016,248	(388)	4,016,248	142	4,016,248	142	4,016,248	142	4,016,248	142	4,016,248	142	
Central Area Energy - East	CAGE	20.000%	9,108	9,108	9,108	9,108	9,108	(388)	9,108	142	9,108	142	9,108	142	9,108	142	9,108	142	
System Generation	SG	3.253%	110,425,702	110,425,702	110,425,702	110,425,702	110,425,702	(35,087)	110,425,702	299,069	110,425,702	299,069	110,425,702	299,069	110,425,702	299,069	110,425,702	299,069	
Central Area Generation - East	CAGE	4.120%	69,448,695	69,448,695	69,448,695	69,448,695	69,448,695	(18,871)	69,448,695	238,377	69,448,695	238,377	69,448,695	238,377	69,448,695	238,377	69,448,695	238,377	
Central Area Generation - West	CAGW	1.783%	29,298,316	29,298,316	29,298,316	29,298,316	29,298,316	(1,399)	29,298,316	43,526	29,298,316	43,526	29,298,316	43,526	29,298,316	43,526	29,298,316	43,526	
General Office	SO	7.085%	451,866,805	451,866,805	451,866,805	451,866,805	451,866,805	(4,866)	451,866,805	2,790,187	451,866,805	2,790,187	451,866,805	2,790,187	451,866,805	2,790,187	451,866,805	2,790,187	
System Generation	SGP	2.593%	103,450,075	103,450,075	103,450,075	103,450,075	103,450,075	(4,866)	103,450,075	223,532	103,450,075	223,532	103,450,075	223,532	103,450,075	223,532	103,450,075	223,532	
Washington	WA	0.006%	2,036,986	2,036,986	2,036,986	2,036,986	2,036,986	10	2,036,986	10	2,036,986	10	2,036,986	10	2,036,986	10	2,036,986	10	
Eastern Wyoming	WY	2.227%	5,750,431	5,750,431	5,750,431	5,750,431	5,750,431	-	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	
System Generation	SG-U	3.197%	10,499,892	10,499,892	10,499,892	10,499,892	10,499,892	(16,788)	10,499,892	27,952	10,499,892	27,952	10,499,892	27,952	10,499,892	27,952	10,499,892	27,952	
Klamath Hydro Relicensing	SG-L	0.000%	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	-	74,111,750	-	74,111,750	-	74,111,750	-	74,111,750	-	74,111,750	-	
Total Intangible Plant			1,066,697,162	1,066,697,162	1,066,697,162	1,066,697,162	1,066,697,162	4,837,775	1,094,497,136	4,914,314	1,094,497,136	4,914,314	1,094,497,136	4,914,314	1,094,497,136	4,914,314	1,094,497,136	4,914,314	
<b>Hydro Production Plant:</b>																			
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
System Generation	SG-P	2.125%	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	
Total Hydro Plant			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	
<b>Other Production Plant:</b>																			
Central Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>General Plant:</b>																			
California	CA	0.000%	505,860	505,860	505,860	505,860	505,860	-	505,860	-	505,860	-	505,860	-	505,860	-	505,860	-	
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Oregon	OR	2.540%	5,654,454	5,654,454	5,654,454	5,654,454	5,654,454	-	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	
Idaho	ID	0.000%	333,771	333,771	333,771	333,771	333,771	-	333,771	-	333,771	-	333,771	-	333,771	-	333,771	-	
Utah	UT	0.000%	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	-	1,915,339	-	1,915,339	-	1,915,339	-	1,915,339	-	1,915,339	-	
General Office	SO	0.006%	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	
Washington	WA	3.800%	2,532,816	2,532,816	2,532,816	2,532,816	2,532,816	-	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020	
Eastern Wyoming	WY	1.674%	4,605,142	4,605,142	4,605,142	4,605,142	4,605,142	-	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total General Plant			15,480,508	15,480,508	15,480,508	15,480,508	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	
Total Amortization			1,066,697,162	1,066,697,162	1,066,697,162	1,066,697,162	1,066,697,162	4,837,775	1,124,674,662	4,975,785	1,124,674,662	4,975,785	1,124,674,662	4,975,785	1,124,674,662	4,975,785	1,124,674,662	4,975,785	
<b>Total Depreciation &amp; Amortization</b>																			
			30,266,892,039	30,266,892,039	30,266,892,039	30,266,892,039	30,266,892,039	67,327,572	30,393,856,879	79,443,375	30,455,574,688	79,443,375	30,517,119,113	79,443,375	30,578,638,941	79,443,375	30,643,923,316	79,443,375	30,715,197,691

**PacificCorp**  
**Washington 2023 General Rate Case**  
**Jun 2022 - Dec 2025 Depreciation & Amortization Expense**

Description	Factor	Depreciation Rate	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Adjustments			Apr 2023	Adjustments
								Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance		
<b>DEPRECIATION EXPENSE</b>												
<b>Steam Production Plant:</b>												
Control Area Generation - East	CAGE	5.071%	21,383,809	21,408,854	21,433,900	21,458,946	21,483,992	21,509,038	6,129,374	5,070,129,455	21,411,437	14,634,059
Control Area Generation - West	CAGW	17.616%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
System Generation	SG	2.888%	178,415	178,415	178,415	178,415	178,415	178,415	(64,380)	99,407,592	240,119	(1,598,383)
Renewable - Blundell	SG	2.888%	126,514,962	126,514,962	126,514,962	126,514,962	126,514,962	12,884	12,884	28,846,130	305,575	1,546,887
Renewable - Blundell - B	SG	2.888%	29,046,130	29,046,130	29,046,130	29,046,130	29,046,130	-	-	-	-	72,075
Renewable - Blundell - C	SG	2.888%	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	CAGE	5.071%	-	-	-	-	-	-	-	-	-	335,165
Pollution Control Equipment	CAGW	17.616%	-	-	-	-	-	-	-	-	-	-
System Generation	JBG	20.210%	-	-	-	-	-	-	-	-	-	-
Jim Bridger Generation	JBG	20.210%	-	-	-	-	-	-	-	-	-	-
Total Steam Plant			5,297,708,315	21,939,597	25,353,794	5,323,062,109	21,998,308	(0)	(0)	(0)	(0)	14,917,728
<b>Hydro Production Plant:</b>												
System Generation	SG-P	2.619%	835,648,686	1,823,727	3,475,387	839,124,053	1,831,181	(829,765)	838,508,586	1,830,510	838,178,820	1,829,780
System Generation	SG-U	4.348%	203,727,687	737,863	(168,146)	203,559,542	737,863	(150,843)	203,408,699	203,257,855	203,107,012	739,211
Klamath	SG-P	0.000%	98,522,128	2,560,810	3,307,222	1,441,205,723	2,566,583	(436,545)	1,140,288,569	(480,609)	1,139,807,960	2,566,002
System Generation	SG-P	0.000%	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			1,137,898,501	2,560,810	3,307,222	1,441,205,723	2,566,583	(436,545)	1,140,288,569	(480,609)	1,139,807,960	2,566,002
<b>Other Production Plant:</b>												
Control Area Generation - East	CAGE	3.517%	1,474,548,079	4,329,389	(1,428,949)	1,473,122,131	4,319,325	(1,592,884)	1,469,956,382	4,310,277	1,390,189	4,305,908
Control Area Generation - West	CAGW	3.684%	593,371,333	1,744,659	3,004,487	599,690,801	1,748,619	(82,161)	599,508,640	1,748,619	(79,163)	599,443,315
System Generation	SG-W	4.209%	3,417,047,279	11,985,327	940,513	3,417,987,792	11,985,327	(87,325)	3,417,814,437	11,987,122	3,509,643	11,993,122
System Generation	SG	0.195%	(21,504,529)	(3,342)	338,650	(21,167,878)	(3,485)	(21,167,878)	(21,167,878)	(21,167,878)	(21,167,878)	(3,438)
Total Other Plant			5,439,462,163	18,049,111	1,183,683	5,439,625,846	18,048,476	(17,921,370)	5,437,873,476	18,042,282	2,036,292	18,043,674
<b>Transmission Plant:</b>												
Control Area Generation - East	CAGE	1.714%	169,951,161	241,160	(2,807)	169,951,161	241,160	(2,807)	169,951,161	241,160	(2,807)	241,160
Control Area Generation - West	CAGW	1.799%	18,349,099	27,220	(2,807)	18,349,099	27,220	(2,807)	18,349,099	27,220	(2,807)	27,220
Jim Bridger Generation	JBG	0.000%	-	-	-	-	-	-	-	-	-	-
System Generation	SG	1.714%	7,665,279,268	10,926,218	35,835,132	7,701,114,363	10,926,218	2,791,758	7,703,906,097	11,001,037	17,255,284	7,723,413,147
Total Transmission Plant			7,852,479,468	11,194,598	35,832,325	7,886,311,763	11,241,828	2,788,959	7,889,349,763	11,278,408	17,255,477	11,286,952
<b>Distribution Plant:</b>												
Control Area	CA	2.715%	925,098,410	730,781	17,504,124	942,332,915	730,781	697,740	942,332,915	730,781	697,740	942,332,915
Oregon	OR	2.274%	2,452,317,457	4,631,782	15,725,264	2,462,684,523	4,631,782	66,912	2,463,388,633	4,631,782	66,912	2,463,388,633
Washington	WA	2.593%	610,413,492	1,310,333	8,601,011	618,024,835	1,310,333	338,725	617,065,184	1,310,333	338,725	618,917,092
Eastern Wyoming	WYP	2.656%	729,789,861	1,614,038	4,220,756	734,000,818	1,620,025	1,108,969	735,118,877	1,620,025	1,108,969	736,335,160
Utah	UT	2.539%	3,615,670,979	7,638,212	23,665,656	3,646,974,847	7,638,212	1,187,887	3,648,162,634	7,638,212	1,187,887	3,651,388,621
Idaho	ID	2.535%	427,650,397	901,985	3,069,926	430,621,323	901,985	1,047,473	431,668,796	901,985	1,047,473	432,616,270
Western Wyoming	WYU	2.648%	151,760,205	334,529	22,382,624	152,327,358	334,529	33,377	152,360,735	334,529	33,377	152,394,112
Total Distribution Plant			8,313,510,000	17,167,851	80,281,392	8,393,861,393	17,287,180	14,388,669	8,408,250,062	17,385,341	32,793,712	8,465,174,797
<b>General Plant:</b>												
California	CA	2.016%	22,293,516	37,507	(36,403)	22,257,113	37,428	(48,413)	22,208,699	37,356	(50,604)	22,158,096
Oregon	OR	2.323%	216,075,939	417,721	1,193,325	217,269,264	419,420	(568,069)	216,701,195	420,025	(672,188)	215,880,487
Washington	WA	2.365%	48,080,620	94,559	(64,778)	48,015,841	94,692	(69,721)	47,946,120	94,830	(75,847)	47,870,273
Eastern Wyoming	WYP	2.476%	91,722,468	188,033	5,366,176	97,090,667	188,033	86,344	97,176,991	188,033	86,344	97,263,335
Utah	UT	2.593%	2,426,865,984	4,868,885	14,908,893	2,442,643,762	4,868,885	14,908,893	2,457,552,651	4,868,885	14,908,893	2,472,461,544
Idaho	ID	1.988%	57,301,460	94,842	(1,041,363)	56,250,900	94,842	230,717	56,481,617	94,842	230,717	56,712,334
Western Wyoming	WYU	2.091%	19,607,225	34,187	(23,524)	19,583,701	34,187	(26,923)	19,556,778	34,099	(29,323)	19,529,855
Control Area Generation - East	CAGE	2.913%	93,227,295	226,508	(84,256)	93,143,039	226,508	(255,833)	92,887,205	226,508	(281,405)	92,605,799
Control Area Generation - West	CAGW	4.762%	2,835,684	11,285	(16,338)	2,819,346	11,220	(16,338)	2,803,008	11,091	(16,338)	2,786,670
System Generation	SG	3.854%	215,122,373	687,612	852,289	215,974,641	687,612	552,502	216,527,144	694,595	(234,607)	216,123,671
General Office	SO	0.081%	337,886,989	1,721,139	29,919,188	367,727,117	1,721,139	367,727,117	367,727,117	367,727,117	367,727,117	367,727,117
System Generation	JBG	0.000%	-	-	-	-	-	-	-	-	-	-
Customer Service	CS	5.797%	22,011,354	36,001	(100,171)	21,947,184	35,881	(103,369)	21,843,815	35,715	(106,564)	21,737,251
Control Area Energy - East	CAEE	3.623%	16,819,773	81,288	(6,913)	16,812,859	81,232	(88,350)	16,714,509	80,978	(98,500)	16,515,809
Control Area Energy - West	CAEW	3.623%	3,286,050	9,976	(11,448)	3,286,032	9,941	(11,448)	3,286,013	9,912	(11,448)	3,285,565
Total General Plant			1,424,080,078	4,127,732	32,892,757	1,456,973,335	4,194,279	(299,503)	1,457,673,832	4,263,046	(2,622,925)	1,455,050,907
<b>Mining Plant:</b>												
Control Area Energy - East	CAEE	0.000%	-	-	-	-	-	-	-	-	-	-
Total Mining Plant			-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense			20,465,942,026	75,034,159	178,841,373	20,644,763,399	75,336,654	14,106,900	20,658,860,299	75,563,344	59,564,867	20,737,513,965
Adjusted EPIS Balance			1,829,801	1,829,801	1,829,801	1,829,801	1,829,801	1,829,801	1,829,801	1,829,801	1,829,801	1,829,801
Depreciation Expense			-	-	-	-	-	-	-	-	-	-
Adjusted EPIS Balance			1,829,801	1,829,801	1,829,801	1,829,801	1,829,801	1,829,801	1,829,801	1,829,801	1,829,801	1,829,801

PacificCorp  
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Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
<b>AMORTIZATION EXPENSE</b>																	
<b>Intangible Plant:</b>																	
California	CA	0.019%	481,167	481,167	481,167	481,167	481,167	481,167	481,167	481,167	481,167	481,167	481,167	481,167	481,167	481,167	4,811,670
Customer Service	CN	6.643%	228,355,375	230,010,884	230,010,884	229,670,808	229,670,808	229,670,808	229,670,808	229,670,808	229,670,808	229,670,808	229,670,808	229,670,808	229,670,808	229,670,808	2,283,553,750
Jim Bridger Generation	JBG	11.646%	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	26,343,590
Idaho	ID	0.517%	4,368,987	4,368,987	4,368,987	4,368,987	4,368,987	4,368,987	4,368,987	4,368,987	4,368,987	4,368,987	4,368,987	4,368,987	4,368,987	4,368,987	43,689,870
Idaho River Generation	IRG	1.149%	4,016,978	4,016,978	4,016,978	4,016,978	4,016,978	4,016,978	4,016,978	4,016,978	4,016,978	4,016,978	4,016,978	4,016,978	4,016,978	4,016,978	40,169,780
Central Area Energy - East	CAEE	20.006%	7,184	7,184	7,184	7,184	7,184	7,184	7,184	7,184	7,184	7,184	7,184	7,184	7,184	7,184	71,840
System Generation	SG	3.253%	113,365,242	307,371	5,796,588	119,161,840	119,091,687	119,091,687	119,091,687	119,091,687	119,091,687	119,091,687	119,091,687	119,091,687	119,091,687	119,091,687	1,133,652,420
Central Area Generation - East	CAGE	4.120%	69,364,343	238,203	449,051	69,181,340	69,181,340	69,181,340	69,181,340	69,181,340	69,181,340	69,181,340	69,181,340	69,181,340	69,181,340	69,181,340	693,643,343
Central Area Generation - West	CAGW	1.783%	29,289,322	43,517	(1,399)	29,289,323	29,289,323	29,289,323	29,289,323	29,289,323	29,289,323	29,289,323	29,289,323	29,289,323	29,289,323	29,289,323	292,893,222
General Office	SO	7.085%	489,120,002	2,890,800	(1,188,014)	487,931,988	487,931,988	487,931,988	487,931,988	487,931,988	487,931,988	487,931,988	487,931,988	487,931,988	487,931,988	487,931,988	4,891,200,002
System Generation	SGP	2.593%	103,431,747	2,832,892	(4,866)	103,427,081	103,427,081	103,427,081	103,427,081	103,427,081	103,427,081	103,427,081	103,427,081	103,427,081	103,427,081	103,427,081	1,034,317,447
Washington	WA	0.006%	(2,036,986)	2,810	(771)	(2,036,986)	(2,036,986)	(2,036,986)	(2,036,986)	(2,036,986)	(2,036,986)	(2,036,986)	(2,036,986)	(2,036,986)	(2,036,986)	(2,036,986)	20,369,860
Eastern Wyoming	WYP	2.227%	5,750,431	10,672	-	5,750,431	5,750,431	5,750,431	5,750,431	5,750,431	5,750,431	5,750,431	5,750,431	5,750,431	5,750,431	5,750,431	57,504,311
System Generation	SG-U	3.197%	10,416,828	27,774	(16,977)	10,399,951	10,399,951	10,399,951	10,399,951	10,399,951	10,399,951	10,399,951	10,399,951	10,399,951	10,399,951	10,399,951	104,168,280
Klamath Hydro Relicensing	SG-L	0.000%	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	741,117,500
Total Intangible Plant		0.000%	1,112,797,984	5,021,211	6,678,495	1,119,476,489	1,119,476,489	1,119,476,489	1,119,476,489	1,119,476,489	1,119,476,489	1,119,476,489	1,119,476,489	1,119,476,489	1,119,476,489	1,119,476,489	11,127,979,864
<b>Hydro Production Plant:</b>																	
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG-P	2.125%	14,697,018	26,031	-	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	146,970,180
Total Hydro Plant		0.000%	14,697,018	26,031	-	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	146,970,180
<b>Other Production Plant:</b>																	
Control Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>																	
California	CA	0.000%	506,860	506,860	506,860	506,860	506,860	506,860	506,860	506,860	506,860	506,860	506,860	506,860	506,860	506,860	5,068,600
General Office	CN	2.540%	5,654,454	5,654,454	5,654,454	5,654,454	5,654,454	5,654,454	5,654,454	5,654,454	5,654,454	5,654,454	5,654,454	5,654,454	5,654,454	5,654,454	56,544,540
Oregon	OR	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	3,337,710
Idaho	ID	0.000%	1,915,339	9,024	9,024	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	19,153,390
General Office	IO	0.006%	1,815,327	9,024	9,024	1,815,327	1,815,327	1,815,327	1,815,327	1,815,327	1,815,327	1,815,327	1,815,327	1,815,327	1,815,327	1,815,327	18,153,270
Washington	WA	3.806%	2,532,816	8,020	8,020	2,532,816	2,532,816	2,532,816	2,532,816	2,532,816	2,532,816	2,532,816	2,532,816	2,532,816	2,532,816	2,532,816	25,328,160
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	6,425	4,605,142	4,605,142	4,605,142	4,605,142	4,605,142	4,605,142	4,605,142	4,605,142	4,605,142	4,605,142	4,605,142	46,051,420
Western Wyoming	WYU	0.000%	15,480,508	35,439	-	15,480,508	15,480,508	15,480,508	15,480,508	15,480,508	15,480,508	15,480,508	15,480,508	15,480,508	15,480,508	15,480,508	154,805,080
Total General Plant		0.000%	1,142,975,920	5,082,681	6,678,495	1,149,654,914	1,149,654,914	1,149,654,914	1,149,654,914	1,149,654,914	1,149,654,914	1,149,654,914	1,149,654,914	1,149,654,914	1,149,654,914	1,149,654,914	11,429,759,920
<b>Total Amortization</b>																	
<b>Total Depreciation &amp; Amortization</b>																	

PacificCorp  
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Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Sept 2023	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Oct 2023	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Nov 2023	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Dec 2023	Adjustments	
<b>DEPRECIATION EXPENSE</b>																									
<b>Steam Production Plant:</b>																									
Control Area Generation - East	CAGE	5.071%	21,455,306	557,247	5,085,320,761	21,487,402	(0)	1,346,779	5,086,667,540	21,491,425	(0)	(1,861,827)	5,084,805,714	21,490,337	(0)	(1,831,451)	5,082,874,263	21,482,322	(0)	(1,859,884)	5,081,014,379	21,473,205	(0)	(1,859,884)	(1,651,670)
Control Area Generation - West	CAGW	17.616%	(0)	(0)	(0)	(0)	(0)	(64,380)	(0)	(0)	(0)	(64,380)	(0)	(0)	(0)	(64,380)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
System Generation	SG	2.888%	97,899,239	238,111	97,744,859	236,104	(0)	64,380	97,660,479	235,948	(0)	(64,380)	97,616,099	235,793	(0)	(64,380)	97,551,719	235,637	(0)	(64,380)	97,487,339	235,476	(0)	(64,380)	(64,380)
Renewable - Blundell	SG	2.888%	128,113,355	309,341	128,113,355	309,341	(0)	153,823	128,267,178	309,341	(0)	12,884	128,280,062	309,744	(0)	12,884	128,292,946	309,775	(0)	12,884	128,305,830	309,775	(0)	12,884	12,884
Renewable - Blundell - Present	SG	2.888%	29,646,130	72,075	29,646,130	72,075	(0)	-	29,646,130	72,075	(0)	-	29,646,130	72,075	(0)	-	29,646,130	72,075	(0)	-	29,646,130	72,075	(0)	-	12,884
Renewable - Blundell - Future	SG	2.888%	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	-	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
System Generation	CAGE	5.071%	335,165	708	335,165	1,416	(0)	(0)	335,165	1,416	(0)	(0)	335,165	1,416	(0)	(0)	335,165	1,416	(0)	(0)	335,165	1,416	(0)	(0)	(0)
Renewable - Blundell - Future	CAGW	17.616%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
System Generation	JBG	20.210%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Jim Bridger Generation	JBG	20.210%	5,340,856,519	22,073,658	5,341,362,271	22,108,338	(0)	(0)	5,340,856,519	22,110,407	(0)	(0)	5,340,856,519	22,109,354	(0)	(0)	5,340,856,519	22,107,226	(0)	(0)	5,340,856,519	22,101,226	(0)	(0)	(1,703,186)
Total Steam Plant			5,340,856,519	22,073,658	5,341,362,271	22,108,338	(0)	(0)	5,340,856,519	22,110,407	(0)	(0)	5,340,856,519	22,109,354	(0)	(0)	5,340,856,519	22,107,226	(0)	(0)	5,340,856,519	22,101,226	(0)	(0)	(1,703,186)
<b>Hydro Production Plant:</b>																									
System Generation	SG-P	2.619%	838,678,132	1,829,875	838,697,540	1,830,541	(0)	294,696	838,992,236	1,830,884	(0)	(328,765)	838,663,471	1,830,846	(0)	(328,765)	838,334,705	1,830,126	(0)	(328,765)	837,995,940	1,829,360	(0)	(328,765)	(328,765)
System Generation	SG-U	4.348%	202,956,169	735,665	202,806,326	735,118	(0)	159,843	202,656,483	734,572	(0)	(159,843)	202,506,639	734,025	(0)	(159,843)	202,356,796	733,479	(0)	(159,843)	202,206,953	732,932	(0)	(159,843)	(159,843)
Klamath	SG-P	0.000%	1,140,156,428	2,565,640	1,140,024,984	2,565,660	(0)	143,853	1,140,168,837	2,565,465	(0)	(480,609)	1,139,688,228	2,564,871	(0)	(480,609)	1,139,207,619	2,563,695	(0)	(480,609)	1,138,727,010	2,562,519	(0)	(480,609)	(480,609)
Total Hydro Plant			1,140,156,428	2,565,640	1,140,024,984	2,565,660	(0)	143,853	1,140,168,837	2,565,465	(0)	(480,609)	1,139,688,228	2,564,871	(0)	(480,609)	1,139,207,619	2,563,695	(0)	(480,609)	1,138,727,010	2,562,519	(0)	(480,609)	(480,609)
<b>Other Production Plant:</b>																									
Control Area Generation - East	CAGE	3.517%	1,467,441,864	4,302,223	1,465,947,272	4,298,369	(0)	1,547,619	1,464,399,653	4,293,941	(0)	(1,547,619)	1,462,851,984	4,289,354	(0)	(1,547,619)	1,460,754,365	4,284,338	(0)	(1,547,619)	1,458,606,746	4,279,322	(0)	(1,547,619)	(1,547,619)
Control Area Generation - West	CAGW	3.684%	669,360,326	1,747,823	669,527,646	1,748,013	(0)	184,009	669,711,655	1,748,511	(0)	(184,009)	669,527,646	1,748,013	(0)	(184,009)	669,343,637	1,747,515	(0)	(184,009)	669,159,628	1,747,017	(0)	(184,009)	(184,009)
System Generation	SG-W	4.209%	3,421,237,461	11,999,121	3,421,150,136	11,998,815	(0)	3,508,643	3,424,658,780	12,004,815	(0)	(87,325)	3,424,571,455	12,010,814	(0)	(87,325)	3,424,484,130	12,010,508	(0)	(87,325)	3,424,406,805	12,010,202	(0)	(87,325)	(87,325)
System Generation	SG	0.195%	(21,167,878)	(3,438)	(21,167,878)	(3,438)	(0)	(3,438)	(21,167,878)	(3,438)	(0)	(3,438)	(21,167,878)	(3,438)	(0)	(3,438)	(21,167,878)	(3,438)	(0)	(3,438)	(21,167,878)	(3,438)	(0)	(3,438)	(3,438)
Total Other Plant			5,436,881,772	18,045,780	5,435,457,176	18,041,778	(0)	2,145,034	5,433,602,210	18,043,829	(0)	(2,145,034)	5,431,457,176	18,041,778	(0)	(2,145,034)	5,429,312,142	18,039,389	(0)	(2,145,034)	5,427,167,108	18,037,377	(0)	(2,145,034)	(2,145,034)
<b>Transmission Plant:</b>																									
Control Area Generation - East	CAGE	1.714%	168,951,161	241,160	168,951,161	241,160	(0)	(0)	168,951,161	241,160	(0)	(0)	168,951,161	241,160	(0)	(0)	168,951,161	241,160	(0)	(0)	168,951,161	241,160	(0)	(0)	(0)
Control Area Generation - West	CAGW	1.789%	18,335,064	27,199	18,335,064	27,199	(0)	(0)	18,335,064	27,199	(0)	(0)	18,335,064	27,199	(0)	(0)	18,335,064	27,199	(0)	(0)	18,335,064	27,199	(0)	(0)	(0)
System Generation	SG	1.714%	7,730,632,735	11,036,047	7,757,454,800	11,060,355	(0)	21,760,681	7,779,215,481	11,365,412	(0)	(21,760,681)	7,757,454,800	11,365,412	(0)	(21,760,681)	7,735,694,119	11,339,725	(0)	(21,760,681)	7,713,933,438	11,318,059	(0)	(21,760,681)	(21,760,681)
Total Transmission Plant			17,946,150,960	25,804,406	17,976,741,025	25,828,710	(0)	21,777,762	17,998,206,566	25,852,969	(0)	(21,777,762)	17,976,428,804	25,839,931	(0)	(21,777,762)	17,954,651,042	25,819,884	(0)	(21,777,762)	17,932,873,280	25,797,885	(0)	(21,777,762)	(21,777,762)
<b>Distribution Plant:</b>																									
Control Area	CA	2.715%	959,214,600	809,619	959,214,600	809,619	(0)	4,914,006	964,128,606	814,528	(0)	(4,914,006)	959,214,600	814,528	(0)	(4,914,006)	954,300,594	814,528	(0)	(4,914,006)	949,386,588	814,528	(0)	(4,914,006)	(4,914,006)
Control Area	CA	2.274%	2,486,661,702	4,707,589	2,486,661,702	4,707,589	(0)	13,139,685	2,500,001,291	4,707,589	(0)	(13,139,685)	2,486,661,702	4,707,589	(0)	(13,139,685)	2,472,521,617	4,707,589	(0)	(13,139,685)	2,459,381,928	4,707,589	(0)	(13,139,685)	(13,139,685)
Washington	WA	2.593%	620,362,617	1,333,678	620,362,617	1,333,678	(0)	2,579,874	622,942,491	1,333,678	(0)	(2,579,874)	620,362,617	1,333,678	(0)	(2,579,874)	617,782,743	1,333,678	(0)	(2,579,874)	615,202,869	1,333,678	(0)	(2,579,874)	(2,579,874)
Eastern Wyoming	WYP	2.658%	739,401,168	1,634,666	739,401,168	1,634,666	(0)	1,919,224	741,320,392	1,634,666	(0)	(1,919,224)	739,401,168	1,634,666	(0)	(1,919,224)	737,481,942	1,634,666	(0)	(1,919,224)	735,562,518	1,634,666	(0)	(1,919,224)	(1,919,224)
Utah	UT	2.539%	3,695,025,206	7,802,653	3,695,025,206	7,802,653	(0)	78,731,267	3,773,756,473	7,802,653	(0)	(78,731,267)	3,695,025,206	7,802,653	(0)	(78,731,267)	3,616,283,939	7,802,653	(0)	(78,731,267)	3,537,552,672	7,802,653	(0)	(78,731,267)	(78,731,267)
Idaho	ID	2.535%	436,807,322	918,919	436,807,322	918,919	(0)	1,429,009	438,226,331	918,919	(0)	(1,429,009)	436,807,322	918,919	(0)	(1,429,009)	434,378,313	918,919	(0)	(1,429,009)	432,949,394	918,919	(0)	(1,429,009)	(1,429,009)
Western Wyoming	WYW	2.648%	151,889,522	335,139	151,889,522	335,139	(0)	151,889,522	151,889,522	335,139	(0)	(151,889,522)	151,889,522	335,139	(0)	(151,889,522)	151,889,522	335,139	(0)	(151,889,522)	151,889,522	335,139	(0)	(151,889,522)	(151,889,522)
Total Distribution Plant			8,487,358,937	17,942,801	8,487,358,937	17,942,801	(0)	8,487,358,937	8,487,358,937	17,942,801	(0)	(8,487,358,937)	8,487,358,937	17,942,801	(0)	(8,487,358,937)	8,487,358,937	17,942,801	(0)	(8,487,358,937)	8,487,358,937	17,942,801	(0)	(8,487,358,937)	(8,487,358,937)
<b>General Plant:</b>																									
California	CA	2.016%	22,057,165	37,106	22,057,165	37,106	(0)	(38,887)	21,975,800	36,996	(0)	(22,148)	21,953,652	36,906	(0)	(43,088)	21,910,554	36,852	(0)	(43,088)	21,867,466	36,808	(0)	(43,088)	(43,088)
Oregon	OR	2.333%	215,023,028	416,766	215,023,028	416,766	(0)	(492,456)	214,530,572	416,766	(0)	(492,456)	214,038,116	416,766	(0)	(492,456)	213,545,660	416,766	(0)	(492,456)	213,053,204	416,766	(0)	(492,456)	(492,456)
Washington	WA	2.365%	47,614,855	93,939	47,614,855	93,939	(0)	47,524,273	47,562,128	93,939	(0)	(47,430,387)	47,524,273	93,939	(0)	(47,330,442)	47,524,273	93,939	(0)	(47,236,503)	47,524,273	93,939	(0)	(47,142,564)	(47,142,564)
Eastern Wyoming	WYP	2.476%	97,856,863	201,678	97,856,863	201,678	(0)	1,307,616	99,164,479	201,678	(0)	(1,307,616)	97,856,863	201,678	(0)	(1,307,616)	96,549,247	201,678	(0)	(1,307,616)	95,241,631	201,678	(0)	(1,307,616)	(1,307,616)
Idaho	ID	1.988%	19,377,008	97,376	19,377,008	97,376	(0)	103,478	19,480,486	97,376	(0)	(103,478)	19,377,008	97,376	(0)	(103,478)	19,273,530	97,376	(0)	(1					

PacificCorp  
Washington 2023 General Rate Case  
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Adjustments
<b>AMORTIZATION EXPENSE</b>																	
<b>Intangible Plant:</b>																	
California	CA	0.019%	-	-	-	-	-	-	-	8	-	-	8	-	-	-	-
Customer Service	CN	6.643%	1,270,000	1,269,059	1,268,117	1,267,176	1,266,235	(170,038)	228,620,618	1,267,176	(170,038)	228,650,580	1,266,235	(170,038)	228,680,542	1,265,294	(170,038)
Jim Bridger Generation	ID	11.646%	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	(86)	4,368,297	2,634,359	(86)	4,368,211	2,633,493	(86)	4,368,125	2,632,607	(86)
Idaho	ID	0.517%	4,368,585	4,368,470	4,368,353	4,368,237	4,368,121	(86)	4,014,864	4,368,237	(86)	4,014,778	4,367,911	(86)	4,014,824	4,367,825	(86)
Jim Bridger Generation	OR	20.006%	4,014,864	4,014,864	4,014,864	4,014,864	4,014,864	(98)	5,988	4,014,864	(98)	5,890	4,013,966	(98)	5,792	4,013,068	(98)
Central Area Energy - East	CAEE	2.000%	5,223	5,223	5,223	5,223	5,223	(84)	118,916,234	5,223	(84)	118,916,150	5,223	(84)	118,916,066	5,223	(84)
System Generation	SG	3.253%	322,735	322,735	322,735	322,735	322,735	(35,087)	118,916,234	322,735	(35,087)	118,881,147	322,384	(35,087)	118,846,060	322,033	(35,087)
Central Area Generation - East	CAGE	4.120%	69,745,911	69,729,041	69,712,170	69,695,300	69,678,429	(18,871)	69,695,300	69,695,300	(18,871)	69,676,429	69,676,429	(18,871)	69,657,558	69,657,558	(18,871)
Central Area Generation - West	CAGW	1.783%	29,282,327	29,280,929	29,279,531	29,278,133	29,276,735	(1,399)	29,279,531	29,279,531	(1,399)	29,278,133	29,278,133	(1,399)	29,276,735	29,276,735	(1,399)
General Office	SO	7.085%	498,288,580	2,935,527	1,744,836	2,947,029	43,505	6,148,899	506,159,314	2,947,029	6,148,899	506,159,314	2,947,029	6,148,899	506,159,314	2,947,029	6,148,899
System Generation	SGP	2.593%	103,408,419	223,441	103,403,533	103,398,657	103,393,781	(4,866)	103,398,657	223,441	(4,866)	103,393,781	223,441	(4,866)	103,388,915	223,441	(4,866)
Washington	WA	0.006%	2,815	2,815	2,815	2,815	2,815	(771)	2,038,986	2,815	(771)	2,038,986	2,815	(771)	2,038,986	2,815	(771)
System Generation	SGP	0.006%	2,815	2,815	2,815	2,815	2,815	(771)	2,038,986	2,815	(771)	2,038,986	2,815	(771)	2,038,986	2,815	(771)
Eastern Wyoming	WYP	2.227%	5,750,431	5,750,431	5,750,431	5,750,431	5,750,431	-	5,750,431	5,750,431	-	5,750,431	5,750,431	-	5,750,431	5,750,431	-
System Generation	SGP	3.197%	10,332,043	10,332,043	10,332,043	10,332,043	10,332,043	(16,977)	10,281,112	10,332,043	(16,977)	10,264,135	10,332,043	(16,977)	10,247,158	10,332,043	(16,977)
Klamath Hydro Relicensing	SG-U	3.197%	10,332,043	10,332,043	10,332,043	10,332,043	10,332,043	(16,977)	10,281,112	10,332,043	(16,977)	10,264,135	10,332,043	(16,977)	10,247,158	10,332,043	(16,977)
Total Intangible Plant	SG-P	0.000%	1,128,826,498	5,104,059	1,488,191	1,150,324,689	5,114,673	5,899,253	1,136,223,942	5,138,909	7,978,120	1,144,202,062	5,178,074	1,662,675	1,145,864,737	5,206,833	2,516,094
<b>Hydro Production Plant:</b>																	
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG-P	2.125%	14,697,018	26,031	14,697,018	26,031	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-
Total Hydro Plant	SG-P	0.000%	14,697,018	26,031	14,697,018	26,031	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-
<b>Other Production Plant:</b>																	
Control Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>																	
California	CA	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	CN	0.000%	506,860	506,860	506,860	506,860	506,860	-	506,860	506,860	-	506,860	506,860	-	506,860	506,860	-
Oregon	OR	2.540%	11,970	11,970	11,970	11,970	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-
Idaho	ID	0.000%	333,771	333,771	333,771	333,771	333,771	-	333,771	333,771	-	333,771	333,771	-	333,771	333,771	-
General Office	IO	0.006%	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	-	1,915,339	1,915,339	-	1,915,339	1,915,339	-	1,915,339	1,915,339	-
Washington	WA	3.806%	8,020	8,020	8,020	8,020	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-
Eastern Wyoming	WYP	1.674%	4,605,142	4,605,142	4,605,142	4,605,142	4,605,142	-	4,605,142	4,605,142	-	4,605,142	4,605,142	-	4,605,142	4,605,142	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant	WYU	0.000%	15,480,508	35,439	15,480,508	35,439	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-
Total Amortization			1,159,004,024	5,165,530	1,488,191	1,160,502,214	5,176,143	5,899,253	1,166,407,467	5,198,279	7,978,120	1,174,379,588	5,239,545	1,662,675	1,176,042,262	5,269,303	2,516,094
<b>Total Depreciation &amp; Amortization</b>																	
			30,941,249,336	80,967,863	129,304,339	31,070,553,675	81,161,705	94,894,281	31,165,447,956	81,414,022	57,316,630	31,222,764,586	81,610,850	36,375,347	31,259,139,933	81,718,674	28,966,447





PacificCorp  
Washington 2023 General Rate Case  
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Sep 2023	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Nov 2023	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Dec 2023	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Jan 2024	Adjusted EPIS Balance	Depreciation Expense	Adjustments		
<b>AMORTIZATION EXPENSE</b>																				
<b>Intangible Plant:</b>																				
California	CA	0.019%	-	-	8	-	-	-	8	-	-	-	-	-	-	-	-	-	-	
Customer Service	CN	6.643%	1,263,352	228,310,504	1,263,352	(170,038)	228,140,466	481,167	1,263,411	(170,038)	227,970,428	481,167	1,263,470	(170,038)	227,800,390	481,167	1,261,528	(170,038)	8	
Jim Bridger Generation	JBG	11.646%	2,634,359	2,634,359	25,567	(86)	2,634,359	2,634,359	25,567	(86)	2,634,359	2,634,359	25,567	(86)	2,634,359	2,634,359	25,567	(86)	1,881	
Idaho	ID	0.517%	4,367,780	4,367,780	1,881	(86)	4,367,780	4,367,780	1,881	(86)	4,367,780	4,367,780	1,881	(86)	4,367,780	4,367,780	1,881	(86)	1,881	
Idaho	ID	0.000%	4,062,952	4,062,952	94	(86)	4,062,952	4,062,952	94	(86)	4,062,952	4,062,952	94	(86)	4,062,952	4,062,952	94	(86)	32	
Central Area Energy - East	CAEE	20.006%	3,281	3,281	58	(388)	2,933	2,933	45	(388)	2,545	2,545	39	(388)	2,157	2,157	32	(388)	32	
System Generation	SG	3.253%	118,846,061	322,259	322,164	(35,087)	118,740,801	322,069	321,974	(35,087)	118,705,715	321,974	321,974	(35,087)	118,705,715	321,974	321,974	(35,087)	32,879	
Central Area Generation - East	CAGE	4.120%	69,661,559	239,224	239,166	(16,871)	69,627,818	239,108	239,050	(16,871)	69,594,077	239,050	239,050	(16,871)	69,594,077	239,050	239,050	(16,871)	18,871	
Central Area Generation - West	CAGW	1.783%	29,275,333	43,497	43,485	(1,399)	29,273,936	43,485	43,485	(1,399)	29,272,537	43,485	43,485	(1,399)	29,269,738	43,485	43,485	(1,399)	1,399	
General Office	SO	7.085%	519,096,140	3,056,456	3,070,201	2,071,110	523,029,578	3,081,905	3,132,953	15,220,977	538,241,555	3,132,953	3,205,555	(4,666)	541,447,110	3,187,350	2,187,607	(4,666)	2,187,607	
System Generation	SG-P	2.593%	103,385,091	223,371	223,371	(4,666)	103,375,760	223,371	223,371	(4,666)	103,371,094	223,371	223,371	(4,666)	103,366,429	223,371	223,371	(4,666)	2,610	
Washington	WA	0.006%	2,036,986	2,036,986	2,610	(771)	1,265,986	1,265,986	10	(771)	2,036,986	1,265,986	2,610	(771)	2,036,986	1,265,986	2,610	(771)	2,610	
System Generation	SG-U	2.227%	5,750,431	10,672	10,672	-	5,750,431	10,672	10,672	-	5,750,431	10,672	10,672	-	5,750,431	10,672	10,672	-	10,672	
Eastern Wyoming	WYP	3.197%	10,247,158	27,322	27,322	(16,977)	10,213,203	27,322	27,322	(16,977)	10,196,226	27,322	27,186	(16,977)	10,179,249	27,141	27,141	(16,977)	27,141	
Klamath Hydro Relicensing	SG-LJ	0.000%	74,111,750	74,111,750	-	-	74,111,750	-	-	-	74,111,750	-	-	-	74,111,750	-	-	-	16,977	
Total Intangible Plant	SG-P	0.000%	1,146,360,831	5,219,467	5,232,054	1,624,465	1,151,851,978	5,242,599	5,292,489	14,974,332	1,166,826,309	5,292,489	5,292,489	2,958,910	1,169,785,219	5,345,728	5,345,728	2,958,910	1,940,962	
<b>Hydro Production Plant:</b>																				
System Generation	SG-LJ	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG-P	2.125%	26,031	14,697,018	26,031	-	14,697,018	26,031	26,031	-	14,697,018	26,031	26,031	-	14,697,018	26,031	26,031	-	26,031	
Total Hydro Plant	SG-P	0.000%	14,697,018	14,697,018	26,031	-	14,697,018	14,697,018	26,031	-	14,697,018	14,697,018	26,031	-	14,697,018	14,697,018	26,031	-	26,031	
<b>Other Production Plant:</b>																				
Control Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>																				
California	CA	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	CN	0.000%	505,860	505,860	-	-	505,860	505,860	-	-	505,860	505,860	-	-	505,860	505,860	-	-	-	-
Oregon	OR	2.540%	11,970	11,970	11,970	-	11,970	11,970	11,970	-	11,970	11,970	11,970	-	11,970	11,970	11,970	-	11,970	
Idaho	ID	0.000%	333,771	333,771	-	-	333,771	333,771	-	-	333,771	333,771	-	-	333,771	333,771	-	-	-	-
Idaho	ID	0.006%	1,915,339	1,915,339	9,024	-	1,915,339	1,915,339	9,024	-	1,915,339	1,915,339	9,024	-	1,915,339	1,915,339	9,024	-	9,024	
Washington	WA	3.806%	8,020	8,020	8,020	-	8,020	8,020	8,020	-	8,020	8,020	8,020	-	8,020	8,020	8,020	-	8,020	
Eastern Wyoming	WYP	1.674%	4,605,142	4,605,142	6,425	-	4,605,142	4,605,142	6,425	-	4,605,142	4,605,142	6,425	-	4,605,142	4,605,142	6,425	-	6,425	
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant	WYU	0.000%	15,480,508	15,480,508	35,439	-	15,480,508	15,480,508	35,439	-	15,480,508	15,480,508	35,439	-	15,480,508	15,480,508	35,439	-	35,439	
Total Amortization			1,178,558,357	5,293,938	5,293,525	1,624,465	1,182,029,593	5,304,070	5,353,959	14,974,332	1,197,003,835	5,353,959	5,353,959	2,958,910	1,199,962,745	5,407,198	5,407,198	2,958,910	1,940,962	
<b>Total Depreciation &amp; Amortization</b>																				
			31,287,726,381	81,786,503	81,766,503	125,686,232	31,413,412,613	81,969,984	81,969,984	200,746,366	31,614,158,979	82,379,351	82,379,351	349,079,972	31,863,238,951	83,055,055	83,055,055	12,425,420	31,975,664,371	83,485,925



PacificCorp  
Washington 2023 General Rate Case  
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance
<b>AMORTIZATION EXPENSE</b>																			
<b>Intangible Plant:</b>																			
California	CA	0.019%	481,167	481,167	481,167	481,167	481,167	-	481,167	8	481,167	8	481,167	8	481,167	8	481,167	8	481,167
Customer Service	CN	6.643%	227,460,314	227,460,314	227,460,276	227,460,276	227,460,276	(170,038)	227,460,276	1,258,704	227,460,276	1,257,763	227,460,276	1,257,763	227,460,276	1,257,763	227,460,276	1,257,763	227,460,276
Jim Bridger Generation	JBG	11.646%	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	(86)	2,634,359	25,567	2,634,359	25,567	2,634,359	25,567	2,634,359	25,567	2,634,359	25,567	2,634,359
Idaho	ID	0.517%	4,367,683	4,367,683	4,367,521	4,367,521	4,367,521	(86)	4,367,521	1,880	4,367,521	1,880	4,367,521	1,880	4,367,521	1,880	4,367,521	1,880	4,367,521
Idaho Falls	IF	20.006%	4,606,924	4,606,924	4,606,924	4,606,924	4,606,924	(98)	4,606,924	98	4,606,924	98	4,606,924	98	4,606,924	98	4,606,924	98	4,606,924
Central Area Energy - East	CAEE	20.006%	1,339	1,339	951	951	951	(388)	951	13	951	6	951	6	951	6	951	6	951
System Generation	SG	3.253%	118,670,628	118,670,628	118,656,541	118,656,541	118,656,541	(35,087)	118,656,541	321,593	118,656,541	321,498	118,656,541	321,498	118,656,541	321,498	118,656,541	321,498	118,656,541
Central Area Generation - East	CAGE	4.120%	69,577,206	69,577,206	69,560,336	69,560,336	69,560,336	(18,871)	69,560,336	238,818	69,560,336	238,760	69,560,336	238,760	69,560,336	238,760	69,560,336	238,760	69,560,336
Central Area Generation - West	CAGW	1.783%	29,288,339	29,288,339	29,266,940	29,266,940	29,266,940	(1,399)	29,266,940	43,484	29,266,940	43,482	29,266,940	43,482	29,266,940	43,482	29,266,940	43,482	29,266,940
General Office	SO	7.085%	543,654,717	543,654,717	543,365,126	543,365,126	543,365,126	(4,686)	543,365,126	2,478,681	543,365,126	2,478,681	543,365,126	2,478,681	543,365,126	2,478,681	543,365,126	2,478,681	543,365,126
System Generation	SGP	2.593%	103,367,783	103,367,783	103,357,988	103,357,988	103,357,988	(4,686)	103,357,988	223,320	103,357,988	223,320	103,357,988	223,320	103,357,988	223,320	103,357,988	223,320	103,357,988
Washington	WA	1.674%	2,818,810	2,818,810	2,818,810	2,818,810	2,818,810	(771)	2,818,810	2,818	2,818,810	2,818	2,818,810	2,818	2,818,810	2,818	2,818,810	2,818	2,818,810
Western Wyoming	WY	0.006%	2,036,986	2,036,986	2,036,986	2,036,986	2,036,986	10	2,036,986	10	2,036,986	10	2,036,986	10	2,036,986	10	2,036,986	10	2,036,986
Eastern Wyoming	WYP	2.227%	5,750,431	5,750,431	5,750,431	5,750,431	5,750,431	-	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431
System Generation	SG-U	3.197%	10,162,272	10,162,272	10,145,295	10,145,295	10,145,295	(16,977)	10,145,295	27,061	10,145,295	27,061	10,145,295	27,061	10,145,295	27,061	10,145,295	27,061	10,145,295
Klamath Hydro Relicensing	SG-L	0.000%	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	-	74,111,750	27,061	74,111,750	27,061	74,111,750	27,061	74,111,750	27,061	74,111,750	27,061	74,111,750
Total Intangible Plant	SG-P	0.000%	1,171,725,181	1,171,725,181	1,162,209,944	1,162,209,944	1,162,209,944	5,397,468	1,162,209,944	5,435,391	1,162,209,944	5,443,727	1,162,209,944	5,443,727	1,162,209,944	5,443,727	1,162,209,944	5,443,727	1,162,209,944
<b>Hydro Production Plant:</b>																			
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG-P	2.125%	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018
Total Hydro Plant	SG-P	0.000%	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018
<b>Other Production Plant:</b>																			
Control Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>																			
California	CA	0.000%	506,860	506,860	506,860	506,860	506,860	-	506,860	-	506,860	-	506,860	-	506,860	-	506,860	-	506,860
General Office	CN	2.540%	11,970	11,970	11,970	11,970	11,970	-	11,970	11,970	11,970	11,970	11,970	11,970	11,970	11,970	11,970	11,970	11,970
Oregon	OR	0.000%	333,771	333,771	333,771	333,771	333,771	-	333,771	-	333,771	-	333,771	-	333,771	-	333,771	-	333,771
Idaho	ID	0.006%	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	-	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339
General Office	IO	3.800%	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	-	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339
Washington	WA	1.674%	2,532,816	2,532,816	2,532,816	2,532,816	2,532,816	-	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020	2,532,816
Eastern Wyoming	WYP	1.674%	4,605,142	4,605,142	4,605,142	4,605,142	4,605,142	-	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142
Western Wyoming	WYU	0.000%	15,480,508	15,480,508	15,480,508	15,480,508	15,480,508	-	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508
Total General Plant	SG-P	0.000%	15,480,508	15,480,508	15,480,508	15,480,508	15,480,508	-	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508
Total Amortization	SG-P	0.000%	1,201,903,706	1,201,903,706	1,212,397,470	1,212,397,470	1,212,397,470	5,458,938	1,212,397,470	5,498,772	1,212,397,470	5,505,197	1,212,397,470	5,505,197	1,212,397,470	5,505,197	1,212,397,470	5,505,197	1,212,397,470
<b>Total Depreciation &amp; Amortization</b>																			
32,000,469,970																			
83,527,621																			
47,557,561																			
32,048,027,531																			
83,627,975																			
90,331,835																			
32,138,359,366																			
83,839,287																			
144,406,129																			
32,282,765,495																			
84,108,350																			
102,902,049																			
32,445,667,544																			
84,404,599																			
47,737,124																			



PacificCorp  
Washington 2023 General Rate Case  
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Adjustments	Dec 2024	Adjustments
<b>AMORTIZATION EXPENSE</b>										
<b>Intangible Plant:</b>										
California	CA	0.019%	481,167	481,167	481,167	481,167	481,167	-	8	-
Customer Service	CN	6.643%	226,780,162	226,780,124	226,780,086	226,780,048	226,780,010	(170,038)	1,253,988	1,253,115
Jim Bridger Generation	JBG	11.646%	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	(86)	25,567	25,567
Idaho	ID	0.517%	4,367,822	4,367,776	4,367,730	4,367,684	4,367,638	(86)	1,880	1,880
Utah	UT	0.000%	4,006,989	4,006,989	4,006,989	4,006,989	4,006,989	(86)	1,880	1,880
Central Area Energy - East	CAEE	20.006%	(62)	(62)	(62)	(62)	(62)	(388)	(26)	(333)
System Generation	SG	3.253%	118,495,195	118,425,022	118,354,849	118,284,676	118,214,503	(35,087)	321,023	320,927
Central Area Generation - East	CAGE	4.120%	69,492,853	69,475,983	69,459,112	69,442,242	69,425,371	(18,871)	238,471	238,413
Central Area Generation - West	CAGW	1.783%	29,281,345	29,259,946	29,238,547	29,217,148	29,195,749	(1,399)	43,472	43,468
General Office	SO	7.085%	964,212,701	3,485,962	570,154,825	571,094,383	572,033,941	939,558	2,652,221	3,379,689
System Generation	SGP	2.593%	103,338,435	103,333,770	103,329,104	103,324,438	103,319,773	(4,866)	223,270	223,230
Washington	WA	0.006%	2,824,986	2,824,986	2,824,986	2,824,986	2,824,986	(771)	2,814	2,810
Eastern Wyoming	WYP	0.006%	2,824,986	2,824,986	2,824,986	2,824,986	2,824,986	(771)	2,814	2,810
System Generation	SG-U	2.227%	5,750,431	5,750,431	5,750,431	5,750,431	5,750,431	-	10,672	10,672
Klamath Hydro Relicensing	SG-L	3.197%	10,077,387	10,060,410	10,043,433	10,026,456	10,009,479	(16,977)	26,734	26,689
Total Intangible Plant	SG-P	0.000%	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	-	-	-
			1,191,070,937	1,194,310,254	1,196,516,770	1,197,212,682	1,197,914,598	692,913	5,517,036	5,526,484
<b>Hydro Production Plant:</b>										
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-
System Generation	SG-P	2.125%	26,031	26,031	26,031	26,031	26,031	-	26,031	26,031
Total Hydro Plant			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	26,031	26,031
<b>Other Production Plant:</b>										
Control Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-
<b>General Plant:</b>										
California	CA	0.000%	505,860	505,860	505,860	505,860	505,860	-	-	-
General Office	CN	0.000%	-	-	-	-	-	-	-	-
Oregon	OR	2.540%	11,970	11,970	11,970	11,970	11,970	-	-	-
Idaho	ID	0.000%	333,771	333,771	333,771	333,771	333,771	-	-	-
Utah	UT	0.006%	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	-	-	-
General Office	SO	3.806%	8,020	8,020	8,020	8,020	8,020	-	-	-
Washington	WA	1.674%	4,605,142	4,605,142	4,605,142	4,605,142	4,605,142	-	-	-
Eastern Wyoming	WYP	0.000%	35,439	35,439	35,439	35,439	35,439	-	-	-
Western Wyoming	WYU	0.000%	35,439	35,439	35,439	35,439	35,439	-	-	-
Total General Plant			15,480,508	15,480,508	15,480,508	15,480,508	15,480,508	-	35,439	35,439
<b>Total Amortization</b>			<b>1,221,238,463</b>	<b>1,224,487,780</b>	<b>1,226,697,295</b>	<b>1,227,390,208</b>	<b>1,227,996,794</b>	<b>692,913</b>	<b>5,575,597</b>	<b>5,587,955</b>
<b>Total Depreciation &amp; Amortization</b>										
			32,493,404,668	32,592,912,388	32,655,678,064	32,702,395,092	32,749,081,516	46,717,028	85,016,690	85,139,092
			84,615,513	84,748,908	84,904,270	85,016,690	85,139,092	66,866,424	254,574,708	254,574,708

Depreciation Expense	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Adjustments	Apr 2025	Adjustments	Apr 2025
<b>DEPRECIATION EXPENSE</b>									
<b>Steam Production Plant:</b>									
Control Area Generation - East	5,071%	21,674,529	21,674,529	21,674,529	21,674,529	21,674,529	21,674,529	21,674,529	21,674,529
Control Area Generation - West	17.616%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
System Generation	2.898%	233,150	232,994	232,839	232,683	232,528	232,373	232,218	232,063
Renewable - Blundell	2.898%	128,692,282	13,603	128,678,685	13,603	128,665,088	13,603	128,651,491	13,603
Renewable - Blundell - West	2.898%	29,646,130	72,075	29,646,130	72,075	29,646,130	72,075	29,646,130	72,075
Renewable - Blundell - East	5.071%	1,845,023	7,796	1,845,023	7,796	1,845,023	7,796	1,845,023	7,796
Control Area Generation - East	20.210%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Control Area Generation - West	20.210%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
System Generation	2.619%	5,385,075,640	22,292,227	5,385,075,640	22,292,227	5,385,075,640	22,292,227	5,385,075,640	22,292,227
System Generation	4.348%	896,953,142	1,957,353	896,953,142	1,957,353	896,953,142	1,957,353	896,953,142	1,957,353
System Generation	0.000%	246,766,011	893,316	246,766,011	893,316	246,766,011	893,316	246,766,011	893,316
System Generation	0.000%	98,522,128	98,522,128	98,522,128	98,522,128	98,522,128	98,522,128	98,522,128	98,522,128
Total Steam Plant		1,242,241,287	2,845,476	1,242,241,287	2,845,476	1,242,241,287	2,845,476	1,242,241,287	2,845,476
<b>Hydro Production Plant:</b>									
System Generation	3.517%	1,519,800,008	4,438,659	1,519,800,008	4,438,659	1,519,800,008	4,438,659	1,519,800,008	4,438,659
Control Area Generation - East	3.694%	574,193,385	1,761,635	574,193,385	1,761,635	574,193,385	1,761,635	574,193,385	1,761,635
Control Area Generation - West	4.209%	3,546,000,606	12,424,009	3,546,000,606	12,424,009	3,546,000,606	12,424,009	3,546,000,606	12,424,009
System Generation - Wind	0.195%	(21,167,878)	(3,438)	(21,167,878)	(3,438)	(21,167,878)	(3,438)	(21,167,878)	(3,438)
Total Hydro Plant		5,612,886,121	18,621,284	5,612,886,121	18,621,284	5,612,886,121	18,621,284	5,612,886,121	18,621,284
<b>Transmission Plant:</b>									
Control Area Generation - East	1.714%	169,951,161	241,160	169,951,161	241,160	169,951,161	241,160	169,951,161	241,160
Control Area Generation - West	1.790%	18,278,923	27,116	18,278,923	27,116	18,278,923	27,116	18,278,923	27,116
System Generation	1.714%	8,346,563,344	11,859,487	8,346,563,344	11,859,487	8,346,563,344	11,859,487	8,346,563,344	11,859,487
System Generation	1.714%	6,533,693,427	12,127,863	6,533,693,427	12,127,863	6,533,693,427	12,127,863	6,533,693,427	12,127,863
Total Transmission Plant		15,139,939,936	34,358,566	15,139,939,936	34,358,566	15,139,939,936	34,358,566	15,139,939,936	34,358,566
<b>Distribution Plant:</b>									
California	2.715%	428,904,664	970,106	428,904,664	970,106	428,904,664	970,106	428,904,664	970,106
Oregon	2.274%	2,711,638,902	5,111,069	2,711,638,902	5,111,069	2,711,638,902	5,111,069	2,711,638,902	5,111,069
Washington	2.593%	649,873,977	1,398,240	649,873,977	1,398,240	649,873,977	1,398,240	649,873,977	1,398,240
Eastern Wyoming	2.658%	787,200,112	1,736,294	787,200,112	1,736,294	787,200,112	1,736,294	787,200,112	1,736,294
Utah	2.539%	4,208,556,156	8,855,709	4,208,556,156	8,855,709	4,208,556,156	8,855,709	4,208,556,156	8,855,709
Idaho	2.648%	475,707,837	1,003,427	475,707,837	1,003,427	475,707,837	1,003,427	475,707,837	1,003,427
Western Wyoming		151,230,985	333,754	151,230,985	333,754	151,230,985	333,754	151,230,985	333,754
Total Distribution Plant		9,413,010,233	19,408,689	9,413,010,233	19,408,689	9,413,010,233	19,408,689	9,413,010,233	19,408,689
<b>General Plant:</b>									
California	2.016%	25,251,235	40,906	25,251,235	40,906	25,251,235	40,906	25,251,235	40,906
Oregon	2.323%	270,022,614	474,224	270,022,614	474,224	270,022,614	474,224	270,022,614	474,224
Washington	2.365%	51,984,835	98,813	51,984,835	98,813	51,984,835	98,813	51,984,835	98,813
Eastern Wyoming	2.476%	116,101,130	239,801	116,101,130	239,801	116,101,130	239,801	116,101,130	239,801
Utah	1.988%	63,744,985	104,346	63,744,985	104,346	63,744,985	104,346	63,744,985	104,346
Idaho	2.091%	18,937,555	33,020	18,937,555	33,020	18,937,555	33,020	18,937,555	33,020
Eastern Wyoming	2.913%	98,705,054	239,415	98,705,054	239,415	98,705,054	239,415	98,705,054	239,415
Control Area Generation - East	4.762%	10,547,551	69,104	10,547,551	69,104	10,547,551	69,104	10,547,551	69,104
Control Area Generation - West	3.854%	211,315,620	379,104	211,315,620	379,104	211,315,620	379,104	211,315,620	379,104
System Generation	6.081%	391,486,615	1,975,724	391,486,615	1,975,724	391,486,615	1,975,724	391,486,615	1,975,724
General Office	0.000%	19,430,336	31,031	19,430,336	31,031	19,430,336	31,031	19,430,336	31,031
Jim Bridger Generation	5.797%	14,452,457	70,051	14,452,457	70,051	14,452,457	70,051	14,452,457	70,051
Customer Service	3.623%	3,011,854	9,112	3,011,854	9,112	3,011,854	9,112	3,011,854	9,112
Control Area Energy - East	0.000%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Control Area Energy - West	0.000%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Total General Plant		1,596,738,758	4,559,702	1,596,738,758	4,559,702	1,596,738,758	4,559,702	1,596,738,758	4,559,702
<b>Mining Plant:</b>									
Control Area Energy - East	0.000%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Control Area Energy - West	0.000%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Total Mining Plant		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>Total Depreciation Expense</b>									
		31,789,466,360	79,861,103	31,789,466,360	79,861,103	31,789,466,360	79,861,103	31,789,466,360	79,861,103
		1,629,281	1,629,281	1,629,281	1,629,281	1,629,281	1,629,281	1,629,281	1,629,281
		1,629,281	1,629,281	1,629,281	1,629,281	1,629,281	1,629,281	1,629,281	1,629,281
		32,418,376,641	81,490,384	32,418,376,641	81,490,384	32,418,376,641	81,490,384	32,418,376,641	81,490,384
		80,930,977	157,484,329	80,930,977	157,484,329	80,930,977	157,484,329	80,930,977	157,484,329

PacificCorp  
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Description	Factor	Depreciation Rate	Dec-2024	Jan-2025	Feb-2025	Mar-2025	Apr-2025	Adjustments	Dec-2024	Jan-2025	Feb-2025	Mar-2025	Apr-2025	Adjustments
<b>AMORTIZATION EXPENSE</b>														
<b>Intangible Plant:</b>														
California	CA	0.019%	481,167	481,167	481,167	481,167	481,167	-	481,167	481,167	481,167	481,167	481,167	-
Customer Service	CN	6.643%	225,529,972	225,759,934	225,589,896	225,419,858	225,249,820	(170,038)	225,529,972	225,759,934	225,589,896	225,419,858	225,249,820	(170,038)
Jim Bridger Generation	ID	11.646%	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	(86)	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	(86)
Idaho	ID	0.517%	4,366,531	4,366,531	4,366,531	4,366,531	4,366,531	(86)	4,366,531	4,366,531	4,366,531	4,366,531	4,366,531	(86)
Idaho Falls Generation	OR	20.006%	4,062,544	4,062,544	4,062,544	4,062,544	4,062,544	(59)	4,062,544	4,062,544	4,062,544	4,062,544	4,062,544	(59)
Central Area Energy - East	CAEE	3.253%	118,319,762	118,284,676	118,249,589	118,214,503	118,179,416	(35,087)	118,319,762	118,284,676	118,249,589	118,214,503	118,179,416	(35,087)
System Generation	SG	4.120%	69,408,501	69,391,630	69,374,760	69,357,889	69,341,019	(18,871)	69,408,501	69,391,630	69,374,760	69,357,889	69,341,019	(18,871)
Central Area Generation - East	CAGE	1.783%	29,254,351	29,252,952	29,251,553	29,250,154	29,248,755	(1,399)	29,254,351	29,252,952	29,251,553	29,250,154	29,248,755	(1,399)
Central Area Generation - West	CAGW	7.085%	579,387,330	583,187,715	586,993,948	590,800,181	594,606,414	(4,866)	579,387,330	583,187,715	586,993,948	590,800,181	594,606,414	(4,866)
General Office	SO	2.593%	103,315,107	103,310,442	103,305,776	103,301,110	103,296,445	(4,866)	103,315,107	103,310,442	103,305,776	103,301,110	103,296,445	(4,866)
System Generation	SGP	0.006%	223,240	223,229	223,219	223,209	223,199	(10)	223,240	223,229	223,219	223,209	223,199	(10)
Washington	WA	0.006%	2,038,986	2,038,986	2,038,986	2,038,986	2,038,986	(771)	2,038,986	2,038,986	2,038,986	2,038,986	2,038,986	(771)
Eastern Wyoming	WYP	2.227%	5,750,431	5,750,431	5,750,431	5,750,431	5,750,431	-	5,750,431	5,750,431	5,750,431	5,750,431	5,750,431	-
System Generation	SG-U	3.197%	9,992,502	9,976,525	9,960,548	9,944,571	9,928,594	(16,977)	9,992,502	9,976,525	9,960,548	9,944,571	9,928,594	(16,977)
Klamath Hydro Relicensing	SG-L	0.000%	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	-	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	-
Total Intangible Plant		0.000%	1,205,012,338	1,206,497,078	1,206,656,666	1,206,816,254	1,206,975,843	1,402,572	1,205,012,338	1,206,497,078	1,206,656,666	1,206,816,254	1,206,975,843	1,402,572
<b>Hydro Production Plant:</b>														
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG-P	2.125%	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	26,031	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	26,031
Total Hydro Plant		0.000%	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	26,031	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	26,031
<b>Other Production Plant:</b>														
Control Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		0.000%	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	0.000%	506,860	506,860	506,860	506,860	506,860	-	506,860	506,860	506,860	506,860	506,860	-
General Office	CN	2.540%	5,654,454	5,654,454	5,654,454	5,654,454	5,654,454	-	5,654,454	5,654,454	5,654,454	5,654,454	5,654,454	-
Oregon	OR	0.000%	333,771	333,771	333,771	333,771	333,771	-	333,771	333,771	333,771	333,771	333,771	-
Idaho	ID	0.000%	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	-	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	-
General Office	IO	0.006%	9,024	9,024	9,024	9,024	9,024	-	9,024	9,024	9,024	9,024	9,024	-
Washington	WA	3.800%	8,020	8,020	8,020	8,020	8,020	-	8,020	8,020	8,020	8,020	8,020	-
Eastern Wyoming	WYP	1.674%	4,605,142	4,605,142	4,605,142	4,605,142	4,605,142	-	4,605,142	4,605,142	4,605,142	4,605,142	4,605,142	-
Western Wyoming	WYU	0.000%	15,480,508	15,480,508	15,480,508	15,480,508	15,480,508	-	15,480,508	15,480,508	15,480,508	15,480,508	15,480,508	-
Total General Plant		0.000%	35,439	35,439	35,439	35,439	35,439	-	35,439	35,439	35,439	35,439	35,439	-
<b>Total Amortization</b>			5,611,278	5,637,785	5,654,299	5,670,813	5,687,327	1,402,572	5,611,278	5,637,785	5,654,299	5,670,813	5,687,327	1,402,572
<b>Total Depreciation &amp; Amortization</b>			85,472,382	86,169,023	86,935,792	87,702,506	88,469,220	123,455,696	85,472,382	86,169,023	86,935,792	87,702,506	88,469,220	123,455,696
			33,023,656,224	33,252,076,627	33,480,508,575	33,709,024,271	33,937,473,000	33,402,014,271	33,023,656,224	33,252,076,627	33,480,508,575	33,709,024,271	33,937,473,000	33,402,014,271
			86,598,024	86,997,632	87,497,240	87,996,848	88,496,456	86,598,024	86,598,024	86,997,632	87,497,240	87,996,848	88,496,456	86,598,024

PacificCorp  
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Jun 2022 - Dec 2025 Depreciation & Amortization Expense

DEPRECIATION EXPENSE																		
Description	Factor	Depreciation Rate	May 2025 Adjustments	Adjusted EPIS Balance	Depreciation Expense	Jun 2025 Adjustments	Adjusted EPIS Balance	Depreciation Expense	Jul 2025 Adjustments	Adjusted EPIS Balance	Depreciation Expense	Aug 2025 Adjustments	Adjusted EPIS Balance	Depreciation Expense	Sep 2025 Adjustments	Adjusted EPIS Balance	Depreciation Expense	
<b>Steam Production Plant:</b>																		
Control Area Generation - East	CAGE	5.071%	21,643,334	(229,923)	5,123,305,950	21,644,576	5,122,204,314	21,644,763	(1,101,637)	5,120,478,948	21,646,782	(1,778,474)	5,118,737,891	21,633,458	(694,698)			
Control Area Generation - West	CAGW	17.616%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
System Generation	SG	2.898%	96,199,739	(64,380)	96,135,360	232,217	96,070,980	232,062	(64,380)	95,942,220	231,906	(64,380)	95,842,220	231,751	(64,380)			
Renewable - Bundled	SG	2.898%	129,370,148	13,603	129,383,751	312,377	129,696,130	312,410	13,603	129,999,587	312,443	13,603	129,411,580	312,475	13,603			
Renewable - Blended	SG	2.898%	29,646,130	72,075	29,646,130	72,075	29,646,130	72,075		29,646,130	72,075		29,646,130	72,075				
Renewable - Dispatch	SG	2.898%	1,845,023	7,796	1,845,023	7,796	1,845,023	7,796		1,845,023	7,796		1,845,023	7,796				
Renewable - Dispatch	SG	2.898%	1,845,023	7,796	1,845,023	7,796	1,845,023	7,796		1,845,023	7,796		1,845,023	7,796				
Control Area Generation - East	JBG	5.071%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
Control Area Generation - West	JBG	5.071%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
System Generation	SG	20.210%	5,390,765,914	(280,700)	5,390,505,214	22,274,041	5,378,352,800	22,271,105	(1,152,414)	5,379,575,075	22,265,092	(1,789,251)	5,375,784,823	22,257,555	(745,475)			
Total Steam Plant																		
<b>Hydro Production Plant:</b>																		
System Generation	SG-P	2.619%	895,886,662	(242,574)	895,644,088	1,955,120	895,314,323	1,954,498	(328,765)	894,984,557	1,953,776	(328,765)	894,654,792	1,953,056	(329,765)			
Control Area Generation - East	SG-U	4.346%	248,943,322	896,864	249,759,479	901,748	248,848,532	900,655	(150,843)	248,697,690	900,548	(150,843)	248,339,949	900,109	(65,348)			
Control Area Generation - West	SG-P	0.000%	98,552,128	2,852,701	98,552,128	2,852,701	98,552,128	2,852,701		98,552,128	2,852,701		98,552,128	2,852,701				
Total Hydro Plant																		
<b>Other Production Plant:</b>																		
Control Area Generation - East	CAGE	3.517%	1,606,663,205	4,662,543	1,605,110,841	4,708,311	1,603,531,243	4,701,737	(1,570,598)	1,601,960,645	4,697,107	(1,570,598)	1,600,372,047	4,692,478	(1,437,788)			
Control Area Generation - West	CAGW	3.694%	574,365,777	1,763,169	574,365,777	1,763,169	574,365,777	1,763,169		574,365,777	1,763,169		574,365,777	1,763,169				
System Generation	SG-W	4.209%	3,562,239,505	12,430,678	3,574,670,334	12,510,611	3,573,606,352	12,530,544	1,604,017	3,575,210,369	12,536,169	9,762,830	3,584,973,198	12,556,102	1,604,017			
System Generation	SG	0.195%	(21,167,878)	(3,438)	(21,167,878)	(3,438)	(21,167,878)	(3,438)		(21,167,878)	(3,438)		(21,167,878)	(3,438)				
Total Other Plant																		
<b>Transmission Plant:</b>																		
Control Area Generation - East	CAGE	1.714%	169,951,161	241,160	169,951,161	241,160	169,951,161	241,160		169,951,161	241,160		169,951,161	241,160				
Control Area Generation - West	CAGW	1.790%	18,264,868	27,095	18,264,868	27,095	18,264,868	27,095		18,264,868	27,095		18,264,868	27,095				
System Generation	JBG	0.000%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
Total Transmission Plant																		
<b>Distribution Plant:</b>																		
California	CA	2.715%	433,139,351	918,832	434,058,183	989,329	435,047,015	989,651	1,168,820	436,215,835	990,471	1,403,656	437,619,491	991,303	1,652,482			
Oregon	OR	2.274%	2,941,139,962	5,538,918	2,946,678,880	6,078,300	2,952,757,180	6,627,603	3,010,971,950	7,167,543	8,189,129	8,315,018	9,404,037	10,509,071	11,614,104			
Washington	WA	2.593%	660,036,857	1,417,468	661,454,325	1,423,139	662,871,794	1,428,828	3,031,923	6,463,717	1,434,914	1,434,914	6,463,717	1,439,823	6,463,717			
Eastern Wyoming	WYP	2.656%	798,117,676	1,763,645	799,881,321	1,769,879	801,644,976	1,775,872	4,246,805	8,492,680	1,781,527	4,246,805	8,492,680	1,787,581	4,246,805			
Utah	UT	2.539%	4,317,373,685	9,080,153	4,326,453,838	12,510,611	4,335,964,449	16,301,462	4,350,265,911	22,138,155	4,372,404,067	22,138,155	4,394,542,222	28,000,317	4,421,842,539			
Idaho	ID	2.555%	485,280,317	1,018,984	486,299,301	1,022,725	487,318,226	1,026,451	1,988,466	4,486,932	1,031,417	1,988,466	4,486,932	1,035,383	4,491,818			
Western Wyoming	WYU	2.648%	151,074,100	333,608	151,407,708	333,608	151,741,316	333,608	(31,377)	151,710,040	333,608	(31,377)	151,678,663	333,608	(31,377)			
Total Distribution Plant																		
California	CA	2.016%	25,098,592	42,191	25,140,783	42,188	25,182,974	42,185	53,782	25,236,756	42,249	(31,405)	25,290,551	42,264	(64,609)			
Oregon	OR	2.323%	267,414,187	518,044	267,932,231	517,326	268,450,557	516,719	(95,689)	268,969,866	516,103	(205,415)	269,489,281	515,487	(694,698)			
Washington	WA	2.365%	51,544,734	101,729	51,646,463	101,635	51,748,192	101,527	18,816	51,850,008	101,415	18,816	51,951,824	101,303	18,816			
Eastern Wyoming	WYP	2.476%	123,110,831	252,819	123,363,650	252,819	123,616,469	252,819	102,491	123,869,288	252,819	102,491	124,122,107	252,819	102,491			
Utah	UT	1.988%	3,662,300	106,988	3,769,288	107,326	3,876,276	107,664	198,230	3,983,264	108,002	326,854	4,090,252	108,338	355,842			
Idaho	ID	1.986%	64,693,390	106,988	64,800,378	107,326	64,907,366	107,664	198,230	65,014,354	108,002	326,854	65,121,342	108,338	355,842			
Eastern Wyoming	WYP	2.091%	18,802,941	32,766	18,835,707	32,766	18,868,473	32,766	(26,923)	18,901,239	32,766	(26,923)	18,934,005	32,766	(26,923)			
Control Area Generation - East	CAGE	2.913%	97,403,540	236,153	97,639,693	236,153	97,875,846	236,153	(185,650)	98,112,000	236,153	(185,650)	98,348,153	236,153	(185,650)			
Control Area Generation - West	CAGW	4.762%	10,465,862	41,564	10,507,426	41,499	10,548,990	41,434	(16,338)	10,590,554	41,369	(16,338)	10,632,112	41,304	(16,338)			
System Generation	SG	3.854%	210,213,334	675,551	210,888,885	674,941	211,564,436	674,332	(220,897)	212,235,333	673,723	(220,897)	212,906,230	672,515	(220,897)			
General Office	SO	0.081%	393,117,873	1,960,629	395,078,502	1,960,629	397,039,131	1,960,629	4,816,732	401,855,863	1,960,629	4,816,732	403,672,605	1,960,629	4,816,732			
Customer Service	JBG	0.000%	16,913,493	30,966	16,913,493	30,966	16,913,493	30,966	(103,369)	16,810,124	30,966	(103,369)	16,706,755	30,966	(103,369)			
Control Area Energy - East	CAEE	5.797%	13,960,707	67,675	14,028,382	67,675	14,096,057	67,675	(98,350)	14,164,407	67,675	(98,350)	14,232,762	67,675	(98,350)			
Control Area Energy - West	CAEW	3.623%	1,804,464,612	8,539	1,804,473,151	8,539	1,804,481,690	8,539	(11,448)	1,804,490,138	8,539	(11,448)	1,804,498,686	8,539	(11,448)			
Total General Plant																		
Control Area Energy - East	CAEE	0.000%	1,629,801	-	1,629,801	-	1,629,801	-	-	1,629,801	-	-	1,629,801	-	-			
Total General Plant																		
<b>Total Depreciation Expense</b>																		
Control Area Energy - East			81,189,146	87,537,049	32,490,876,913	81,446,457	81,012,098	32,571,868,011	81,623,226	56,248,376	32,628,136,397	81,758,794	72,669,309	32,700,805,696	81,897,473	85,186,970		
Total Depreciation Expense																		



PacificCorp  
Washington 2023 General Rate Case  
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Sep 2025	Adjustments
<b>AMORTIZATION EXPENSE</b>													
<b>Intangible Plant:</b>													
California	CA	0.019%	481,167	481,167	481,167	481,167	481,167	-	481,167	8	-	8	-
Customer Service	CN	6.643%	225,079,782	224,908,744	224,736,706	224,564,668	224,392,630	(170,038)	224,392,630	1,242,644	(170,038)	1,242,702	(170,038)
Jim Bridger Generation	JBG	11.646%	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	(86)	2,634,359	25,567	(86)	25,567	(86)
Idaho	ID	0.517%	4,366,400	4,366,400	4,366,400	4,366,400	4,366,400	(86)	4,366,400	1,880	(86)	1,880	(86)
Idaho Falls	IF	0.000%	4,036,227	4,036,227	4,036,227	4,036,227	4,036,227	(86)	4,036,227	1,880	(86)	1,880	(86)
Central Area Energy - East	CAEE	20.006%	4,036,488	4,036,488	4,036,488	4,036,488	4,036,488	(388)	4,036,488	1,880	(388)	1,880	(388)
System Generation	SG	3.253%	118,144,330	118,029,243	118,074,157	118,039,070	118,003,983	(35,087)	118,003,983	320,166	(35,087)	319,976	(35,087)
Central Area Generation - East	CAGE	4.120%	69,324,148	238,065	69,307,278	238,065	69,290,407	(18,871)	69,290,407	237,949	(18,871)	237,833	(18,871)
Central Area Generation - West	CAGW	1.783%	29,247,356	43,455	29,245,958	43,455	29,244,761	(1,399)	29,244,761	43,449	(1,399)	43,447	(1,399)
General Office	SO	7.085%	597,763,222	3,877,699	591,640,921	3,481,720	592,726,948	(4,866)	592,726,948	2,819	(4,866)	2,819	(4,866)
System Generation	SGP	2.593%	103,251,779	2,231,899	103,282,448	2,231,899	103,277,783	(771)	103,277,783	2,819	(771)	2,819	(771)
Washington	WA	0.006%	2,036,986	2,036,986	2,036,986	2,036,986	2,036,986	10	2,036,986	10	10	10	10
Eastern Wyoming	WYP	2.227%	5,750,431	5,750,431	5,750,431	5,750,431	5,750,431	-	5,750,431	10,672	-	10,672	-
System Generation	SG-U	3.197%	9,907,617	9,850,640	9,873,663	9,856,686	9,839,709	(16,977)	9,839,709	26,237	(16,977)	26,237	(16,977)
Klamath Hydro Relicensing	SG-L	0.000%	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	-	74,111,750	-	-	-	-
Total Intangible Plant			1,212,155,003	5,609,169	3,631,054	1,215,786,057	5,620,408	841,379	1,216,627,436	5,635,909	(7,163)	5,655,965	(7,163)
<b>Hydro Production Plant:</b>													
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG-P	2.125%	14,697,018	26,031	14,697,018	26,031	14,697,018	-	14,697,018	26,031	-	26,031	-
Total Hydro Plant			14,697,018	26,031	14,697,018	26,031	14,697,018	-	14,697,018	26,031	-	26,031	-
<b>Other Production Plant:</b>													
Control Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>													
California	CA	0.000%	506,860	506,860	506,860	506,860	506,860	-	506,860	-	-	-	-
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	2.540%	11,970	11,970	11,970	11,970	11,970	-	11,970	11,970	-	11,970	-
Idaho	ID	0.000%	333,771	333,771	333,771	333,771	333,771	-	333,771	-	-	-	-
Idaho Falls	IF	0.006%	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	-	1,915,339	9,024	-	9,024	-
General Office	SO	3.806%	1,532,816	8,020	1,532,816	8,020	1,532,816	-	1,532,816	8,020	-	8,020	-
Washington	WA	1.674%	4,605,142	6,425	4,605,142	6,425	4,605,142	-	4,605,142	6,425	-	6,425	-
Eastern Wyoming	WYP	0.000%	-	-	-	-	-	-	-	-	-	-	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			15,480,508	35,439	15,480,508	35,439	15,480,508	-	15,480,508	35,439	-	35,439	-
<b>Total Amortization</b>			<b>1,242,352,528</b>	<b>5,670,639</b>	<b>3,631,054</b>	<b>1,245,963,562</b>	<b>5,681,878</b>	<b>841,379</b>	<b>1,246,804,961</b>	<b>5,695,379</b>	<b>(7,163)</b>	<b>5,695,140</b>	<b>(7,163)</b>
<b>Total Depreciation &amp; Amortization</b>													
			33,645,671,392	86,859,786	91,168,103	33,756,839,495	87,127,336	81,853,477	33,874,934,186	87,458,934	56,241,213	34,092,926,611	85,014,898



PacifiCorp  
Washington 2023 General Rate Case  
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Oct 2025		Nov 2025		Dec 2025		12 ME December 24 Depreciation Expense	Incremental - 2024 to 2025	12 ME December 25 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	CA	0.019%	481,167	8	481,167	-	481,167	8	15,076,213	(135,547)	14,940,667
Customer Service	CN	6.643%	224,229,592	1,241,761	224,059,555	(170,038)	223,889,517	1,238,978	306,808	-	306,808
Jim Bridger Generation	JBG	11.646%	2,634,359	25,567	2,634,359	-	2,634,359	25,567	22,559	(5)	22,559
Idaho	ID	0.517%	4,365,968	1,880	4,365,962	(66)	4,365,962	1,880	22,564	(9)	22,559
Idaho Power	IP	20.006%	4,066,927	1,880	4,066,918	(88)	4,066,918	1,880	11,430	(11)	11,419
Central Area Energy - East	CAEE	20.006%	4,066,927	1,880	4,066,918	(88)	4,066,918	1,880	11,430	(11)	11,419
System Generation	SG	3.253%	117,938,897	319,881	117,938,816	(81)	117,938,816	319,881	3,856,266	(832)	3,855,434
Central Area Generation - East	CAGE	4.120%	69,239,795	237,776	69,222,925	(35,087)	69,222,925	237,776	2,864,081	(8,342)	2,855,739
Central Area Generation - West	CAGW	1.783%	29,240,362	43,445	29,238,963	(1,399)	29,237,564	43,441	521,723	(299)	521,424
General Office	SO	7.085%	738,616,413	4,360,709	739,907,271	36,139,699	776,045,920	4,475,247	39,692,820	5,185,600	44,878,420
System Generation	SG-P	2.593%	103,288,451	2,231,399	103,283,966	(4,485)	103,283,920	2,231,319	2,679,539	(1,452)	2,678,088
Washington	WA	0.006%	2,036,986	10	2,036,986	(771)	2,036,986	10	34,425	13	34,438
Eastern Wyoming	WY	0.006%	5,750,431	10,672	5,750,431	-	5,750,431	10,672	128,061	-	128,061
System Generation	SG-U	2.227%	9,822,732	26,191	9,805,555	(16,977)	9,788,777	26,101	322,709	(6,513)	316,196
Klamath Hydro Relicensing	SG-LJ	3.197%	74,111,750	-	74,111,750	-	74,111,750	-	65,516,913	5,018,814	70,535,727
Total Intangible Plant	SG-P	0.000%	1,391,774,966	6,494,764	1,392,819,180	1,044,213	1,396,711,232	6,606,985	-	-	-
<b>Hydro Production Plant:</b>											
System Generation	SG-LJ	0.000%	-	-	-	-	-	-	-	-	-
System Generation	SG-P	2.125%	14,697,018	26,031	14,697,018	-	14,697,018	26,031	312,376	-	312,376
Total Hydro Plant	SG-P	0.000%	14,697,018	26,031	14,697,018	-	14,697,018	26,031	312,376	-	312,376
<b>Other Production Plant:</b>											
Control Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-	-
Total Other Plant	CAGE	0.000%	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>											
California	CA	0.000%	506,860	-	506,860	-	506,860	-	-	-	-
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-
Oregon	OR	2.540%	5,654,454	11,970	5,654,454	-	5,654,454	11,970	143,641	-	143,641
Idaho	ID	0.000%	333,771	-	333,771	-	333,771	-	-	-	-
General Office	IO	0.006%	1,915,339	9,024	1,915,339	-	1,915,339	9,024	108,292	-	108,292
Idaho	IU	0.006%	1,915,339	9,024	1,915,339	-	1,915,339	9,024	108,292	-	108,292
Washington	WA	3.800%	2,532,816	8,020	2,532,816	-	2,532,816	8,020	96,240	-	96,240
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	4,605,142	-	4,605,142	6,425	77,099	-	77,099
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-
Total General Plant	WYU	0.000%	15,480,508	35,439	15,480,508	-	15,480,508	35,439	425,272	-	425,272
<b>Total Amortization</b>			1,391,952,492	6,556,235	1,392,996,705	1,044,213	1,392,996,705	6,559,118	66,254,560	5,018,814	71,273,375
<b>Total Depreciation &amp; Amortization</b>											
			34,177,945,158	88,597,269	34,253,843,113	75,897,955	34,253,843,113	88,763,103	1,012,889,612	35,632,401	1,048,522,013
			Ref. 6.1.3 R	Ref. 6.1.3 R	Ref. 6.1.3 R	Ref. 6.1.3 R	Ref. 6.1.3 R	Ref. 6.1.3 R	Ref. 14.2.3 R	Ref. 14.2.3 R	Ref. 14.2.3 R
			Ext. SLC-12	Ext. SLC-12	Ext. SLC-12	Ext. SLC-12	Ext. SLC-12	Ext. SLC-12	Ext. SLC-12	Ext. SLC-12	Ext. SLC-12
			1,012,889,612	1,012,889,612	1,012,889,612	1,012,889,612	1,012,889,612	1,012,889,612	35,632,401	35,632,401	1,048,522,013

Total Not Including Mining

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Depreciation and Amortization Reserve - Year 1**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Steam Depreciation Reserve	108SP	PRO	(458,861,018)	CAGE	0.000%	-	
Steam Depreciation Reserve	108SP	PRO	0	CAGW	22.163%	0	
Steam Depreciation Reserve	108SP	PRO	(3,848,523)	SG	7.979%	(307,065)	
Steam Depreciation Reserve	108SP	PRO	0	JBG	22.163%	0	
Hydro Depreciation Reserve	108HP	PRO	(34,954,516)	SG-P	7.979%	(2,788,943)	
Hydro Depreciation Reserve	108HP	PRO	(15,130,568)	SG-U	7.979%	(1,207,234)	
Other Depreciation Reserve	108OP	PRO	(64,975,839)	CAGE	0.000%	-	
Other Depreciation Reserve	108OP	PRO	(39,693,691)	CAGW	22.163%	(8,797,306)	
Other Depreciation Reserve	108OP	PRO	83,144	SG	7.979%	6,634	
Other Wind Depreciation Reserve	108OP	PRO	(286,448,913)	SG-W	7.979%	(22,855,121)	
Transmission Depreciation Reserve	108TP	PRO	(5,787,841)	CAGE	0.000%	-	
Transmission Depreciation Reserve	108TP	PRO	(582,216)	CAGW	22.163%	(129,036)	
Transmission Depreciation Reserve	108TP	PRO	(222,685,860)	SG	7.979%	(17,767,609)	
Transmission Depreciation Reserve	108TP	PRO	-	JBG	22.163%	-	
Distribution Depreciation Reserve	108360	PRO	(2,421,397)	WA	Situs	(210,311)	
Distribution Depreciation Reserve	108361	PRO	(4,688,534)	WA	Situs	(407,223)	
Distribution Depreciation Reserve	108362	PRO	(38,797,550)	WA	Situs	(3,369,766)	
Distribution Depreciation Reserve	108364	PRO	(47,666,777)	WA	Situs	(4,140,103)	
Distribution Depreciation Reserve	108365	PRO	(29,815,315)	WA	Situs	(2,589,613)	
Distribution Depreciation Reserve	108366	PRO	(15,010,081)	WA	Situs	(1,303,702)	
Distribution Depreciation Reserve	108367	PRO	(34,609,118)	WA	Situs	(3,005,979)	
Distribution Depreciation Reserve	108368	PRO	(51,554,380)	WA	Situs	(4,477,762)	
Distribution Depreciation Reserve	108369	PRO	(32,441,122)	WA	Situs	(2,817,677)	
Distribution Depreciation Reserve	108370	PRO	(8,800,030)	WA	Situs	(764,328)	
Distribution Depreciation Reserve	108371	PRO	(290,676)	WA	Situs	(25,247)	
Distribution Depreciation Reserve	108373	PRO	(2,083,324)	WA	Situs	(180,947)	
General Depreciation Reserve	108GP	PRO	(659,172)	CA	Situs	-	
General Depreciation Reserve	108GP	PRO	(5,007,345)	OR	Situs	-	
General Depreciation Reserve	108GP	PRO	(1,541,446)	WA	Situs	(1,541,446)	
General Depreciation Reserve	108GP	PRO	(5,055,186)	WY-ALL	Situs	-	
General Depreciation Reserve	108GP	PRO	(15,192,721)	UT	Situs	-	
General Depreciation Reserve	108GP	PRO	(3,822,007)	ID	Situs	-	
General Depreciation Reserve	108GP	PRO	(1,086,228)	WY-ALL	Situs	-	
General Depreciation Reserve	108GP	PRO	(2,149,969)	CAGE	0.000%	-	
General Depreciation Reserve	108GP	PRO	(18,752)	CAGW	22.163%	(4,156)	
General Depreciation Reserve	108GP	PRO	(10,629,760)	SG	7.979%	(848,125)	
General Depreciation Reserve	108GP	PRO	(10,975,267)	SO	7.085%	(777,552)	
General Depreciation Reserve	108GP	PRO	31,702	JBG	22.163%	7,026	
General Depreciation Reserve	108GP	PRO	490,412	CN	6.743%	33,068	
General Depreciation Reserve	108GP	PRO	(26,471)	CAEE	0.000%	-	
Mining Depreciation Reserve	108MP	PRO	-	CAEE	0.000%	-	
Total Depreciation Reserve			<u>(1,456,706,354)</u>			<u>(80,269,523)</u>	6.2.2_R

**Description of Adjustment:**

This adjustment steps forward the depreciation reserve through calendar year 2024. This adjustment reflects reserve balances on the Average-of-Monthly-Averages (AMA) methodology, consistent with the methodology used to include electric plant in-service items in rate base for the calendar year 2024.

*This rebuttal reserve adjustment includes the changes made to depreciation expense in adjustment 6.1\_R.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Depreciation and Amortization Reserve - Year 1**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Intangible Amortization Reserve	111IP	PRO	(184)	CA	Situs	-	
<i>Intangible Amortization Reserve</i>	<i>111IP</i>	<i>PRO</i>	<i>(26,204,729)</i>	<i>CN</i>	<i>6.743%</i>	<i>(1,766,980)</i>	
Intangible Amortization Reserve	111IP	PRO	(43,069)	ID	Situs	-	
<i>Intangible Amortization Reserve</i>	<i>111IP</i>	<i>PRO</i>	<i>(5,330,801)</i>	<i>CAGE</i>	<i>0.000%</i>	-	
Intangible Amortization Reserve	111IP	PRO	(14,242)	OR	Situs	-	
Intangible Amortization Reserve	111IP	PRO	7,581	CAEE	0.000%	-	
<i>Intangible Amortization Reserve</i>	<i>111IP</i>	<i>PRO</i>	<i>(6,780,186)</i>	<i>SG</i>	<i>7.979%</i>	<i>(540,976)</i>	
Intangible Amortization Reserve	111IP	PRO	(1,010,460)	CAGW	22.163%	(223,948)	
Intangible Amortization Reserve	111IP	PRO	(613,616)	JBG	22.163%	(135,996)	
Intangible Amortization Reserve	111IP	PRO	(5,249,947)	SG-P	7.979%	(418,882)	
<i>Intangible Amortization Reserve</i>	<i>111IP</i>	<i>PRO</i>	<i>(250,717)</i>	<i>SG-U</i>	<i>7.979%</i>	<i>(20,004)</i>	
<i>Intangible Amortization Reserve</i>	<i>111IP</i>	<i>PRO</i>	<i>(59,113,177)</i>	<i>SO</i>	<i>7.085%</i>	<i>(4,187,921)</i>	
<i>Intangible Amortization Reserve</i>	<i>111IP</i>	<i>PRO</i>	<i>(51,095)</i>	<i>UT</i>	<i>Situs</i>	-	
Intangible Amortization Reserve	111IP	PRO	(249)	WA	Situs	(249)	
Intangible Amortization Reserve	111IP	PRO	(256,122)	WY-ALL	Situs	-	
Intangible Amortization Reserve	111IP	PRO	-	WY-ALL	Situs	-	
Hydro Amortization Reserve	111HP	PRO	(624,751)	SG-P	7.979%	(49,847)	
Hydro Amortization Reserve	111HP	PRO	-	SG-U	7.979%	-	
Other Amortization Reserve	111OP	PRO	-	CAGE	0.000%	-	
General Amortization Reserve	111GP	PRO	-	CA	Situs	-	
General Amortization Reserve	111GP	PRO	-	CN	6.743%	-	
General Amortization Reserve	111GP	PRO	-	SG	7.979%	-	
General Amortization Reserve	111GP	PRO	(287,282)	OR	Situs	-	
General Amortization Reserve	111GP	PRO	(216,584)	SO	7.085%	(15,344)	
General Amortization Reserve	111GP	PRO	-	ID	Situs	-	
General Amortization Reserve	111GP	PRO	-	UT	Situs	-	
General Amortization Reserve	111GP	PRO	(192,479)	WA	Situs	(192,479)	
General Amortization Reserve	111GP	PRO	(154,199)	WY-ALL	Situs	-	
General Amortization Reserve	111GP	PRO	-	WY-ALL	Situs	-	
		Total	<u>(106,386,307)</u>			<u>(7,552,626)</u>	6.2.3_R
		Grand Total	<u>(1,563,092,661)</u>			<u>(87,822,149)</u>	

**Description of Adjustment:**

This adjustment steps forward the amortization reserve through calendar year 2024. This adjustment reflects reserve balances on the Average-of-Monthly-Averages (AMA) methodology, consistent with the methodology used to include electric plant in-service items in rate base for the calendar year 2024.

*This rebuttal reserve adjustment includes the changes made to amortization expense in adjustment 6.1.1\_R.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Depreciation and Amortization Reserve Summary**

Description	Account	Factor	Adjusted Jun-22 EOP Reserve	Dec-24 AMA Reserve	Adjustment
<b>DEPRECIATION RESERVE</b>					
<b>Steam Production Plant:</b>					
Control Area Generation - East	108SP	CAGE	(2,681,221,819)	(3,126,010,554)	(444,788,734)
Control Area Generation - West	108SP	CAGW	-	0	0
System Generation	108SP	SG	-	(3,848,523)	(3,848,523)
Renewable - Blundell	108SP	SG	(73,912,558)	(86,255,049)	(12,342,491)
Renewable - Blundell 2	108SP	SG	(11,573,085)	(13,302,877)	(1,729,792)
Jim Bridger Generation	108SP	JBG	-	0	0
Total Steam Plant			<u>(2,766,707,462)</u>	<u>(3,229,417,003)</u>	<u>(462,709,541)</u>
<b>Hydro Production Plant:</b>					
Control Area Generation - East	108HP	SG-U	(101,195,553)	(116,326,121)	(15,130,568)
Control Area Generation - West	108HP	SG-P	(329,226,891)	(364,181,407)	(34,954,516)
Klamath	108HP	SG-P	(94,309,989)	(94,309,989)	-
Total Hydro Plant			<u>(524,732,433)</u>	<u>(574,817,517)</u>	<u>(50,085,084)</u>
<b>Other Production Plant:</b>					
Control Area Generation - East	108OP	CAGE	(316,597,191)	(381,573,030)	(64,975,839)
Control Area Generation - West	108OP	CAGW	(253,034,447)	(292,728,138)	(39,693,691)
System Generation	108OP	SG	(147,932)	(64,788)	83,144
System Generation - Wind	108OP	SG-W	257,981,880	(28,467,033)	(286,448,913)
Total Other Plant			<u>(311,797,691)</u>	<u>(702,832,989)</u>	<u>(391,035,298)</u>
<b>Transmission Plant:</b>					
Control Area Generation - East	108TP	CAGE	(47,993,274)	(53,781,115)	(5,787,841)
Control Area Generation - West	108TP	CAGW	(3,948,512)	(4,530,728)	(582,216)
Jim Bridger Generation	108TP	JBG	-	-	-
System Generation	108TP	SG	(2,028,451,388)	(2,251,137,248)	(222,685,860)
Total Transmission Plant			<u>(2,080,393,174)</u>	<u>(2,309,449,092)</u>	<u>(229,055,918)</u>
<b>Distribution Plant:</b>					
California	108364	CA	(153,970,421)	(168,547,804)	(14,577,383)
Oregon	108364	OR	(1,115,327,864)	(1,164,634,698)	(49,306,834)
Washington	108364	WA	(284,166,372)	(307,459,029)	(23,292,657)
Eastern Wyoming	108364	WYP	(301,755,194)	(328,082,506)	(26,327,311)
Utah	108364	UT	(1,109,335,650)	(1,241,524,739)	(132,189,090)
Idaho	108364	ID	(159,159,749)	(174,378,185)	(15,218,436)
Western Wyoming	108364	WYU	(64,617,294)	(71,883,887)	(7,266,593)
Total Distribution Plant			<u>(3,188,332,544)</u>	<u>(3,456,510,848)</u>	<u>(268,178,304)</u>
<b>General Plant:</b>					
California	108GP	CA	(7,281,649)	(7,940,821)	(659,172)
Oregon	108GP	OR	(87,362,705)	(92,370,050)	(5,007,345)
Washington	108GP	WA	(25,617,076)	(27,158,522)	(1,541,446)
Eastern Wyoming	108GP	WYP	(30,671,013)	(35,726,199)	(5,055,186)
Utah	108GP	UT	(104,002,467)	(119,195,188)	(15,192,721)
Idaho	108GP	ID	(22,343,911)	(26,165,918)	(3,822,007)
Western Wyoming	108GP	WYU	(7,216,511)	(8,302,738)	(1,086,228)
Control Area Generation - East	108GP	CAGE	(43,976,158)	(46,126,127)	(2,149,969)
Control Area Generation - West	108GP	CAGW	(1,749,913)	(1,768,666)	(18,752)
System Generation	108GP	SG	(80,973,421)	(91,603,181)	(10,629,760)
General Office	108GP	SO	(121,943,863)	(132,919,130)	(10,975,267)
Jim Bridger Generation	108GP	JBG	(7,821,145)	(7,789,443)	31,702
Jim Bridger Energy	108GP	JBE	-	-	-
Customer Service	108GP	CN	(7,163,685)	(6,673,273)	490,412
Control Area Energy - East	108GP	CAEE	(1,663,994)	(1,690,465)	(26,471)
Total General Plant			<u>(549,787,511)</u>	<u>(605,429,720)</u>	<u>(55,642,209)</u>
<b>Mining Plant:</b>					
Control Area Energy - East	108MP	CAEE	-	-	-
Total Mining Plant			<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Depreciation Reserve</b>			<u>(9,421,750,815)</u>	<u>(10,878,457,169)</u>	<u>(1,456,706,354)</u>
<b>Ref 6.2_R</b>					

**PacifiCorp  
Washington 2023 General Rate Case  
Depreciation and Amortization Reserve Summary**

Description	Account	Factor	Adjusted Jun-22 EOP Reserve	Dec-24 AMA Reserve	Adjustment
<b>AMORTIZATION RESERVE</b>					
<b>Intangible Plant:</b>					
California	111IP	CA	(7,968)	(8,151)	(184)
Customer Service	111IP	CN	(170,220,139)	(196,424,868)	(26,204,729)
Idaho	111IP	ID	(998,124)	(1,041,193)	(43,069)
Jim Bridger Generation	111IP	JBG	(2,096,955)	(2,710,571)	(613,616)
Oregon	111IP	OR	(140,249)	(154,491)	(14,242)
Control Area Energy - East	111IP	CAEE	(3,719)	3,862	7,581
System Generation	111IP	SG	(60,072,645)	(66,852,831)	(6,780,186)
Control Area Generation - East	111IP	CAGE	(30,729,560)	(36,060,360)	(5,330,801)
Control Area Generation - West	111IP	CAGW	(21,091,508)	(22,101,968)	(1,010,460)
General Office	111IP	SO	(336,336,575)	(395,449,752)	(59,113,177)
Renewable - Blundell	111IP	CAGE	-	-	-
System Generation	111IP	SG-P	(43,130,129)	(48,380,076)	(5,249,947)
System Generation	111IP	SG-U	(6,489,147)	(6,739,864)	(250,717)
Klamath Hydro Relicensing	111IP	SG-P	(74,111,750)	(74,111,750)	-
Utah	111IP	UT	31,952,633	31,901,538	(51,095)
Washington	111IP	WA	(13,840)	(14,089)	(249)
Eastern Wyoming	111IP	WYP	(486,786)	(742,908)	(256,122)
Western Wyoming	111IP	WYU	-	-	-
Total Intangible Plant			<u>(713,976,461)</u>	<u>(818,887,473)</u>	<u>(104,911,012)</u>
<b>Hydro Production Plant:</b>					
System Generation	111HP	SG-U	-	-	-
System Generation	111HP	SG-P	(3,451,167)	(4,075,918)	(624,751)
Total Hydro Plant			<u>(3,451,167)</u>	<u>(4,075,918)</u>	<u>(624,751)</u>
<b>Other Production Plant:</b>					
Control Area Generation - East	111OP	CAGE	-	-	-
Total Other Plant			<u>-</u>	<u>-</u>	<u>-</u>
<b>General Plant:</b>					
California	111GP	CA	(505,860)	(505,860)	-
General Office	111GP	CN	-	-	-
System Generation	111GP	SG	-	-	-
Oregon	111GP	OR	(4,919,282)	(5,206,564)	(287,282)
General Office	111GP	SO	(1,283,149)	(1,499,733)	(216,584)
Idaho	111GP	ID	(333,771)	(333,771)	-
Utah	111GP	UT	(33,127)	(33,127)	-
Washington	111GP	WA	(1,951,780)	(2,144,259)	(192,479)
Eastern Wyoming	111GP	WYP	(4,511,206)	(4,665,405)	(154,199)
Western Wyoming	111GP	WYU	-	-	-
Total General Plant			<u>(13,538,173)</u>	<u>(14,388,718)</u>	<u>(850,544)</u>
<b>Total Amortization Reserve</b>			<u>(730,965,801)</u>	<u>(837,352,108)</u>	<u>(106,386,307)</u>
					<b>Ref 6.2.1_R</b>
<b>Total Depreciation &amp; Amortization Reserve</b>			<u>(10,152,716,616)</u>	<u>(11,715,809,277)</u>	<u>(1,563,092,661)</u>
					<b>Ref. 6.2.17_R</b>

PacifiCorp  
Washington 2023 General Rate Case  
Jun 2022 - December 2025 Depreciation and  
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jun 2022	Adjustments	Adjusted Reserve Balance Jul 2022	Adjusted Reserve Balance Aug 2022	Adjustments	Adjusted Reserve Balance Sep 2022	Adjustments	Adjusted Reserve Balance Oct 2022	Adjustments	Adjusted Reserve Balance Nov 2022	Adjustments	Adjusted Reserve Balance Dec 2022
<b>DEPRECIATION RESERVE</b>													
<b>Steam Production Plant:</b>													
Control Area Generation - East	CAGE	(2,661,224,819)	(18,326,842)	(2,679,551,661)	(2,717,924,455)	(18,392,556)	(2,736,316,711)	(18,404,128)	(2,754,720,839)	(18,435,132)	(2,773,155,971)	(18,461,377)	(2,791,617,348)
Control Area Generation - West	CAGW	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(153,915)	(153,915)	(307,830)	(461,745)	(153,915)	(615,660)	(153,915)	(769,575)	(153,915)	(923,490)	(153,915)	(1,077,405)
Renewable - Blundell	SG	(73,912,556)	(511,584)	(74,424,141)	(74,935,725)	(511,584)	(75,447,308)	(511,584)	(75,958,892)	(511,584)	(76,470,475)	(511,584)	(76,982,059)
Renewable - Blundell 2	SG	(11,573,085)	(72,075)	(11,645,160)	(11,717,234)	(72,075)	(11,789,309)	(72,075)	(11,861,384)	(72,075)	(11,933,458)	(72,075)	(12,005,533)
Pollution Control Equipment	CAGE	-	-	-	-	-	-	-	-	-	-	-	-
Jim Bridger Generation	JBG	(2,766,707,462)	(19,064,415)	(2,785,771,877)	(2,804,836,290)	(19,062,295)	(2,823,941,045)	(19,067,605)	(2,843,003,650)	(19,132,826)	(2,862,171,475)	(19,191,537)	(2,881,363,012)
Total Steam Plant		(5,507,445,245)	(37,961,091)	(5,545,406,336)	(5,584,771,980)	(37,961,091)	(5,623,737,427)	(37,961,091)	(5,662,698,518)	(37,961,091)	(5,701,659,609)	(37,961,091)	(5,740,620,700)
<b>Hydro Production Plant:</b>													
System Generation	SG-U	(101,195,553)	(593,636)	(101,789,189)	(102,384,656)	(593,636)	(102,979,292)	(593,636)	(103,573,928)	(593,636)	(104,169,564)	(593,636)	(104,766,200)
System Generation	SG-P	(329,226,891)	(1,413,599)	(330,640,490)	(332,054,089)	(1,413,599)	(333,467,688)	(1,413,599)	(334,881,287)	(1,413,599)	(336,294,886)	(1,413,599)	(337,718,485)
Klamath	SG-P	(94,309,989)	(2,007,234)	(96,317,223)	(98,324,457)	(2,007,234)	(100,331,691)	(2,007,234)	(102,339,135)	(2,007,234)	(104,346,579)	(2,007,234)	(106,354,023)
Total Hydro Plant		(524,732,433)	(2,007,234)	(526,739,667)	(528,746,901)	(2,007,234)	(530,754,139)	(2,007,234)	(532,769,620)	(2,007,234)	(534,784,189)	(2,007,234)	(536,808,828)
<b>Other Production Plant:</b>													
Control Area Generation - East	CAGE	(316,597,191)	(2,695,117)	(319,292,308)	(321,987,425)	(2,695,117)	(324,682,542)	(2,695,117)	(327,377,659)	(2,695,117)	(330,072,776)	(2,695,117)	(332,767,893)
Control Area Generation - West	CAGW	(253,034,447)	(1,606,829)	(254,641,276)	(256,248,105)	(1,606,829)	(257,854,935)	(1,606,829)	(259,461,764)	(1,606,829)	(261,070,593)	(1,606,829)	(262,677,432)
System Generation - Wind	SG-W	257,961,980	(1,816,271)	246,145,709	(1,816,271)	(1,816,271)	244,329,438	(1,816,271)	242,513,167	(1,816,271)	240,696,896	(1,816,271)	238,880,625
System Generation - Wind	SG	(1,147,592)	(1,719)	(1,149,311)	(1,151,030)	(1,719)	(1,152,749)	(1,719)	(1,156,468)	(1,719)	(1,160,187)	(1,719)	(1,163,906)
Total Other Plant		(311,797,961)	(16,116,497)	(327,914,458)	(334,030,950)	(16,116,497)	(340,147,447)	(16,116,497)	(346,263,944)	(16,116,497)	(352,381,438)	(16,116,497)	(358,501,931)
<b>Transmission Plant:</b>													
Control Area Generation - East	CAGE	(47,993,274)	(241,160)	(48,234,434)	(48,475,594)	(241,160)	(48,716,754)	(241,160)	(49,197,914)	(241,160)	(49,679,074)	(241,160)	(50,160,234)
Control Area Generation - West	CAGW	(3,948,512)	(23,596)	(3,972,108)	(3,995,699)	(23,596)	(4,019,297)	(23,596)	(4,045,893)	(23,596)	(4,072,489)	(23,596)	(4,099,085)
Jim Bridger Generation	JBG	(2,060,393,174)	(8,987,509)	(2,069,380,683)	(2,078,368,192)	(8,987,509)	(2,087,355,701)	(8,987,509)	(2,096,343,210)	(8,987,509)	(2,105,321,719)	(8,987,509)	(2,114,299,238)
System Generation	SG	(2,080,393,174)	(9,251,869)	(2,089,645,043)	(2,098,900,912)	(9,251,869)	(2,108,151,781)	(9,251,869)	(2,117,406,650)	(9,251,869)	(2,126,661,519)	(9,251,869)	(2,135,916,408)
Total Transmission Plant		(4,129,164,130)	(20,513,032)	(4,149,677,167)	(4,170,289,204)	(20,513,032)	(4,191,798,242)	(20,513,032)	(4,212,309,312)	(20,513,032)	(4,232,819,382)	(20,513,032)	(4,253,330,452)
<b>Distribution Plant:</b>													
California	CA	(153,970,421)	(468,757)	(154,439,179)	(154,907,937)	(468,757)	(155,376,694)	(468,757)	(155,845,451)	(468,757)	(156,314,208)	(468,757)	(156,783,065)
Oregon	OR	(1,115,327,864)	(1,851,365)	(1,117,179,229)	(1,119,030,594)	(1,851,365)	(1,120,881,959)	(1,851,365)	(1,122,733,324)	(1,851,365)	(1,124,584,689)	(1,851,365)	(1,126,436,054)
Washington	WA	(294,166,372)	(920,061)	(295,086,433)	(296,006,494)	(920,061)	(296,926,555)	(920,061)	(297,846,616)	(920,061)	(298,766,677)	(920,061)	(299,686,738)
Eastern Wyoming	WYP	(301,755,194)	(1,045,406)	(302,800,600)	(303,846,006)	(1,045,406)	(304,891,412)	(1,045,406)	(305,936,818)	(1,045,406)	(306,982,224)	(1,045,406)	(308,027,630)
Utah	UT	(199,330,661)	(609,661)	(199,940,322)	(200,550,003)	(609,661)	(201,159,664)	(609,661)	(201,769,325)	(609,661)	(202,378,986)	(609,661)	(202,988,647)
Idaho	ID	(159,159,749)	(581,821)	(159,741,570)	(160,323,401)	(581,821)	(160,905,222)	(581,821)	(161,487,043)	(581,821)	(162,068,864)	(581,821)	(162,650,685)
Western Wyoming	WYU	(64,617,294)	(298,315)	(64,915,609)	(65,213,924)	(298,315)	(65,512,239)	(298,315)	(65,809,554)	(298,315)	(66,105,869)	(298,315)	(66,402,184)
Total Distribution Plant		(3,188,332,544)	(10,135,945)	(3,198,468,489)	(3,208,604,434)	(10,135,945)	(3,218,740,379)	(10,135,945)	(3,228,880,324)	(10,135,945)	(3,238,976,269)	(10,135,945)	(3,249,122,214)
<b>General Plant:</b>													
California	CA	(7,281,649)	(26,601)	(7,308,250)	(7,334,851)	(26,601)	(7,361,452)	(26,601)	(7,388,053)	(26,601)	(7,414,654)	(26,601)	(7,441,255)
Oregon	OR	(87,362,705)	(199,299)	(87,562,004)	(87,761,303)	(199,299)	(87,960,602)	(199,299)	(88,159,901)	(199,299)	(88,359,200)	(199,299)	(88,558,499)
Washington	WA	(25,617,076)	(63,100)	(25,680,176)	(25,743,276)	(63,100)	(25,806,376)	(63,100)	(25,869,476)	(63,100)	(25,932,576)	(63,100)	(26,000,676)
Eastern Wyoming	WYP	(30,671,013)	(185,103)	(30,856,116)	(31,041,219)	(185,103)	(31,226,322)	(185,103)	(31,411,425)	(185,103)	(31,596,528)	(185,103)	(31,781,631)
Utah	UT	(104,002,467)	(601,154)	(104,603,621)	(105,204,775)	(601,154)	(105,805,929)	(601,154)	(106,407,183)	(601,154)	(107,008,437)	(601,154)	(107,609,691)
Idaho	ID	(22,343,911)	(154,816)	(22,498,727)	(22,653,543)	(154,816)	(22,808,359)	(154,816)	(22,963,175)	(154,816)	(23,118,001)	(154,816)	(23,272,817)
Western Wyoming	WYU	(6,176,589)	(23,596)	(6,200,185)	(6,223,781)	(23,596)	(6,247,377)	(23,596)	(6,271,973)	(23,596)	(6,296,569)	(23,596)	(6,321,165)
Control Area Generation - East	CAGE	(1,249,913)	2,740	(1,247,173)	(1,244,433)	2,740	(1,241,693)	2,740	(1,238,953)	2,740	(1,236,213)	2,740	(1,233,473)
Control Area Generation - West	CAGW	(80,973,421)	(400,042)	(81,373,464)	(81,773,507)	(400,042)	(82,173,550)	(400,042)	(82,573,593)	(400,042)	(82,973,636)	(400,042)	(83,373,679)
System Generation	SG	(121,943,863)	(418,770)	(122,362,633)	(122,781,404)	(418,770)	(123,196,174)	(418,770)	(123,615,945)	(418,770)	(124,035,716)	(418,770)	(124,455,487)
General Office	JBG	(7,821,145)	(509)	(7,821,654)	(7,822,163)	(509)	(7,822,672)	(509)	(7,823,181)	(509)	(7,823,700)	(509)	(7,824,219)
Jim Bridger Generation	JBG	(17,176)	(17,176)	(17,176)	(17,176)	(17,176)	(17,176)	(17,176)	(17,176)	(17,176)	(17,176)	(17,176)	(17,176)
Customer Service	CN	(1,659,994)	(1,378)	(1,661,372)	(1,662,750)	(1,378)	(1,664,128)	(1,378)	(1,665,506)	(1,378)	(1,666,884)	(1,378)	(1,668,262)
Control Area Energy - East	CAEE	(549,787,511)	(2,167,767)	(551,955,278)	(554,123,045)	(2,167,767)	(556,290,812)	(2,167,767)	(558,458,579)	(2,167,767)	(560,626,346)	(2,167,767)	(562,794,113)
Total General Plant		(2,130,645,738)	(6,844,033)	(2,137,489,771)	(2,144,334,704)	(6,844,033)	(2,150,179,737)	(6,844,033)	(2,156,924,670)	(6,844,033)	(2,163,679,603)	(6,844,033)	(2,170,424,536)
<b>Mining Plant:</b>													
Control Area Energy - East	CAEE	(9,420,615)	(58,737,726)	(68,158,341)	(68,158,341)	(58,737,726)	(68,158,341)	(68,158,341)	(68,158,341)	(58,737,726)	(68,158,341)	(68,158,341)	(68,158,341)
Total Mining Plant		(9,420,615)	(58,737,726)	(68,158,341)	(68,158,341)	(58,737,726)	(68,158,341)	(68,158,341)	(68,158,341)	(58,737,726)	(68,158,341)	(68,158,341)	(68,158,341)
<b>Total Depreciation Reserve</b>													
		(9,420,615)	(58,737,726)	(68,158,341)	(68,158,341)	(58,737,726)	(68,158,341)	(68,158,341)	(68,158,341)	(58,737,726)	(68,158,341)	(68,158,341)	(68,158,341)



PacifiCorp  
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Jun 2022 - December 2025 Depreciation and  
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jun 2022	Adjustments	Adjusted Reserve Balance Jul 2022	Adjustments	Adjusted Reserve Balance Aug 2022	Adjustments	Adjusted Reserve Balance Sep 2022	Adjustments	Adjusted Reserve Balance Oct 2022	Adjustments	Adjusted Reserve Balance Nov 2022	Adjustments	Adjusted Reserve Balance Dec 2022
<b>AMORTIZATION RESERVE</b>														
<b>Intangible Plant:</b>														
California	CA	(7,968)	(8)	(7,975)	(8)	(7,983)	(8)	(7,991)	(8)	(7,998)	(8)	(8,006)	(8)	(8,014)
Customer Service	CN	(170,220,139)	(1,080,024)	(171,300,163)	(1,079,380)	(172,379,553)	(1,078,448)	(173,458,009)	(1,077,925)	(174,537,841)	(1,087,925)	(175,627,666)	(1,088,702)	(176,724,468)
Idaho	ID	(998,124)	(1,795)	(999,919)	(1,795)	(1,001,714)	(1,795)	(1,003,509)	(1,795)	(1,005,304)	(1,795)	(1,007,099)	(1,795)	(1,008,893)
Jim Bridger Generation	JRG	(2,096,905)	(25,567)	(2,122,522)	(25,567)	(2,148,080)	(25,567)	(2,173,657)	(25,567)	(2,199,224)	(25,567)	(2,224,792)	(25,567)	(2,250,359)
Oregon	OR	(140,249)	(594)	(140,844)	(594)	(141,438)	(594)	(142,032)	(594)	(142,626)	(594)	(143,220)	(594)	(143,814)
Control Area Energy - East	CAEE	(3,719)	240	(3,479)	246	(3,239)	253	(2,990)	286	(2,721)	286	(2,455)	272	(2,183)
System Generation	SG	(60,072,645)	(284,163)	(60,356,808)	(283,887)	(60,640,791)	(283,887)	(60,924,678)	(283,887)	(61,208,565)	(283,887)	(61,492,352)	(283,887)	(61,776,139)
Control Area Generation - East	CAGE	(30,728,560)	(221,964)	(30,950,524)	(221,964)	(31,172,500)	(221,964)	(31,394,469)	(221,964)	(31,616,469)	(221,964)	(31,838,502)	(221,964)	(32,060,577)
Control Area Generation - West	CAGW	(1,000,000)	(1,000)	(1,001,000)	(1,000)	(1,002,000)	(1,000)	(1,003,000)	(1,000)	(1,004,000)	(1,000)	(1,005,000)	(1,000)	(1,006,000)
System Generation - West	SGW	(43,130,129)	(216,866)	(43,346,995)	(216,866)	(43,563,861)	(216,866)	(43,780,727)	(216,866)	(44,000,593)	(216,866)	(44,227,459)	(216,866)	(44,454,325)
Control Area Generation - East	CAGE	(336,336,575)	(2,153,844)	(338,490,419)	(2,231,317)	(340,721,736)	(2,284,665)	(343,006,401)	(2,310,046)	(345,316,447)	(2,321,930)	(347,636,377)	(2,325,486)	(349,963,863)
Utah	UT	31,952,633	(2,289)	31,950,344	(2,289)	31,948,055	(2,289)	31,945,766	(2,195)	31,943,571	(2,101)	31,941,471	(2,101)	31,939,370
Washington	WA	(13,840)	(10)	(13,850)	(10)	(13,861)	(10)	(13,871)	(10)	(13,882)	(10)	(13,892)	(10)	(13,902)
Eastern Wyoming	WYP	(486,786)	(10,672)	(497,458)	(10,672)	(508,130)	(10,672)	(518,801)	(10,672)	(529,473)	(10,672)	(540,145)	(10,672)	(550,817)
System Generation	SG-U	(6,488,147)	(10,875)	(6,500,123)	(10,833)	(6,511,055)	(10,888)	(6,521,943)	(10,843)	(6,532,786)	(10,797)	(6,543,583)	(10,752)	(6,554,335)
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)
Total Intangible Plant		(713,976,461)	(4,032,260)	(718,008,720)	(4,108,789)	(722,117,519)	(4,160,988)	(726,276,507)	(4,191,729)	(730,470,236)	(4,215,695)	(734,685,931)	(4,238,545)	(738,924,476)
<b>Hydro Production Plant:</b>														
System Generation	SG-U	(3,451,167)	(26,031)	(3,477,198)	(26,031)	(3,503,229)	(26,031)	(3,529,261)	(26,031)	(3,555,292)	(26,031)	(3,581,323)	(26,031)	(3,607,354)
System Generation - West	SG-P	(3,451,167)	(26,031)	(3,477,198)	(26,031)	(3,503,229)	(26,031)	(3,529,261)	(26,031)	(3,555,292)	(26,031)	(3,581,323)	(26,031)	(3,607,354)
Total Hydro Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Production Plant:</b>														
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	(605,860)	-	(605,860)	-	(605,860)	-	(605,860)	-	(605,860)	-	(605,860)	-	(605,860)
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(4,919,282)	(11,970)	(4,931,252)	(11,970)	(4,943,222)	(11,970)	(4,955,192)	(11,970)	(4,967,162)	(11,970)	(4,979,132)	(11,970)	(4,991,103)
Oregon	OR	(1,833,771)	(9,024)	(1,842,795)	(9,024)	(1,851,819)	(9,024)	(1,860,843)	(9,024)	(1,869,867)	(9,024)	(1,878,891)	(9,024)	(1,887,915)
General Office	SO	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)
Idaho	ID	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)
Utah	UT	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)
Washington	WA	(1,951,780)	(8,020)	(1,959,800)	(8,020)	(1,967,820)	(8,020)	(1,975,840)	(8,020)	(1,983,860)	(8,020)	(1,991,880)	(8,020)	(1,999,900)
Eastern Wyoming	WYP	(4,511,206)	(6,425)	(4,517,631)	(6,425)	(4,524,056)	(6,425)	(4,530,481)	(6,425)	(4,536,906)	(6,425)	(4,543,331)	(6,425)	(4,549,756)
Western Wyoming	WYU	(13,538,173)	(35,439)	(13,573,613)	(35,439)	(13,609,052)	(35,439)	(13,644,491)	(35,439)	(13,679,931)	(35,439)	(13,715,370)	(35,439)	(13,750,809)
Total General Plant		(730,965,801)	(4,083,730)	(735,049,531)	(4,170,669)	(739,229,800)	(4,222,459)	(743,452,259)	(4,263,200)	(747,705,459)	(4,277,166)	(751,992,625)	(4,300,015)	(756,282,640)
<b>Total Amortization Reserve</b>														
<b>Total Depreciation &amp; Amortization Reserve</b>														
		(10,152,716,616)	(62,831,457)	(10,215,548,073)	(63,030,762)	(10,278,578,635)	(63,221,245)	(10,341,800,088)	(63,355,068)	(10,405,155,088)	(63,508,818)	(10,468,445,906)	(63,631,683)	(10,532,295,560)

PacifiCorp  
Washington 2023 General Rate Case  
Jun 2022 - December 2025 Depreciation and  
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jan 2023		Adjusted Reserve Balance Feb 2023		Adjusted Reserve Balance Mar 2023		Adjusted Reserve Balance Apr 2023		Adjusted Reserve Balance May 2023		Adjusted Reserve Balance Jun 2023		Adjustments
		Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	
<b>DEPRECIATION RESERVE</b>														
<b>Steam Production Plant:</b>														
Control Area Generation - East	CAGE	(18,460,088)	(2,810,077,437)	(2,828,530,979)	(18,462,960)	(2,846,963,938)	(18,506,829)	(2,865,500,768)	(18,538,925)	(2,884,039,693)	(18,542,948)	(2,902,582,641)	(18,541,860)	0
Control Area Generation - West	CAGW	(176,050)	(934,122)	(1,110,016)	(175,739)	(1,285,754)	(173,731)	(1,459,465)	(171,724)	(1,631,209)	(171,568)	(1,802,777)	(171,413)	(171,413)
System Generation	SG	(511,699)	(77,483,658)	(511,630)	(77,483,658)	(511,630)	(77,483,658)	(511,630)	(77,483,658)	(511,630)	(77,483,658)	(511,630)	(77,483,658)	(511,630)
Renewable - Blundell	SG	(72,075)	(12,077,608)	(12,149,682)	(72,075)	(12,221,757)	(72,075)	(12,293,832)	(72,075)	(12,365,906)	(72,075)	(12,438,981)	(72,075)	(72,075)
Pollution Control Equipment	JBG	0	0	0	0	0	(708)	(708)	0	0	(1,416)	(1,416)	0	(1,416)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Steam Plant		(19,219,812)	(2,900,582,824)	(2,919,795,956)	(19,222,434)	(2,939,018,400)	(19,286,887)	(2,958,285,287)	(19,359,587)	(2,977,984,855)	(19,303,936)	(2,996,888,491)	(19,302,594)	(19,302,594)
<b>Hydro Production Plant:</b>														
System Generation	SG-U	(609,817)	(105,423,153)	(609,271)	(608,724)	(1,060,324,233)	(608,724)	(1,072,464,325)	(607,631)	(1,077,626,351)	(607,985)	(1,082,823,401)	(606,538)	(606,538)
System Generation	SG-P	(1,440,716)	(339,018,037)	(1,440,045)	(340,458,082)	(341,897,406)	(1,439,310)	(343,336,916)	(1,440,076)	(344,776,992)	(1,440,419)	(346,217,411)	(1,440,381)	(1,440,381)
Klamath	SG-P	(2,050,534)	(538,751,178)	(2,049,315)	(540,800,494)	(542,848,543)	(2,047,688)	(544,896,231)	(2,047,707)	(546,943,938)	(2,047,503)	(548,991,441)	(2,046,918)	(2,046,918)
Total Hydro Plant		(4,101,067)	(983,192,368)	(4,108,631)	(990,022,756)	(995,181,182)	(4,106,722)	(996,701,472)	(4,107,814)	(998,417,379)	(4,106,402)	(1,000,112,852)	(4,100,000)	(4,100,000)
<b>Other Production Plant:</b>														
Control Area Generation - East	CAGE	(2,673,137)	(335,392,042)	(2,668,488)	(338,060,540)	(2,664,129)	(340,724,669)	(2,660,444)	(343,385,113)	(2,656,620)	(346,041,733)	(2,652,162)	(348,683,895)	(2,647,575)
Control Area Generation - West	CAGW	(1,653,367)	(264,536,699)	(1,653,115)	(266,191,814)	(1,652,877)	(267,844,690)	(1,652,668)	(269,497,358)	(1,652,487)	(271,150,155)	(1,653,306)	(272,803,461)	(1,653,559)
System Generation - Wind	SG	(11,816,601)	(175,274,048)	(11,812,295)	(183,457,753)	(11,822,295)	(191,635,458)	(11,828,294)	(199,807,164)	(11,837,998)	(207,979,176)	(11,853,988)	(216,145,189)	(11,839,987)
System Generation	SG	3,438	(123,233)	3,438	(119,975)	3,438	(119,975)	3,438	(119,975)	3,438	(119,975)	3,438	(119,975)	3,438
Total Other Plant		(16,139,688)	(424,779,322)	(16,134,471)	(440,914,356)	(16,136,862)	(457,050,259)	(16,137,988)	(473,188,226)	(16,139,967)	(489,322,193)	(16,136,017)	(505,458,210)	(16,137,683)
<b>Transmission Plant:</b>														
Control Area Generation - East	CAGE	(241,160)	(49,681,394)	(241,160)	(49,922,554)	(241,160)	(50,163,714)	(241,160)	(50,404,875)	(241,160)	(50,646,035)	(241,160)	(50,887,195)	(241,160)
Control Area Generation - West	CAGW	(24,405)	(4,116,513)	(24,400)	(4,140,914)	(24,396)	(4,165,310)	(24,392)	(4,189,702)	(24,388)	(4,214,090)	(24,384)	(4,238,474)	(24,380)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(9,124,668)	(2,091,747,771)	(9,128,470)	(2,100,876,241)	(9,142,400)	(2,110,018,641)	(9,159,878)	(2,119,178,519)	(9,184,186)	(2,128,362,706)	(9,218,893)	(2,137,581,599)	(9,239,797)
Total Transmission Plant		(9,390,433)	(2,145,545,679)	(9,394,030)	(2,154,939,709)	(9,407,956)	(2,164,347,665)	(9,425,430)	(2,173,773,086)	(9,448,734)	(2,183,222,830)	(9,484,437)	(2,192,707,267)	(9,505,336)
<b>Distribution Plant:</b>														
California	CA	(569,239)	(157,479,622)	(570,745)	(158,050,387)	(574,695)	(158,625,063)	(578,618)	(159,203,680)	(584,217)	(159,787,898)	(589,537)	(160,382,435)	(604,424)
Oregon	OR	(1,966,593)	(1,128,658,553)	(1,967,043)	(1,130,625,996)	(1,979,134)	(1,132,604,731)	(1,996,290)	(1,134,601,021)	(2,014,197)	(1,136,615,218)	(2,036,657)	(1,138,653,875)	(2,064,963)
Washington	WA	(952,693)	(290,699,549)	(953,543)	(291,653,093)	(956,023)	(292,609,116)	(959,604)	(293,588,719)	(963,965)	(294,532,664)	(969,827)	(295,502,210)	(976,894)
Eastern Wyoming	WYP	(1,076,734)	(309,177,150)	(1,076,306)	(310,258,456)	(1,082,313)	(311,338,769)	(1,088,707)	(312,424,476)	(1,096,181)	(313,513,697)	(1,093,945)	(314,606,702)	(1,097,017)
Utah	UT	(929,148)	(259,383,374)	(929,276)	(260,464,671)	(934,246)	(261,548,634)	(939,225)	(262,636,357)	(944,214)	(263,728,800)	(949,193)	(264,821,623)	(954,172)
Idaho	ID	(614,878)	(163,358,955)	(614,878)	(164,443,749)	(619,615)	(165,534,594)	(624,352)	(166,629,545)	(629,099)	(167,724,642)	(633,856)	(168,824,889)	(638,604)
Western Wyoming	WYU	(303,970)	(66,727,411)	(303,901)	(67,814,311)	(303,832)	(68,907,211)	(303,762)	(69,998,111)	(303,693)	(71,093,011)	(303,624)	(72,188,911)	(303,555)
Total Distribution Plant		(10,686,530)	(3,261,089,719)	(10,726,388)	(3,271,815,107)	(10,782,256)	(3,282,597,363)	(10,840,930)	(3,293,438,353)	(10,912,555)	(3,304,410,908)	(11,132,432)	(3,315,543,340)	(11,226,280)
<b>General Plant:</b>														
California	CA	(26,944)	(7,469,814)	(26,860)	(7,486,674)	(26,778)	(7,523,452)	(26,694)	(7,550,146)	(26,612)	(7,576,758)	(26,544)	(7,603,302)	(26,494)
Oregon	OR	(209,736)	(88,798,238)	(208,632)	(89,006,870)	(207,548)	(89,214,418)	(206,477)	(89,420,895)	(205,461)	(89,628,356)	(204,502)	(89,830,859)	(203,685)
Washington	WA	(64,328)	(26,065,919)	(64,129)	(26,130,049)	(63,934)	(26,193,983)	(63,737)	(26,257,720)	(63,547)	(26,321,266)	(63,376)	(26,384,642)	(63,238)
Eastern Wyoming	WYP	(203,760)	(32,018,124)	(204,273)	(32,222,387)	(204,789)	(32,426,897)	(205,306)	(32,632,666)	(205,822)	(32,837,918)	(206,339)	(33,045,948)	(212,740)
Utah	UT	(626,487)	(108,319,448)	(627,702)	(108,947,150)	(628,919)	(109,575,430)	(630,136)	(110,204,388)	(631,363)	(110,833,995)	(632,590)	(111,465,035)	(634,817)
Idaho	ID	(156,291)	(23,435,820)	(156,585)	(23,584,405)	(156,880)	(23,733,990)	(157,174)	(23,883,575)	(157,468)	(24,033,160)	(157,762)	(24,182,745)	(158,056)
Western Wyoming	WYU	(86,691)	(14,564,194)	(86,691)	(14,613,580)	(86,691)	(14,662,966)	(86,691)	(14,712,352)	(86,691)	(14,761,738)	(86,691)	(14,811,124)	(86,691)
Control Area Generation - East	CAGE	3,129	(44,598,928)	3,184	(45,194,956)	3,239	(45,790,984)	3,294	(46,387,012)	3,349	(46,983,040)	3,404	(47,579,068)	3,459
Control Area Generation - West	CAGW	3,129	(44,598,928)	3,184	(45,194,956)	3,239	(45,790,984)	3,294	(46,387,012)	3,349	(46,983,040)	3,404	(47,579,068)	3,459
System Generation	SG	(453,252)	(83,982,248)	(453,762)	(84,446,011)	(454,272)	(84,909,774)	(454,782)	(85,373,537)	(455,292)	(85,837,300)	(455,802)	(86,299,063)	(456,312)
General Office	SO	(414,831)	(124,525,323)	(414,912)	(124,940,235)	(415,000)	(125,355,143)	(415,088)	(125,769,961)	(415,176)	(126,184,780)	(415,264)	(126,600,598)	(415,352)
Jim Bridger Generation	JBG	320	(7,821,758)	489	(7,820,611)	658	(7,819,464)	827	(7,818,317)	996	(7,817,170)	1,165	(7,816,023)	1,334
Customer Service	CN	17,372	(7,044,182)	17,847	(7,026,334)	18,323	(7,008,011)	18,798	(6,989,941)	19,273	(6,972,354)	19,748	(6,955,000)	20,223
Total General Plant	CAEE	(2,272,362)	(655,022,951)	(2,272,260)	(657,295,242)	(2,272,158)	(659,569,533)	(2,272,056)	(661,844,024)	(2,271,954)	(664,117,515)	(2,271,852)	(666,389,006)	(2,271,750)
<b>Mining Plant:</b>														
Control Area Energy - East	CAEE	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Mining Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Depreciation Reserve</b>														
		(59,759,358)	(9,835,772,307)	(9,856,423,636)	(59,872,722)	(9,887,115,272)	(9,908,044,903)	(9,929,051,534)	(9,950,148,165)	(9,971,286,920)	(9,992,480,675)	(10,013,726,426)	(10,035,076,981)	(10,056,477,536)
Adjustments														
		-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-

PacifiCorp  
Washington 2023 General Rate Case  
Jun 2022 - December 2025 Depreciation and  
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jan 2023	Adjustments	Adjusted Reserve Balance Feb 2023	Adjustments	Adjusted Reserve Balance Mar 2023	Adjustments	Adjusted Reserve Balance Apr 2023	Adjustments	Adjusted Reserve Balance May 2023	Adjustments	Adjusted Reserve Balance Jun 2023	Adjustments
<b>AMORTIZATION RESERVE</b>													
<b>Intangible Plant:</b>													
California	CA	(8)	(8,021)	(8,020)	(1,100,903)	(8,037)	(1,099,982)	(8,044)	(1,099,021)	(8,052)	(1,098,079)	(8,059)	(1,097,138)
Customer Service	CN	(1,102,766)	(177,827,254)	(178,929,020)	(1,101,845)	(180,330,001)	(1,099,982)	(181,129,963)	(1,099,021)	(182,228,984)	(1,098,079)	(183,327,063)	(1,097,138)
Idaho	ID	(1,795)	(1,010,688)	(1,012,483)	(1,795)	(1,014,278)	(1,795)	(1,016,072)	(1,795)	(1,017,867)	(1,795)	(1,019,661)	(1,795)
Jim Bridger Generation	JRG	(25,567)	(2,275,926)	(2,301,494)	(25,567)	(2,327,061)	(25,567)	(2,352,628)	(25,567)	(2,378,196)	(25,567)	(2,403,763)	(25,567)
Oregon	OR	(594)	(144,408)	(145,002)	(594)	(145,595)	(594)	(146,189)	(594)	(146,783)	(593)	(147,376)	(593)
Control Area Energy - East	CAEE	279	(1,904)	(1,619)	292	(1,029)	298	(1,029)	305	(725)	311	(414)	317
System Generation	SG	(287,934)	(61,973,092)	(62,260,930)	(287,743)	(62,548,674)	(287,448)	(62,836,322)	(287,153)	(63,123,815)	(287,438)	(63,411,333)	(287,363)
Control Area Generation - East	CAGE	(222,817)	(32,851,693)	(32,504,420)	(222,701)	(32,727,153)	(222,643)	(32,649,795)	(222,585)	(32,572,380)	(222,527)	(32,494,907)	(222,469)
Control Area Generation - West	CAGW	(42,816)	(4,283,833)	(4,283,833)	(42,816)	(4,283,833)	(42,816)	(4,283,833)	(42,816)	(4,283,833)	(42,816)	(4,283,833)	(42,816)
System Generation - West	SG-P	(44,861,981)	(44,861,981)	(44,861,777)	(218,788)	(45,080,562)	(218,776)	(45,318,338)	(218,765)	(45,557,103)	(218,755)	(45,795,859)	(218,745)
Control Area Generation - East	CAGE	(2,322,126)	(352,285,989)	(2,326,788)	(2,350,514)	(356,963,272)	(2,376,387)	(359,339,659)	(2,388,159)	(361,727,818)	(2,411,453)	(364,139,271)	(2,433,877)
Utah	UT	(2,101)	31,937,269	(2,101)	(2,101)	31,933,668	(2,101)	31,930,065	(2,101)	31,926,464	(2,101)	31,922,862	(2,101)
Washington	WA	(10)	(13,913)	(13,923)	(10)	(13,933)	(10)	(13,944)	(10)	(13,954)	(10)	(13,965)	(10)
Eastern Wyoming	WYP	(10,672)	(581,488)	(572,180)	(10,672)	(582,832)	(10,672)	(584,175)	(10,672)	(585,519)	(10,672)	(586,863)	(10,672)
System Generation	SG-U	(10,707)	(6,585,042)	(6,575,704)	(10,682)	(6,566,320)	(10,672)	(6,557,002)	(10,662)	(6,547,684)	(10,652)	(6,538,366)	(10,642)
Klamath Hydro Relicensing	SG-P	-	(74,111,750)	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
Total Intangible Plant		(4,247,757)	(743,172,234)	(747,423,475)	(4,273,829)	(751,697,304)	(4,298,543)	(755,966,848)	(4,309,157)	(760,305,005)	(4,331,293)	(764,636,298)	(4,372,559)
<b>Hydro Production Plant:</b>													
System Generation	SG-U	(26,031)	(3,633,386)	(3,659,417)	(26,031)	(3,685,448)	(26,031)	(3,711,480)	(26,031)	(3,737,511)	(26,031)	(3,763,542)	(26,031)
System Generation	SG-P	(26,031)	(3,633,386)	(3,659,417)	(26,031)	(3,685,448)	(26,031)	(3,711,480)	(26,031)	(3,737,511)	(26,031)	(3,763,542)	(26,031)
Total Hydro Plant		-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Production Plant</b>													
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>													
California	CA	-	(505,860)	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(11,970)	(5,003,073)	(5,015,043)	(11,970)	(5,027,013)	(11,970)	(5,038,983)	(11,970)	(5,050,953)	(11,970)	(5,062,923)	(11,970)
Oregon	OR	(9,024)	(1,345,919)	(1,345,919)	(9,024)	(1,345,919)	(9,024)	(1,345,919)	(9,024)	(1,345,919)	(9,024)	(1,345,919)	(9,024)
System Generation	SG	-	(333,171)	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-
Idaho	ID	-	(333,171)	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-
Utah	UT	-	(333,171)	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-
Washington	WA	(8,020)	(2,007,920)	(2,015,940)	(8,020)	(2,023,959)	(8,020)	(2,039,999)	(8,020)	(2,056,038)	(8,020)	(2,072,077)	(8,020)
Eastern Wyoming	WYP	(6,425)	(4,556,181)	(4,562,606)	(6,425)	(4,569,030)	(6,425)	(4,581,880)	(6,425)	(4,595,729)	(6,425)	(4,610,578)	(6,425)
Western Wyoming	WYU	(35,439)	(13,786,249)	(13,821,686)	(35,439)	(13,857,127)	(35,439)	(13,892,567)	(35,439)	(13,927,006)	(35,439)	(13,961,446)	(35,439)
Total General Plant		(4,309,228)	(760,581,858)	(764,904,580)	(4,335,300)	(769,239,680)	(4,360,014)	(773,589,894)	(4,370,628)	(777,970,522)	(4,392,764)	(782,363,286)	(4,434,029)
<b>Total Amortization Reserve</b>													
		(64,088,586)	(10,595,364,175)	(10,660,465,494)	(64,208,022)	(10,724,673,516)	(64,357,581)	(10,789,031,097)	(64,532,203)	(10,853,583,301)	(64,684,520)	(10,918,387,821)	(65,001,349)

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Jun 2022 - December 2025 Depreciation and  
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jul 2023	Adjustments	Adjusted Reserve Balance Aug 2023	Adjustments	Adjusted Reserve Balance Sep 2023	Adjustments	Adjusted Reserve Balance Oct 2023	Adjustments	Adjusted Reserve Balance Nov 2023	Adjustments	Adjusted Reserve Balance Dec 2023	Adjustments	Adjusted Reserve Balance Jan 2024
<b>DEPRECIATION RESERVE</b>														
<b>Steam Production Plant:</b>														
Control Area Generation - East	CAGE	(2,921,124,501)	(18,533,845)	(2,939,658,346)	(18,526,275)	(2,958,184,621)	(18,543,537)	(2,976,711,518)	(18,539,693)	(2,995,251,056)	(18,539,693)	(3,013,854,749)	(18,639,557)	(3,032,494,306)
Control Area Generation - West	CAGW	0	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(1,974,190)	(171,257)	(2,145,447)	(171,102)	(2,316,549)	(170,791)	(2,487,340)	(170,635)	(2,658,286)	(170,480)	(2,828,921)	(170,325)	(2,999,401)
Renewable - Blundell	SG	(80,577,381)	(515,881)	(81,093,262)	(81,093,262)	(81,609,143)	(81,609,143)	(82,125,024)	(82,125,024)	(82,640,905)	(82,640,905)	(83,156,786)	(83,156,786)	(83,673,208)
Renewable - Blundell 2	SG	(12,510,096)	(72,075)	(12,582,171)	(72,075)	(12,654,246)	(72,075)	(12,726,321)	(72,075)	(12,798,396)	(72,075)	(12,870,471)	(72,075)	(12,942,546)
Pollution Control Equipment	CAGE	(4,957)	(1,416)	(6,373)	(1,416)	(7,789)	(1,416)	(9,205)	(1,416)	(10,621)	(1,416)	(12,037)	(1,416)	(13,453)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0	(18,657)
Total Steam Plant		(3,016,191,064)	(19,294,455)	(3,035,485,519)	(19,288,760)	(3,054,774,279)	(19,287,259)	(3,074,061,538)	(19,285,114)	(3,093,346,797)	(19,283,703)	(3,112,630,540)	(19,282,288)	(3,131,912,828)
<b>Hydro Production Plant:</b>														
System Generation	SG-U	(109,070,579)	(695,991)	(109,766,570)	(695,445)	(110,462,561)	(694,989)	(111,158,552)	(694,533)	(111,854,543)	(694,077)	(112,550,534)	(693,621)	(113,246,525)
System Generation	SG-P	(347,857,792)	(1,438,861)	(349,296,653)	(1,438,415)	(350,735,514)	(1,437,968)	(352,174,375)	(1,437,521)	(353,613,236)	(1,437,074)	(354,991,997)	(1,436,627)	(356,420,718)
Klamath	SG-P	(94,309,989)	(94,309,989)	(188,619,978)	(188,619,978)	(282,929,967)	(282,929,967)	(377,239,956)	(377,239,956)	(471,549,945)	(471,549,945)	(565,859,934)	(565,859,934)	(660,169,923)
Total Hydro Plant		(551,038,359)	(2,045,652)	(553,084,011)	(2,044,386)	(555,129,066)	(2,043,120)	(557,173,923)	(2,041,854)	(559,221,993)	(2,040,582)	(561,270,973)	(2,039,346)	(563,370,968)
<b>Other Production Plant:</b>														
Control Area Generation - East	CAGE	(351,341,469)	(2,642,936)	(353,984,405)	(2,638,297)	(356,627,341)	(2,633,658)	(359,270,277)	(2,629,019)	(361,909,213)	(2,624,380)	(364,141,149)	(2,619,741)	(366,380,995)
Control Area Generation - West	CAGW	(274,457,020)	(1,653,428)	(276,110,448)	(1,653,428)	(277,763,876)	(1,653,428)	(279,417,304)	(1,653,428)	(281,070,732)	(1,653,428)	(282,724,180)	(1,653,428)	(284,478,528)
System Generation - Wind	SG-W	104,305,201	(11,839,681)	92,465,520	(11,845,681)	80,619,839	(11,851,744)	68,768,095	(11,857,849)	56,916,246	(11,863,954)	44,962,292	(11,870,059)	32,941,233
System Generation	SG	(102,605,603)	3,438	(99,167,165)	3,438	(95,728,727)	3,438	(92,290,289)	3,438	(88,851,851)	3,438	(85,413,413)	3,438	(81,974,975)
Total Other Plant		(521,995,891)	(16,132,607)	(538,128,498)	(16,133,764)	(554,263,306)	(16,134,921)	(570,400,113)	(16,136,175)	(582,536,264)	(16,137,439)	(600,817,030)	(16,138,953)	(619,656,944)
<b>Transmission Plant:</b>														
Control Area Generation - East	CAGE	(51,128,355)	(241,160)	(51,369,515)	(241,160)	(51,610,675)	(241,160)	(51,851,835)	(241,160)	(52,092,995)	(241,160)	(52,334,155)	(241,160)	(52,575,315)
Control Area Generation - West	CAGW	(4,282,853)	(24,375)	(4,307,228)	(24,375)	(4,331,603)	(24,375)	(4,355,978)	(24,375)	(4,380,353)	(24,375)	(4,404,728)	(24,375)	(4,429,103)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(2,146,821,395)	(9,254,691)	(2,156,076,086)	(9,260,876)	(2,165,330,881)	(9,267,061)	(2,174,585,676)	(9,273,246)	(2,183,840,471)	(9,279,441)	(2,193,095,266)	(9,285,041)	(2,202,350,061)
Total Transmission Plant		(2,202,212,603)	(9,520,226)	(2,211,732,829)	(9,526,901)	(2,221,253,055)	(9,533,676)	(2,230,768,281)	(9,540,451)	(2,240,288,507)	(9,547,226)	(2,249,808,733)	(9,553,971)	(2,259,328,959)
<b>Distribution Plant:</b>														
California	CA	(160,896,860)	(609,371)	(161,506,231)	(610,490)	(162,115,602)	(611,674)	(162,724,973)	(612,858)	(163,334,344)	(614,042)	(163,943,715)	(615,236)	(164,553,086)
Oregon	OR	(1,140,718,938)	(2,083,616)	(1,142,802,554)	(2,089,786)	(1,144,886,170)	(2,095,956)	(1,146,969,786)	(2,102,126)	(1,149,053,402)	(2,108,296)	(1,151,137,018)	(2,114,466)	(1,153,220,634)
Washington	WA	(296,479,105)	(982,663)	(297,461,768)	(984,472)	(298,444,431)	(986,279)	(299,427,094)	(988,094)	(300,409,757)	(989,909)	(301,392,420)	(991,724)	(302,375,083)
Eastern Wyoming	WYP	(315,703,719)	(1,100,866)	(316,804,585)	(1,105,963)	(317,905,451)	(1,111,060)	(319,006,317)	(1,116,157)	(320,107,183)	(1,121,354)	(321,208,049)	(1,126,451)	(322,308,915)
Utah	UT	(157,732,626)	(518,921)	(158,251,547)	(520,742)	(158,770,468)	(522,563)	(159,289,389)	(524,384)	(159,808,310)	(526,205)	(160,327,231)	(528,026)	(160,846,082)
Idaho	ID	(640,049)	(640,049)	(1,280,098)	(1,280,098)	(1,920,147)	(1,280,098)	(2,560,294)	(1,280,098)	(3,240,393)	(1,280,098)	(4,000,491)	(1,280,098)	(4,760,589)
Western Wyoming	WYW	(68,548,774)	(303,485)	(68,852,259)	(303,416)	(69,155,744)	(303,347)	(69,459,229)	(303,278)	(69,762,714)	(303,209)	(70,066,199)	(303,140)	(70,369,684)
Total Distribution Plant		(3,326,769,620)	(11,291,745)	(3,338,061,365)	(11,339,697)	(3,349,401,110)	(11,388,333)	(3,360,734,863)	(11,437,065)	(3,372,068,416)	(11,485,797)	(3,383,402,969)	(11,534,529)	(3,394,878,522)
<b>General Plant:</b>														
California	CA	(7,629,797)	(26,440)	(7,656,237)	(26,610)	(7,682,677)	(26,780)	(7,709,117)	(26,950)	(7,735,557)	(27,120)	(7,761,997)	(27,290)	(7,788,937)
Oregon	OR	(90,034,544)	(203,043)	(90,237,587)	(202,626)	(90,440,630)	(202,209)	(90,643,673)	(201,792)	(90,846,716)	(201,375)	(91,049,759)	(200,958)	(91,252,802)
Washington	WA	(26,447,890)	(63,094)	(26,510,984)	(62,943)	(26,574,078)	(62,792)	(26,637,172)	(62,641)	(26,699,266)	(62,490)	(26,762,360)	(62,339)	(26,825,454)
Eastern Wyoming	WYP	(33,256,697)	(217,446)	(33,474,143)	(218,133)	(33,691,589)	(218,820)	(33,908,035)	(219,507)	(34,124,481)	(220,194)	(34,341,927)	(220,881)	(34,559,373)
Utah	UT	(112,097,441)	(633,962)	(112,731,403)	(634,980)	(113,365,365)	(636,000)	(114,000,327)	(637,019)	(114,634,290)	(638,038)	(115,268,252)	(639,057)	(115,932,214)
Idaho	ID	(24,385,595)	(159,613)	(24,545,208)	(159,829)	(24,704,821)	(160,046)	(24,864,434)	(160,262)	(25,024,047)	(160,478)	(25,183,660)	(160,694)	(25,343,273)
Western Wyoming	WYW	(6,207,316)	(8,523)	(6,215,839)	(8,523)	(6,224,362)	(8,523)	(6,232,885)	(8,523)	(6,241,408)	(8,523)	(6,249,931)	(8,523)	(6,258,454)
Control Area Generation - East	CAGE	(1,709,231)	(3,583)	(1,712,814)	(3,583)	(1,716,397)	(3,583)	(1,720,000)	(3,583)	(1,723,603)	(3,583)	(1,727,206)	(3,583)	(1,730,809)
Control Area Generation - West	CAGW	(86,704,270)	(449,452)	(87,153,722)	(448,699)	(87,603,174)	(447,945)	(88,052,626)	(447,192)	(88,497,078)	(446,440)	(88,941,530)	(445,687)	(89,385,982)
System Generation	SG	(127,164,241)	(503,228)	(127,667,469)	(505,528)	(128,170,697)	(507,824)	(128,674,925)	(510,120)	(129,179,254)	(512,416)	(129,683,522)	(514,712)	(130,188,090)
General Office	SO	(7,816,289)	1,503	(7,817,792)	1,672	(7,819,295)	1,840	(7,820,798)	2,009	(7,822,301)	2,178	(7,823,804)	2,347	(7,825,307)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer Service	CS	(6,929,970)	20,698	(6,909,272)	21,173	(6,888,574)	21,648	(6,867,876)	22,123	(6,847,178)	22,598	(6,826,480)	23,073	(6,805,782)
System Generation	SG	(1,850,773)	(1,073)	(1,851,846)	(1,038)	(1,852,919)	(999)	(1,853,992)	(960)	(1,855,065)	(921)	(1,856,138)	(882)	(1,857,211)
Total General Plant		(578,784,295)	(2,381,700)	(581,165,995)	(2,364,965)	(583,551,695)	(2,348,230)	(585,937,395)	(2,331,495)	(588,323,095)	(2,314,750)	(590,708,795)	(2,297,005)	(592,984,495)
<b>Mining Plant:</b>														
Control Area Energy - East	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation Reserve</b>		(10,196,591,854)	(60,646,385)	(10,257,238,239)	(60,701,979)	(10,317,889,618)	(60,757,473)	(10,378,439,092)	(60,813,067)	(10,439,001,576)	(60,868,155)	(10,499,552,050)	(60,923,243)	(10,559,964,524)

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Description	Factor	Adjusted Reserve Balance Jul 2023	Adjustments	Adjusted Reserve Balance Aug 2023	Adjustments	Adjusted Reserve Balance Sep 2023	Adjustments	Adjusted Reserve Balance Oct 2023	Adjustments	Adjusted Reserve Balance Nov 2023	Adjustments	Adjusted Reserve Balance Dec 2023	Adjustments	Adjusted Reserve Balance Jan 2024
<b>AMORTIZATION RESERVE</b>														
<b>Intangible Plant:</b>														
California	CA	(6,067)	(8)	(6,075)	(6)	(6,082)	(8)	(6,090)	(8)	(6,098)	(8)	(6,105)	(8)	(6,113)
Customer Service	CN	(184,424,201)	(1,096,197)	(185,520,398)	(1,095,256)	(186,615,653)	(1,094,314)	(187,709,968)	(1,093,373)	(188,803,341)	(1,092,432)	(189,895,772)	(1,091,490)	(190,987,282)
Idaho	ID	(1,021,436)	(1,794)	(1,023,230)	(1,794)	(1,025,045)	(1,794)	(1,026,839)	(1,794)	(1,028,634)	(1,794)	(1,030,428)	(1,794)	(1,032,222)
Jim Bridger Generation	JBG	(2,429,330)	(25,567)	(2,454,896)	(25,567)	(2,480,465)	(25,567)	(2,506,032)	(25,567)	(2,531,600)	(25,567)	(2,557,167)	(25,567)	(2,582,734)
Oregon	OR	(147,969)	(593)	(148,563)	(593)	(149,156)	(593)	(149,749)	(593)	(150,342)	(593)	(150,935)	(593)	(151,528)
Control Area Energy - East	CAEE	(96)	324	228	330	558	337	895	343	1,238	350	1,588	356	1,944
System Generation	SG	(63,895,896)	(287,268)	(65,985,964)	(287,173)	(68,273,138)	(287,078)	(70,560,214)	(286,982)	(72,847,199)	(286,887)	(75,134,084)	(286,792)	(77,420,879)
Control Area Generation - East	CAGE	(33,817,376)	(222,411)	(35,839,786)	(222,353)	(37,862,141)	(222,295)	(39,884,436)	(222,237)	(41,906,673)	(222,179)	(43,928,853)	(222,121)	(45,950,874)
Control Area Generation - West	CAGE	(1,021,436)	(1,794)	(1,023,230)	(1,794)	(1,025,045)	(1,794)	(1,026,839)	(1,794)	(1,028,634)	(1,794)	(1,030,428)	(1,794)	(1,032,222)
System Generation - West	SG	(4,974,604)	(216,735)	(5,191,339)	(216,729)	(5,408,068)	(216,721)	(5,624,793)	(216,715)	(5,841,508)	(216,709)	(6,058,223)	(216,703)	(6,274,826)
System Generation - East	SG	(366,593,148)	(2,483,794)	(369,076,941)	(2,497,586)	(371,574,527)	(2,511,331)	(374,085,858)	(2,525,035)	(376,608,893)	(2,538,787)	(379,142,975)	(2,552,540)	(381,715,519)
Utah	UT	31,924,661	(2,102)	31,922,559	(2,102)	31,920,458	(2,102)	31,918,356	(2,102)	31,916,254	(2,102)	31,914,152	(2,102)	31,912,050
Washington	WA	(13,975)	(10)	(13,985)	(10)	(13,995)	(10)	(14,005)	(10)	(14,015)	(10)	(14,025)	(10)	(14,035)
Eastern Wyoming	WYP	(625,519)	(10,672)	(636,191)	(10,672)	(646,862)	(10,672)	(657,534)	(10,672)	(668,206)	(10,672)	(678,877)	(10,672)	(689,549)
System Generation	SG-LJ	(6,626,334)	(10,390)	(6,636,724)	(10,345)	(6,647,069)	(10,300)	(6,657,368)	(10,255)	(6,667,623)	(10,209)	(6,677,833)	(10,164)	(6,687,997)
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)
Total Intangible Plant		(769,008,857)	(4,401,317)	(773,410,174)	(4,413,951)	(777,824,125)	(4,426,538)	(782,250,664)	(4,439,084)	(786,687,747)	(4,451,721)	(791,174,721)	(4,464,458)	(795,714,833)
<b>Hydro Production Plant:</b>														
System Generation	SG-LJ	(3,788,574)	(26,031)	(3,814,605)	(26,031)	(3,841,636)	(26,031)	(3,868,667)	(26,031)	(3,895,699)	(26,031)	(3,922,730)	(26,031)	(3,949,761)
System Generation	SG-P	(3,788,574)	(26,031)	(3,814,605)	(26,031)	(3,841,636)	(26,031)	(3,868,667)	(26,031)	(3,895,699)	(26,031)	(3,922,730)	(26,031)	(3,949,761)
Total Hydro Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Production Plant</b>														
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(5,074,893)	(11,970)	(5,086,863)	(11,970)	(5,098,833)	(11,970)	(5,110,803)	(11,970)	(5,122,774)	(11,970)	(5,134,744)	(11,970)	(5,146,714)
Oregon	OR	(1,438,371)	(9,024)	(1,447,395)	(9,024)	(1,456,419)	(9,024)	(1,465,443)	(9,024)	(1,474,467)	(9,024)	(1,483,491)	(9,024)	(1,492,515)
General Office	SO	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)
Idaho	ID	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)
Utah	UT	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)
Washington	WA	(2,056,039)	(8,020)	(2,064,059)	(8,020)	(2,072,079)	(8,020)	(2,080,099)	(8,020)	(2,088,119)	(8,020)	(2,096,139)	(8,020)	(2,104,159)
Eastern Wyoming	WYP	(4,594,730)	(6,425)	(4,601,155)	(6,425)	(4,607,580)	(6,425)	(4,614,005)	(6,425)	(4,620,430)	(6,425)	(4,626,855)	(6,425)	(4,633,280)
Western Wyoming	WYU	(13,894,865)	(35,439)	(14,034,304)	(35,439)	(14,173,743)	(35,439)	(14,313,182)	(35,439)	(14,452,621)	(35,439)	(14,592,060)	(35,439)	(14,731,500)
Total General Plant		(786,797,315)	(4,462,788)	(791,260,103)	(4,475,422)	(795,722,891)	(4,488,056)	(800,184,680)	(4,500,690)	(804,722,670)	(4,513,324)	(809,272,459)	(4,525,964)	(813,872,248)
<b>Total Amortization Reserve</b>														
<b>Total Depreciation &amp; Amortization Reserve</b>														
(10,983,385,689)														
(65,109,173)														
(11,048,494,862)														
(65,174,347)														
(11,113,675,743)														
(65,300,492)														
(11,179,036,236)														
(65,769,849)														
(11,244,806,085)														
(66,145,553)														
(11,311,251,638)														
(66,526,424)														
(11,377,778,062)														

PacifiCorp  
Washington 2023 General Rate Case  
Jun 2022 - December 2025 Depreciation and  
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Feb 2024		Adjusted Reserve Balance Mar 2024		Adjusted Reserve Balance Apr 2024		Adjusted Reserve Balance May 2024		Adjusted Reserve Balance Jun 2024		Adjusted Reserve Balance Jul 2024		Adjustments
		Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	
<b>DEPRECIATION RESERVE</b>														
<b>Steam Production Plant:</b>														
Control Area Generation - East	CAGE	(18,631,901)	(3,051,126,207)	(18,630,732)	(3,069,756,940)	(18,686,634)	(3,098,443,573)	(18,737,227)	(3,107,180,800)	(18,739,635)	(3,125,920,436)	(18,740,706)	(3,144,661,142)	(18,739,923)
Control Area Generation - West	CAGW	0	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(170,324)	(3,169,725)	(170,169)	(3,339,894)	(170,014)	(3,509,906)	(169,859)	(3,679,766)	(169,703)	(3,849,469)	(169,547)	(4,019,016)	(169,392)
Renewable - Blundell	SG	(516,177)	(84,189,386)	(516,242)	(84,706,595)	(516,274)	(85,221,837)	(516,274)	(85,738,110)	(516,275)	(86,254,540)	(516,283)	(86,771,125)	(516,617)
Renewable - Blundell 2	SG	(72,075)	(13,014,578)	(72,075)	(13,068,653)	(72,075)	(13,122,729)	(72,075)	(13,230,802)	(72,075)	(13,302,877)	(72,075)	(13,374,952)	(72,075)
Pollution Control Equipment	JBG	(4,885)	(23,542)	(4,885)	(24,427)	(4,885)	(25,312)	(4,885)	(26,187)	(4,885)	(27,062)	(4,885)	(27,937)	(4,885)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Steam Plant		(19,395,363)	(3,151,523,439)	(19,394,070)	(3,170,917,509)	(19,449,848)	(3,190,367,357)	(19,500,318)	(3,209,867,676)	(19,502,727)	(3,229,370,402)	(19,505,254)	(3,249,875,036)	(19,496,803)
<b>Hydro Production Plant:</b>														
System Generation	SG-U	(680,991)	(113,573,302)	(680,444)	(114,253,745)	(679,897)	(114,933,643)	(679,351)	(115,612,994)	(678,805)	(116,298,190)	(678,259)	(116,989,231)	(677,719)
System Generation	SG-P	(1,540,336)	(357,989,069)	(1,539,617)	(359,526,686)	(1,542,982)	(361,071,667)	(1,546,347)	(362,618,014)	(1,549,713)	(364,166,786)	(1,551,080)	(365,717,985)	(1,550,479)
Klamath	SG-P	(2,221,327)	(565,872,360)	(2,220,061)	(568,092,420)	(2,222,879)	(570,315,299)	(2,225,697)	(572,540,996)	(2,228,515)	(574,774,965)	(2,231,333)	(577,019,726)	(2,234,151)
Total Hydro Plant		(4,442,654)	(1,037,434,731)	(4,440,122)	(1,042,852,851)	(4,443,758)	(1,048,979,942)	(4,445,395)	(1,055,111,004)	(4,447,025)	(1,061,175,871)	(4,448,655)	(1,067,392,247)	(4,450,288)
<b>Other Production Plant:</b>														
Control Area Generation - East	CAGE	(2,755,516)	(370,363,197)	(2,750,885)	(373,114,081)	(2,748,798)	(375,902,880)	(2,827,635)	(378,730,515)	(2,823,977)	(381,554,482)	(2,819,668)	(384,374,160)	(2,815,305)
Control Area Generation - West	CAGW	(1,034,754)	(286,088,016)	(1,034,424)	(287,732,351)	(1,034,094)	(289,376,696)	(1,033,764)	(291,021,031)	(1,033,434)	(292,715,466)	(1,033,104)	(294,404,801)	(1,032,774)
System Generation - Wind	SG-W	(12,155,428)	20,320,108	(12,168,169)	8,151,939	(12,180,909)	(4,028,970)	(12,193,650)	(12,206,391)	(12,219,132)	(12,231,873)	(12,244,614)	(12,257,355)	(12,270,096)
System Generation - Wind	SG-W	3,438	(78,540)	3,438	(75,102)	3,438	(71,664)	3,438	(68,226)	3,438	(64,788)	3,438	(61,350)	3,438
Total Other Plant		(16,572,094)	(636,189,644)	(16,579,951)	(652,769,959)	(16,630,386)	(669,399,961)	(16,681,728)	(686,071,259)	(16,733,073)	(702,572,922)	(16,784,366)	(719,444,878)	(16,835,210)
<b>Transmission Plant:</b>														
Control Area Generation - East	CAGE	(241,160)	(52,816,475)	(241,160)	(53,057,635)	(241,160)	(53,298,795)	(241,160)	(53,539,955)	(241,160)	(53,781,115)	(241,160)	(54,022,275)	(241,160)
Control Area Generation - West	CAGW	(24,350)	(4,433,393)	(24,350)	(4,457,739)	(24,350)	(4,482,082)	(24,350)	(4,506,419)	(24,350)	(4,530,753)	(24,350)	(4,555,083)	(24,350)
Jim Bridger Generation	JBG	(9,515,078)	(2,212,505,562)	(9,522,167)	(2,220,027,729)	(9,528,254)	(2,227,554,243)	(9,534,343)	(2,235,080,806)	(9,540,432)	(2,242,607,373)	(9,546,521)	(2,250,134,946)	(9,552,610)
System Generation	SG	(6,780,569)	(2,269,755,430)	(6,787,673)	(2,277,543,103)	(6,794,777)	(2,285,335,120)	(6,801,881)	(2,293,127,137)	(6,808,985)	(2,300,919,154)	(6,816,089)	(2,308,711,181)	(6,823,193)
Total Transmission Plant		(16,561,157)	(3,984,590,865)	(16,575,042)	(3,995,172,207)	(16,589,336)	(4,006,773,246)	(16,603,620)	(4,018,356,191)	(16,617,904)	(4,030,349,145)	(16,632,188)	(4,042,342,099)	(16,646,472)
<b>Distribution Plant:</b>														
California	CA	(738,886)	(165,591,311)	(738,817)	(166,330,129)	(738,906)	(167,069,034)	(739,095)	(167,807,849)	(739,284)	(168,547,128)	(739,473)	(169,286,439)	(739,662)
Oregon	OR	(2,175,602)	(1,155,571,151)	(2,189,815)	(1,157,760,966)	(2,206,804)	(1,159,967,770)	(2,224,300)	(1,162,202,070)	(2,239,305)	(1,164,477,375)	(2,254,311)	(1,166,788,544)	(2,269,322)
Washington	WA	(1,003,754)	(303,423,782)	(1,004,424)	(304,426,206)	(1,005,724)	(305,433,630)	(1,007,084)	(306,441,014)	(1,008,333)	(307,449,347)	(1,009,688)	(308,456,155)	(1,011,047)
Eastern Wyoming	WYP	(1,119,659)	(325,462,000)	(1,122,461)	(326,464,461)	(1,125,731)	(327,473,212)	(1,129,538)	(328,487,684)	(1,133,807)	(329,508,522)	(1,138,567)	(330,545,009)	(1,143,811)
Utah	UT	(857,063)	(171,856,220)	(858,449)	(172,870,918)	(859,835)	(173,885,616)	(861,221)	(174,900,314)	(862,607)	(175,915,012)	(863,993)	(176,929,710)	(865,380)
Idaho	ID	(303,070)	(70,872,720)	(303,001)	(70,975,721)	(302,933)	(71,078,722)	(302,864)	(71,181,723)	(302,795)	(71,284,724)	(302,726)	(71,387,725)	(302,657)
Western Wyoming	WYU	(11,887,761)	(3,407,649,648)	(11,933,775)	(3,419,563,721)	(11,989,350)	(3,431,573,072)	(12,117,300)	(3,443,690,372)	(12,265,189)	(3,455,955,561)	(12,355,165)	(3,468,310,226)	(12,430,313)
California	CA	(29,538)	(7,823,763)	(29,466)	(7,853,219)	(29,373)	(7,882,592)	(29,293)	(7,911,885)	(29,213)	(7,941,110)	(29,133)	(7,970,289)	(29,053)
Oregon	OR	(220,494)	(91,499,707)	(219,427)	(91,719,133)	(218,360)	(91,937,553)	(217,293)	(92,155,970)	(216,226)	(92,374,386)	(215,159)	(92,592,803)	(214,082)
Washington	WA	(66,096)	(26,896,354)	(65,907)	(26,962,261)	(65,718)	(27,028,168)	(65,529)	(27,094,075)	(65,340)	(27,159,982)	(65,151)	(27,225,889)	(64,962)
Eastern Wyoming	WYP	(23,386)	(34,800,733)	(23,390)	(35,027,632)	(23,394)	(35,254,531)	(23,398)	(35,481,430)	(23,402)	(35,708,329)	(23,406)	(35,935,228)	(23,410)
Utah	UT	(649,295)	(116,596,699)	(649,528)	(117,236,423)	(649,761)	(117,876,147)	(649,994)	(118,515,871)	(650,227)	(119,155,595)	(650,460)	(119,795,319)	(650,693)
Idaho	ID	(162,107)	(25,514,627)	(162,219)	(25,676,646)	(162,344)	(25,838,665)	(162,469)	(26,000,684)	(162,594)	(26,162,703)	(162,719)	(26,324,722)	(162,844)
Western Wyoming	WYU	(64,194)	(16,423,226)	(64,283)	(16,532,327)	(64,372)	(16,641,428)	(64,461)	(16,750,529)	(64,550)	(16,859,630)	(64,639)	(16,968,731)	(64,728)
Control Area Generation - East	CAGE	(54,594)	(12,718,057)	(54,594)	(12,736,031)	(54,594)	(12,754,005)	(54,594)	(12,771,979)	(54,594)	(12,789,953)	(54,594)	(12,807,927)	(54,594)
Control Area Generation - West	CAGW	(7,020)	(1,718,057)	(7,020)	(1,726,031)	(7,020)	(1,734,005)	(7,020)	(1,741,979)	(7,020)	(1,749,953)	(7,020)	(1,757,927)	(7,020)
System Generation	SG	(444,979)	(89,834,875)	(444,257)	(90,279,132)	(443,535)	(90,723,389)	(442,813)	(91,167,646)	(442,091)	(91,612,103)	(441,369)	(92,056,560)	(440,647)
General Office	SO	(527,221)	(130,781,005)	(531,797)	(131,292,802)	(536,373)	(131,804,599)	(540,954)	(132,317,396)	(545,535)	(132,839,891)	(550,100)	(133,367,385)	(554,651)
Jim Bridger Generation	JBG	2,516	(7,802,223)	2,516	(7,796,685)	2,516	(7,791,147)	2,516	(7,785,609)	2,516	(7,780,071)	2,516	(7,774,533)	2,516
Customer Service	CS	23,549	(6,775,107)	24,024	(6,751,084)	24,499	(6,726,061)	24,974	(6,701,038)	25,449	(6,676,015)	25,924	(6,651,000)	26,399
Total General Plant		(2,444,570)	(595,566,703)	(2,449,520)	(598,016,223)	(2,454,469)	(600,470,272)	(2,459,418)	(602,920,817)	(2,464,367)	(605,371,366)	(2,469,316)	(607,821,915)	(2,474,265)
<b>Mining Plant:</b>														
Control Area Energy - East	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation Reserve</b>		(62,301,674)	(10,626,557,521)	(62,365,051)	(10,688,922,572)	(62,438,529)	(10,751,461,101)	(62,501,027)	(10,814,260,267)	(62,573,505)	(10,877,338,117)	(62,646,474)	(10,940,608,551)	(62,719,261)

PacificCorp  
Washington 2023 General Rate Case  
Jun 2022 - December 2025 Depreciation and  
Amortization Reserve

Description	Factor	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	CA	(8,121)	(8)	(8,136)	(8)	(8,144)	(8)	(8,151)	(8)	(8,159)	(8)	(8,167)	(8)
Customer Service	CN	(1,905,549)	(1,088,686)	(193,167,419)	(1,087,725)	(1,086,784)	(1,086,784)	(1,086,784)	(1,086,784)	(1,086,784)	(1,086,784)	(1,086,784)	(1,086,784)
Idaho	ID	(1,034,016)	(1,794)	(1,035,811)	(1,794)	(1,037,605)	(1,794)	(1,039,399)	(1,794)	(1,041,193)	(1,794)	(1,042,987)	(1,794)
Jim Bridger Generation	JRG	(2,608,302)	(25,567)	(2,633,869)	(25,567)	(2,659,437)	(25,567)	(2,685,004)	(25,567)	(2,710,571)	(25,567)	(2,736,139)	(25,567)
Oregon	OR	(152,121)	(593)	(152,714)	(593)	(153,307)	(593)	(153,899)	(593)	(154,492)	(593)	(155,084)	(592)
Control Area Energy - East	CAEE	363	369	2,676	376	3,052	382	3,424	395	3,823	402	4,218	402
System Generation	SG	(286,697)	(286,602)	(65,994,175)	(286,507)	(66,280,681)	(286,412)	(66,567,093)	(286,316)	(66,853,410)	(286,221)	(67,139,031)	(286,128)
Control Area Generation - East	CAGE	(222,094)	(222,066)	(33,395,043)	(221,946)	(33,676,991)	(221,798)	(33,958,881)	(221,650)	(34,240,771)	(221,502)	(34,522,668)	(221,354)
Control Area Generation - West	CAGEW	(1,425,877)	(1,425,877)	(1,425,877)	(1,425,877)	(1,425,877)	(1,425,877)	(1,425,877)	(1,425,877)	(1,425,877)	(1,425,877)	(1,425,877)	(1,425,877)
System Generation - West	SG-P	(47,583,539)	(216,665)	(47,724,203)	(216,665)	(47,864,868)	(216,664)	(48,005,532)	(216,663)	(48,146,206)	(216,662)	(48,286,870)	(216,661)
Control Area Generation - East	CAGE	(2,644,401)	(2,642,536)	(387,136,392)	(2,640,671)	(389,776,963)	(2,638,941)	(392,417,534)	(2,637,211)	(395,108,105)	(2,635,481)	(397,788,676)	(2,633,751)
Utah	UT	(2,102)	(2,102)	(31,907,846)	(2,102)	(31,909,948)	(2,102)	(31,912,050)	(2,102)	(31,914,152)	(2,102)	(31,916,254)	(2,102)
Washington	WA	(10,119)	(10,119)	(7,111,750)	(10,119)	(7,113,852)	(10,119)	(7,115,954)	(10,119)	(7,118,056)	(10,119)	(7,120,158)	(10,119)
Eastern Wyoming	WYP	(700,221)	(10,672)	(710,893)	(10,672)	(721,564)	(10,672)	(732,236)	(10,672)	(742,908)	(10,672)	(753,580)	(10,672)
System Generation	SG-U	(6,700,116)	(10,074)	(6,710,190)	(10,074)	(6,720,264)	(9,983)	(6,730,338)	(9,893)	(6,740,412)	(9,803)	(6,750,486)	(9,713)
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
Total Intangible Plant		(4,554,975)	(4,591,952)	(604,861,860)	(4,629,785)	(609,491,645)	(4,667,619)	(614,129,856)	(4,705,453)	(618,785,633)	(4,743,288)	(623,459,739)	(4,780,982)
<b>Hydro Production Plant:</b>													
System Generation	SG-U	-	(26,031)	(3,997,824)	(26,031)	(4,049,866)	(26,031)	(4,101,908)	(26,031)	(4,153,950)	(26,031)	(4,205,992)	(26,031)
System Generation - East	SG-P	(26,031)	(26,031)	(3,997,824)	(26,031)	(4,049,866)	(26,031)	(4,101,908)	(26,031)	(4,153,950)	(26,031)	(4,205,992)	(26,031)
Total Hydro Plant		-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Production Plant:</b>													
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>													
California	CA	-	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(11,970)	(11,970)	(5,170,654)	(11,970)	(5,182,624)	(11,970)	(5,194,594)	(11,970)	(5,206,564)	(11,970)	(5,218,534)	(11,970)
Oregon	OR	(9,024)	(9,024)	(1,477,770)	(9,024)	(1,489,740)	(9,024)	(1,501,710)	(9,024)	(1,513,680)	(9,024)	(1,525,650)	(9,024)
Idaho	ID	-	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
Utah	UT	-	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-
Washington	WA	(8,020)	(8,020)	(2,120,199)	(8,020)	(2,128,219)	(8,020)	(2,136,239)	(8,020)	(2,144,259)	(8,020)	(2,152,279)	(8,020)
Eastern Wyoming	WYP	(6,425)	(6,425)	(4,646,130)	(6,425)	(4,652,555)	(6,425)	(4,658,980)	(6,425)	(4,665,405)	(6,425)	(4,671,830)	(6,425)
Western Wyoming	WYU	(35,439)	(35,439)	(14,282,400)	(35,439)	(14,317,839)	(35,439)	(14,353,278)	(35,439)	(14,388,717)	(35,439)	(14,424,157)	(35,439)
Total General Plant		(4,616,446)	(4,653,423)	(62,214,283)	(4,690,402)	(62,770,339)	(4,727,371)	(63,326,397)	(4,764,349)	(63,881,455)	(4,801,317)	(64,437,513)	(4,838,285)
<b>Total Amortization Reserve</b>													
		(66,918,120)	(67,016,473)	(11,512,064,655)	(67,229,785)	(11,579,294,440)	(67,498,848)	(11,646,793,288)	(67,795,097)	(11,714,588,385)	(68,096,311)	(11,782,594,395)	(68,399,406)

Description	Factor	Adjusted Reserve Balance Aug 2024	Adjustments	Reserve Balance Sep 2024	Adjustments	Reserve Balance Oct 2024	Adjustments	Reserve Balance Nov 2024	Adjustments	Reserve Balance Dec 2024	Adjustments	Reserve Balance Jan 2025	Adjustments	Adjusted Reserve Balance Feb 2025
<b>DEPRECIATION RESERVE</b>														
<b>Steam Production Plant:</b>														
Control Area Generation - East	CAGE	(3,363,364,005)	(18,725,666)	(3,182,119,731)	(18,720,361)	(3,200,840,092)	(18,718,289)	(3,219,568,382)	(18,726,052)	(3,238,284,434)	(18,730,090)	(3,257,014,523)	(18,722,315)	(3,275,736,838)
Control Area Generation - West	CAGW	0	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(4,188,407)	(169,236)	(4,357,644)	(169,081)	(4,526,724)	(168,925)	(4,695,650)	(168,770)	(4,864,420)	(168,614)	(5,033,034)	(168,459)	(5,201,493)
Renewable - Blundell	SG	(87,287,742)	(87,804,649)	(175,092,391)	(175,671,082)	(262,763,040)	(263,332,164)	(350,034,222)	(350,603,346)	(437,304,384)	(437,873,508)	(524,567,546)	(525,136,670)	(611,854,139)
Pollution Control Equipment	SG	(13,447,036)	(12,075,075)	(1,371,961)	(72,075)	(13,822,036)	(12,899,150)	(15,191,186)	(14,258,226)	(16,650,411)	(15,719,051)	(18,169,181)	(17,238,230)	(19,687,310)
Jim Bridger Generation	JBG	(57,216)	(7,796)	(65,012)	(7,796)	(72,808)	(7,796)	(80,604)	(7,796)	(88,400)	(7,796)	(96,200)	(7,796)	(103,996)
Total Steam Plant		(3,388,374,459)	(19,491,423)	(3,286,883,036)	(19,485,994)	(3,306,369,030)	(19,483,799)	(3,325,852,675)	(19,491,439)	(3,345,337,114)	(19,495,353)	(3,364,832,467)	(19,497,159)	(3,384,329,626)
<b>Hydro Production Plant:</b>														
System Generation	SG-U	(117,679,726)	(698,383)	(118,378,109)	(707,694)	(119,085,804)	(717,008)	(119,794,498)	(726,322)	(120,503,192)	(735,036)	(121,213,886)	(744,130)	(121,925,020)
Klamath	SG-P	(367,268,465)	(1,565,475)	(368,833,939)	(1,561,631)	(370,405,512)	(1,557,787)	(371,978,089)	(1,554,032)	(373,553,621)	(1,550,188)	(375,209,199)	(1,546,244)	(376,867,715)
Total Hydro Plant		(579,258,190)	(2,263,858)	(581,152,048)	(2,268,739)	(583,161,326)	(2,296,215)	(583,772,587)	(2,321,354)	(584,057,212)	(2,332,224)	(584,418,393)	(2,342,104)	(584,794,735)
<b>Other Production Plant:</b>														
Control Area Generation - East	CAGE	(387,189,466)	(2,810,672)	(390,000,138)	(2,806,038)	(392,806,176)	(2,801,404)	(395,607,580)	(2,796,879)	(398,404,459)	(2,792,356)	(401,196,814)	(2,787,829)	(403,984,541)
Control Area Generation - West	CAGW	(296,056,345)	(1,666,062)	(297,722,407)	(1,665,943)	(299,388,350)	(1,665,824)	(301,053,874)	(1,665,705)	(302,719,398)	(1,665,586)	(304,389,540)	(1,665,467)	(306,059,559)
System Generation - Wind	SG-W	(52,629,385)	(12,224,801)	(64,854,186)	(12,237,613)	(77,091,799)	(12,240,033)	(89,531,812)	(12,242,357)	(101,783,393)	(12,244,681)	(114,028,014)	(12,247,009)	(126,282,487)
System Generation	SG	(57,912)	3,438	(54,474)	(3,438)	(51,036)	(47,598)	(44,161)	(41,723)	(38,213)	(35,785)	(33,348)	(30,901)	(28,454)
Total Other Plant		(736,133,088)	(16,698,097)	(752,831,185)	(16,706,056)	(769,153,961)	(16,713,852)	(786,242,864)	(16,721,629)	(802,335,712)	(16,729,407)	(818,436,846)	(16,737,186)	(834,518,982)
<b>Transmission Plant:</b>														
Control Area Generation - East	CAGE	(54,263,435)	(241,160)	(54,504,595)	(241,160)	(54,745,755)	(241,160)	(54,986,915)	(241,160)	(55,228,075)	(241,160)	(55,469,235)	(241,160)	(55,710,395)
Control Area Generation - West	CAGW	(4,579,408)	(24,317)	(4,603,725)	(24,317)	(4,628,042)	(24,313)	(4,652,359)	(24,309)	(4,676,676)	(24,305)	(4,700,993)	(24,301)	(4,725,310)
Jim Bridger Generation	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(2,270,306,257)	(8,850,152)	(2,289,156,409)	(9,879,053)	(2,299,035,462)	(9,908,318)	(2,309,925,040)	(10,037,761)	(2,320,812,801)	(10,166,593)	(2,331,699,542)	(10,295,425)	(2,342,594,967)
Total Transmission Plant		(2,329,149,101)	(10,115,633)	(2,339,264,734)	(10,144,530)	(2,349,409,264)	(10,173,732)	(2,359,580,966)	(10,248,187)	(2,369,829,833)	(10,356,226)	(2,380,189,009)	(10,411,029)	(2,390,600,038)
<b>Distribution Plant:</b>														
California	CA	(170,025,963)	(739,552)	(170,765,515)	(739,462)	(171,504,977)	(739,308)	(172,244,285)	(739,195)	(172,983,480)	(739,099)	(173,723,278)	(749,023)	(174,464,201)
Oregon	OR	(1,169,121,048)	(2,339,513)	(1,171,460,561)	(2,346,403)	(1,173,800,963)	(2,351,094)	(1,176,140,458)	(2,359,761)	(1,178,479,819)	(2,364,527)	(1,180,818,644)	(2,369,209)	(1,183,357,459)
Washington	WA	(309,470,482)	(1,012,195)	(310,482,677)	(1,016,083)	(311,494,870)	(1,020,706)	(312,506,965)	(1,024,168)	(313,519,060)	(1,028,831)	(314,531,155)	(1,033,484)	(315,543,250)
Eastern Wyoming	WYP	(130,370,433)	(1,173,282)	(131,543,715)	(1,176,705)	(132,717,000)	(1,180,128)	(133,892,282)	(1,183,551)	(135,067,564)	(1,187,074)	(136,242,846)	(1,190,627)	(137,418,128)
Idaho	ID	(125,299,257)	(628,334)	(125,927,591)	(631,767)	(126,555,924)	(635,199)	(127,184,257)	(638,632)	(127,812,590)	(642,065)	(128,440,923)	(645,498)	(129,069,196)
Western Wyoming	WYU	(172,488,686)	(302,585)	(172,791,271)	(302,516)	(173,093,856)	(302,447)	(173,396,441)	(302,378)	(173,699,026)	(302,309)	(174,001,611)	(302,240)	(174,304,196)
Total Distribution Plant		(3,480,241,039)	(12,488,081)	(3,492,729,120)	(12,542,227)	(3,505,217,247)	(12,597,279)	(3,518,704,326)	(12,652,327)	(3,531,191,405)	(12,707,375)	(3,544,678,479)	(13,115,100)	(3,557,132,571)
<b>General Plant:</b>														
California	CA	(7,699,416)	(29,071)	(7,728,487)	(29,039)	(7,757,558)	(28,999)	(7,786,629)	(28,959)	(7,815,700)	(28,919)	(7,844,771)	(28,879)	(7,873,842)
Oregon	OR	(92,803,351)	(215,082)	(93,018,433)	(215,000)	(93,233,515)	(214,918)	(93,448,597)	(214,836)	(93,663,679)	(214,754)	(93,878,761)	(214,672)	(94,093,843)
Washington	WA	(27,289,681)	(65,206)	(27,354,887)	(65,136)	(27,420,093)	(65,066)	(27,485,299)	(64,996)	(27,550,505)	(64,926)	(27,615,711)	(64,856)	(27,680,917)
Eastern Wyoming	WYP	(36,185,448)	(233,514)	(36,418,962)	(234,210)	(36,652,476)	(234,906)	(36,886,990)	(235,602)	(37,121,504)	(236,298)	(37,356,018)	(236,994)	(37,590,532)
Utah	UT	(120,494,960)	(655,367)	(121,150,327)	(659,673)	(121,805,694)	(663,979)	(122,461,061)	(668,285)	(123,116,428)	(672,591)	(123,821,795)	(677,197)	(124,527,562)
Idaho	ID	(26,900,500)	(163,548)	(27,064,048)	(163,964)	(27,228,596)	(164,380)	(27,393,144)	(164,796)	(27,557,692)	(165,212)	(27,722,240)	(165,628)	(27,896,788)
Western Wyoming	WYU	(8,396,593)	(48,457)	(8,445,050)	(48,469)	(8,493,507)	(48,481)	(8,541,964)	(48,493)	(8,590,421)	(48,505)	(8,638,878)	(48,517)	(8,687,335)
Control Area Generation - East	CAGE	(6,028,487)	(29,071)	(6,057,558)	(29,039)	(6,086,629)	(28,999)	(6,115,700)	(28,959)	(6,144,861)	(28,919)	(6,174,012)	(28,879)	(6,203,163)
Control Area Generation - West	CAGW	(4,579,408)	(24,317)	(4,603,725)	(24,317)	(4,628,042)	(24,313)	(4,652,359)	(24,309)	(4,676,676)	(24,305)	(4,700,993)	(24,301)	(4,725,310)
Jim Bridger Generation	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(133,969,590)	(439,927)	(134,409,517)	(439,205)	(134,849,444)	(438,483)	(135,289,371)	(437,761)	(135,729,298)	(437,039)	(136,169,225)	(436,317)	(136,609,152)
General Office	SO	(133,969,590)	(547,015)	(134,516,605)	(548,746)	(135,063,620)	(549,477)	(135,610,635)	(550,208)	(136,157,650)	(550,939)	(136,704,665)	(551,670)	(137,251,690)
Jim Bridger Generation	JBG	(7,783,581)	3,698	(7,779,883)	3,887	(7,776,185)	4,076	(7,772,487)	4,265	(7,768,789)	4,454	(7,765,291)	4,643	(7,761,793)
Customer Service	CN	(6,623,840)	26,874	(6,596,966)	27,349	(6,570,092)	27,824	(6,543,218)	28,299	(6,516,344)	28,774	(6,489,470)	29,250	(6,462,616)
Control Area Energy - East	CAEE	(1,692,026)	(6,224)	(1,698,250)	(6,249)	(1,704,474)	(6,274)	(1,710,698)	(6,300)	(1,716,922)	(6,325)	(1,723,146)	(6,350)	(1,729,370)
Total General Plant		(610,342,348)	(2,482,551)	(612,824,899)	(2,486,064)	(615,307,440)	(2,489,577)	(617,790,000)	(2,493,090)	(620,272,551)	(2,496,603)	(622,745,102)	(2,500,116)	(625,210,653)
<b>Mining Plant:</b>														
Control Area Energy - East	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation Reserve</b>														
<b>(11,094,000,215)</b>														
<b>(63,530,643)</b>														
<b>(11,157,530,858)</b>														
<b>(63,634,197)</b>														
<b>(11,221,165,056)</b>														
<b>(63,746,151)</b>														
<b>(11,284,901,207)</b>														
<b>(64,057,117)</b>														
<b>(11,348,958,324)</b>														
<b>(64,164,021)</b>														
<b>(11,413,122,345)</b>														
<b>(64,271,075)</b>														
<b>(11,477,393,420)</b>														
<b>(64,378,129)</b>														
<b>(11,541,766,541)</b>														
<b>(64,485,183)</b>														
<b>(11,606,251,724)</b>														
<b>(64,592,237)</b>														
<b>(11,670,843,961)</b>														
<b>(64,699,291)</b>														
<b>(11,735,336,152)</b>														
<b>(64,806,345)</b>														
<b>(11,799,832,297)</b>														
<b>(64,913,399)</b>														
<b>(11,864,325,496)</b>														
<b>(65,020,453)</b>														
<b>(11,928,819,689)</b>														
<b>(65,127,507)</b>														
<b>(11,993,313,882)</b>														
<b>(65,234,561)</b>														
<b>(12,057,808,075)</b>														
<b>(65,341,615)</b>														
<b>(12,122,302,270)</b>														
<b>(65,448,669)</b>														
<b>(12,186,796,463)</b>														
<b>(65,555,723)</b>														
<b>(12,251,290,656)</b>														
<b>(65,662,777)</b>														
<b>(12,315,784,849)</b>														
<b>(65,769,831)</b>														
<b>(12,380,279,042)</b>														
<b>(65,876,885)</b>														
<b>(12,444,773,235)</b>														
<b>(65,983,939)</b>														
<b>(12,509,267,428)</b>														
<b>(66,090,993)</b>														
<b>(12,573,761,621)</b>														
<b>(66,198,047)</b>														
<b>(12,638,255,814)</b>														
<b>(66,305,101)</b>														
<b>(12,702,750,007)</b>														
<b>(66,412,155)</b>														
<b>(12,767,244,200)</b>														
<b>(66,519,209)</b>														
<b>(12,831,738,393)</b>														
<b>(66,626,263)</b>														
<b>(12,896,232,586)</b>														
<b>(66,733,317)</b>														
<b>(12,960,726,779)</b>														
<b>(66,840,371)</b>														
<b>(13,025,220,972)</b>														
<b>(66,947,425)</b>														
<b>(13,090,115,165)</b>														
<b>(67,054,479)</b>														
<b>(13,155,009,358)</b>														
<b>(67,161,533)</b>														
<b>(13,219,903,551)</b>														
<b>(67,268,587)</b>														
<b>(13,284,797,744)</b>														
<b>(67,375,641)</b>														
<b>(13,349,691,937)</b>														
<b>(67,482,695)</b>														
<b>(13,414,586,130)</b>														
<b>(67,589,749)</b>														
<b>(13,479,480,323)</b>														
<b>(67,696,803)</b>														
<b>(13,544,374,516)</b>														
<b>(67,803,857)</b>														
<b>(13,609,268,709)</b>														
<b>(67,910,911)</b>														
<b>(13,674,162,902)</b>														
<b>(68,017,965)</b>														
<b>(13,739,057,095)</b>														
<b>(68,125,019)</b>														
<b>(13,803,951,288)</b>														
<b>(68,232,073)</b>														
<b>(13,868,845,481)</b>														
<b>(68,339,127)</b>														
<b>(13,933,739,674)</b>														
<b>(68,446,181)</b>														
<b>(14,000,633,867)</b>														
<b>(68,553,235)</b>														
<b>(14,065,528,060)</b>														
<b>(68,660,289)</b>														
<b>(14,130,422,253)</b>														
<b>(68,767,343)</b>														
<b>(14,195,316,446)</b>														
<b>(68,874,397)</b>														
<b>(14,260,210,639)</b>														
<b>(68,981,451)</b>														
<b>(14,325,104,832)</b>														
<b>(69,088,505)</b>														
<b>(14,390,009,025)</b>														
<b>(69,195,559)</b>														
<b>(14,454,903,218)</b>														
<b>(69,302,613)</b>														
<b>(14,519,797,411)</b>														
<b>(69,409,667)</b>														
<b>(14,584,691,604)</b>														
<b>(69,516,721)</b>														
<b>(14,649,585,797)</b>														
<b>(69,623,775)</b>														
<b>(14,714,480,190)</b>														
<b>(69,730,829)</b>														
<b>(14,779,374,383)</b>														
<b>(</b>														



PacificCorp  
Washington 2023 General Rate Case  
Jun 2022 - December 2025 Depreciation and  
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Aug 2024	Adjustments	Adjusted Reserve Balance Sep 2024	Adjustments	Adjusted Reserve Balance Oct 2024	Adjustments	Adjusted Reserve Balance Nov 2024	Adjustments	Adjusted Reserve Balance Dec 2024	Adjustments	Adjusted Reserve Balance Jan 2025	Adjustments	Adjusted Reserve Balance Feb 2025
<b>AMORTIZATION RESERVE</b>														
<b>Intangible Plant:</b>														
California	CA	(6,167)	(8)	(6,174)	(8)	(6,182)	(8)	(6,190)	(8)	(6,197)	(8)	(6,205)	(8)	(6,213)
Customer Service	CN	(198,601,338)	(1,083,960)	(199,685,298)	(1,083,960)	(200,769,316)	(1,083,960)	(201,850,394)	(1,081,336)	(202,931,530)	(1,079,253)	(204,011,725)	(1,079,253)	(205,090,978)
Idaho	ID	(1,044,781)	(1,794)	(1,046,575)	(1,794)	(1,048,369)	(1,794)	(1,050,163)	(1,794)	(1,051,957)	(1,794)	(1,053,751)	(1,794)	(1,055,545)
Jim Bridger Generation	JBG	(2,761,706)	(25,567)	(2,787,273)	(25,567)	(2,812,841)	(25,567)	(2,838,408)	(25,567)	(2,863,975)	(25,567)	(2,889,543)	(25,567)	(2,915,110)
Oregon	OR	(155,677)	(592)	(156,269)	(592)	(156,861)	(592)	(157,454)	(592)	(158,046)	(592)	(158,638)	(592)	(159,230)
Control Area Energy - East	CAEE	4,620	408	5,028	415	5,442	421	5,863	427	6,291	434	6,725	440	7,165
System Generation	SG	(67,425,757)	(286,031)	(67,711,788)	(285,936)	(67,997,724)	(285,841)	(68,283,665)	(285,746)	(68,569,611)	(285,651)	(68,854,961)	(285,555)	(69,140,517)
Control Area Generation - East	CAGE	(35,504,202)	(221,658)	(35,725,860)	(221,600)	(35,947,461)	(221,542)	(36,169,003)	(221,484)	(36,390,487)	(221,426)	(36,611,913)	(221,368)	(36,833,282)
Control Area Generation - West	CAGE	(1,463,375)	(14,110)	(1,477,485)	(14,110)	(1,491,595)	(14,110)	(1,505,705)	(14,110)	(1,519,815)	(14,110)	(1,533,925)	(14,110)	(1,548,035)
System Generation - West	SG-P	(46,817,375)	(216,604)	(47,033,980)	(216,594)	(47,250,584)	(216,584)	(47,467,188)	(216,574)	(47,683,792)	(216,564)	(47,900,396)	(216,554)	(48,117,000)
Control Area Generation - East	CAGE	(400,892,836)	(2,800,188)	(403,693,024)	(2,810,212)	(406,503,216)	(2,820,236)	(409,313,408)	(2,830,260)	(412,123,600)	(2,840,284)	(414,933,792)	(2,850,308)	(417,744,184)
Utah	UT	31,897,333	(2,103)	31,895,230	(2,103)	31,893,128	(2,103)	31,891,025	(2,103)	31,888,922	(2,103)	31,886,818	(2,103)	31,884,715
Washington	WA	(14,110)	(10)	(14,120)	(10)	(14,131)	(10)	(14,141)	(10)	(14,152)	(10)	(14,162)	(10)	(14,172)
Eastern Wyoming	WYP	(764,251)	(10,672)	(774,923)	(10,672)	(785,595)	(10,672)	(796,266)	(10,672)	(806,938)	(10,672)	(817,610)	(10,672)	(828,282)
System Generation	SG-U	(6,759,890)	(9,802)	(6,769,692)	(9,757)	(6,779,494)	(9,712)	(6,789,296)	(9,667)	(6,799,098)	(9,622)	(6,808,900)	(9,576)	(6,818,702)
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)
Total Intangible Plant		(828,146,070)	(4,702,655)	(832,848,665)	(4,711,521)	(837,550,166)	(4,720,969)	(842,251,154)	(4,730,317)	(846,951,655)	(4,739,765)	(851,652,156)	(4,749,213)	(856,352,657)
<b>Hydro Production Plant:</b>														
System Generation	SG-U	(4,127,980)	(26,031)	(4,154,012)	(26,031)	(4,180,043)	(26,031)	(4,206,074)	(26,031)	(4,232,105)	(26,031)	(4,258,137)	(26,031)	(4,284,168)
System Generation	SG-P	(4,127,980)	(26,031)	(4,154,012)	(26,031)	(4,180,043)	(26,031)	(4,206,074)	(26,031)	(4,232,105)	(26,031)	(4,258,137)	(26,031)	(4,284,168)
Total Hydro Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Production Plant</b>														
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(5,230,504)	(11,970)	(5,242,474)	(11,970)	(5,254,445)	(11,970)	(5,266,415)	(11,970)	(5,278,385)	(11,970)	(5,290,355)	(11,970)	(5,302,325)
Oregon	OR	(1,183,681)	(9,024)	(1,192,705)	(9,024)	(1,201,729)	(9,024)	(1,210,753)	(9,024)	(1,219,777)	(9,024)	(1,228,801)	(9,024)	(1,237,825)
General Office	SO	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)
Idaho	ID	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)
Utah	UT	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)
Washington	WA	(2,160,269)	(8,020)	(2,168,319)	(8,020)	(2,176,369)	(8,020)	(2,184,419)	(8,020)	(2,192,469)	(8,020)	(2,200,519)	(8,020)	(2,208,569)
Eastern Wyoming	WYP	(4,678,255)	(6,425)	(4,684,680)	(6,425)	(4,691,105)	(6,425)	(4,697,530)	(6,425)	(4,703,955)	(6,425)	(4,710,380)	(6,425)	(4,716,804)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		(14,459,596)	(35,439)	(14,495,036)	(35,439)	(14,530,475)	(35,439)	(14,565,914)	(35,439)	(14,601,354)	(35,439)	(14,636,793)	(35,439)	(14,672,232)
<b>Total Amortization Reserve</b>														
		(846,733,587)	(4,784,125)	(851,497,712)	(4,772,992)	(856,270,704)	(4,782,440)	(861,053,143)	(4,805,783)	(865,858,906)	(4,832,269)	(870,691,175)	(4,846,219)	(875,537,894)
<b>Total Depreciation &amp; Amortization Reserve</b>														
		(11,850,733,802)	(68,294,769)	(11,919,028,571)	(68,407,188)	(11,987,435,759)	(68,528,691)	(12,055,984,350)	(68,652,880)	(12,124,827,230)	(68,782,290)	(12,194,153,520)	(68,917,521)	(12,263,713,042)

PacifiCorp  
Washington 2023 General Rate Case  
Jun 2022 - December 2025 Depreciation and  
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Mar 2025	Adjustments	Adjusted Reserve Balance Apr 2025	Adjustments	Adjusted Reserve Balance May 2025	Adjustments	Adjusted Reserve Balance Jun 2025	Adjustments	Adjusted Reserve Balance Jul 2025	Adjustments	Adjusted Reserve Balance Aug 2025	Adjustments
<b>DEPRECIATION RESERVE</b>													
<b>Steam Production Plant:</b>													
Control Area Generation - East	CAGE	(16,714,540)	(18,707,391)	(3,313,158,770)	(18,702,857)	(3,331,861,627)	(18,701,099)	(3,350,562,726)	(18,698,285)	(3,369,261,012)	(18,692,305)	(3,387,953,317)	(18,684,981)
Control Area Generation - West	CAGW	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(168,303)	(168,148)	(5,369,796)	(167,993)	(5,705,937)	(167,837)	(5,873,774)	(167,682)	(6,041,456)	(167,526)	(6,208,982)	(167,371)
Renewable - Blundell	SG	(91,824,964)	(91,824,964)	(5,142,584)	(91,833)	(91,940,957)	(91,846)	(92,459,420)	(91,859)	(93,077,916)	(91,872)	(93,706,444)	(93,335,952)
Renewable - Blundell 2	SG	(72,075)	(72,075)	(14,023,642)	(72,075)	(14,055,717)	(72,075)	(14,087,792)	(72,075)	(14,119,867)	(72,075)	(14,151,942)	(72,075)
Pollution Control Equipment	CAGE	(7,796)	(7,796)	(119,589)	(7,796)	(127,385)	(7,796)	(135,182)	(7,796)	(142,978)	(7,796)	(150,774)	(7,796)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0
Total Steam Plant		(16,882,843)	(18,874,910)	(3,424,262,491)	(18,869,114)	(3,443,331,605)	(18,867,270)	(3,463,198,875)	(18,864,334)	(3,482,063,209)	(18,861,440)	(3,501,121,440)	(18,858,781)
<b>Hydro Production Plant:</b>													
System Generation	SG-U	(122,880,038)	(764,732)	(123,644,768)	(769,497)	(124,414,265)	(774,261)	(125,188,526)	(779,026)	(125,962,240)	(783,795)	(126,775,008)	(788,539)
System Generation	SG-P	(376,212,880)	(1,565,945)	(377,778,825)	(1,565,252)	(381,344,078)	(1,564,655)	(382,909,733)	(1,564,030)	(384,472,763)	(1,563,311)	(386,036,073)	(1,562,591)
Klamath	SG-P	(94,309,989)		(94,309,989)		(94,309,989)		(94,309,989)		(94,309,989)		(94,309,989)	
Total Hydro Plant		(593,399,907)	(2,330,677)	(597,735,583)	(2,334,749)	(600,068,332)	(2,338,916)	(602,407,248)	(2,343,045)	(604,744,992)	(2,347,106)	(607,084,471)	(2,351,182)
<b>Other Production Plant:</b>													
Control Area Generation - East	CAGE	(2,855,728)	(2,970,391)	(4,098,106,660)	(3,040,764)	(4,128,851,424)	(3,084,532)	(4,159,915,957)	(3,059,958)	(4,189,975,914)	(3,055,328)	(4,220,031,243)	(3,050,689)
Control Area Generation - West	CAGW	(1,686,802)	(307,723,361)	(309,390,753)	(1,687,983)	(311,058,736)	(1,689,597)	(312,728,333)	(1,691,210)	(314,398,542)	(1,692,824)	(316,068,755)	(1,694,438)
System Generation - Wind	SG	(12,294,292)	(13,862,779)	(12,314,225)	(12,319,851)	(163,296,855)	(12,325,481)	(175,596,639)	(12,331,116)	(187,927,754)	(12,336,381)	(202,564,035)	(12,341,676)
System Generation	SG	3,438	3,438	(30,409)	3,438	(23,533)	3,438	(16,598)	3,438	(9,712)	3,438	(2,796)	3,438
Total Other Plant		(16,813,388)	(16,948,570)	(17,083,288)	(17,025,161)	(187,193,966)	(17,011,075)	(191,466,461)	(17,002,446)	(195,744,907)	(17,000,228)	(200,049,132)	(17,003,311)
<b>Transmission Plant:</b>													
Control Area Generation - East	CAGE	(241,160)	(241,160)	(56,192,716)	(241,160)	(56,433,876)	(241,160)	(56,675,036)	(241,160)	(56,916,196)	(241,160)	(57,157,356)	(241,160)
Control Area Generation - West	CAGW	(24,296)		(4,779,861)	(24,296)	(4,798,149)	(24,296)	(4,822,433)	(24,296)	(4,846,713)	(24,296)	(4,870,988)	(24,296)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(10,160,124)	(2,340,324,493)	(2,350,500,828)	(10,207,271)	(2,360,708,099)	(10,239,605)	(2,370,947,703)	(10,252,710)	(2,381,206,974)	(10,277,978)	(2,391,484,952)	(10,292,592)
Total Transmission Plant		(10,425,560)	(2,401,025,618)	(2,411,467,405)	(10,472,719)	(2,421,940,124)	(10,505,049)	(2,432,445,172)	(10,524,710)	(2,442,969,863)	(10,543,414)	(2,453,513,297)	(10,556,023)
<b>Distribution Plant:</b>													
California	CA	(742,299)	(175,206,500)	(744,240)	(747,832)	(176,698,672)	(751,329)	(177,449,901)	(756,620)	(178,203,522)	(756,019)	(178,959,541)	(757,847)
Oregon	OR	(2,739,853)	(1,186,582,578)	(2,775,969)	(2,827,609)	(1,192,186,157)	(2,900,249)	(1,195,086,406)	(2,966,435)	(1,198,052,841)	(3,010,682)	(1,201,063,522)	(3,036,994)
Washington	WA	(1,032,019)	(316,630,737)	(1,037,423)	(1,043,396)	(318,111,596)	(1,049,067)	(319,700,623)	(1,054,882)	(320,815,505)	(1,060,841)	(321,876,346)	(1,066,351)
Eastern Wyoming	WYP	(2,400,465)	(338,679,358)	(1,206,908)	(1,214,456)	(341,000,751)	(1,220,689)	(342,527,449)	(1,228,673)	(343,550,113)	(1,238,346)	(344,788,458)	(1,246,102)
Utah	UT	(9,155,586)	(1,186,678,029)	(9,155,586)	(9,155,586)	(1,186,678,029)	(9,155,586)	(1,186,678,029)	(9,155,586)	(1,186,678,029)	(9,155,586)	(1,186,678,029)	(9,155,586)
Idaho	ID	(181,588)	(181,588)	(181,588)	(181,588)	(181,588)	(181,588)	(181,588)	(181,588)	(181,588)	(181,588)	(181,588)	(181,588)
Western Wyoming	WYU	(302,170)	(74,806,329)	(302,101)	(302,031)	(74,806,329)	(301,962)	(74,806,329)	(301,893)	(74,806,329)	(301,824)	(74,806,329)	(301,755)
Total Distribution Plant		(13,189,770)	(3,570,322,347)	(13,286,490)	(13,428,607)	(3,597,037,444)	(13,582,705)	(3,610,630,449)	(13,714,007)	(3,624,344,156)	(13,820,768)	(3,638,164,954)	(13,910,232)
<b>General Plant:</b>													
California	CA	(31,898)	(8,212,858)	(31,838)	(31,779)	(8,276,475)	(31,716)	(8,308,251)	(31,653)	(8,340,087)	(31,589)	(8,371,943)	(32,109)
Oregon	OR	(309,655)	(94,645,565)	(308,640)	(307,755)	(95,261,960)	(307,037)	(95,568,997)	(306,627)	(95,875,624)	(306,485)	(96,182,109)	(306,236)
Washington	WA	(27,859)	(27,859,717)	(27,859,717)	(27,859,717)	(27,859,717)	(27,859,717)	(27,859,717)	(27,859,717)	(27,859,717)	(27,859,717)	(27,859,717)	(27,859,717)
Eastern Wyoming	WYP	(245,292)	(37,862,848)	(250,177)	(38,130,925)	(38,130,925)	(38,130,925)	(38,130,925)	(38,130,925)	(38,130,925)	(38,130,925)	(38,130,925)	(38,130,925)
Utah	UT	(671,098)	(125,139,750)	(672,127)	(125,811,876)	(125,811,876)	(125,811,876)	(125,811,876)	(125,811,876)	(125,811,876)	(125,811,876)	(125,811,876)	(125,811,876)
Idaho	ID	(167,654)	(27,650,109)	(167,873)	(27,817,961)	(27,817,961)	(27,817,961)	(27,817,961)	(27,817,961)	(27,817,961)	(27,817,961)	(27,817,961)	(27,817,961)
Western Wyoming	WYU	(100,793)	(45,792,844)	(100,793)	(45,792,844)	(45,792,844)	(45,792,844)	(45,792,844)	(45,792,844)	(45,792,844)	(45,792,844)	(45,792,844)	(45,792,844)
Control Area Generation - East	CAGE	(27,408)	(1,958,840)	(27,344)	(27,279)	(1,963,726)	(27,214)	(1,968,611)	(27,149)	(1,973,496)	(27,084)	(1,978,381)	(1,983,266)
Control Area Generation - West	CAGW	(435,627)	(95,553,975)	(434,917)	(95,998,892)	(96,423,100)	(434,188)	(96,856,598)	(433,468)	(97,289,386)	(432,979)	(97,721,466)	(98,154,781)
System Generation	SG	(570,824)	(137,901,533)	(573,026)	(138,474,559)	(139,049,472)	(574,913)	(139,634,286)	(576,802)	(140,239,511)	(578,691)	(140,857,682)	(141,472,359)
General Office	SO	4,712	(7,754,146)	4,880	5,049	(7,744,216)	5,218	(7,738,998)	5,387	(7,733,611)	5,556	(7,728,055)	5,725
Jim Bridger Generation	JBG	29,725	(6,425,744)	30,200	(6,395,545)	(6,364,870)	31,150	(6,333,720)	31,625	(6,302,095)	32,100	(6,269,995)	32,575
Customer Service	CN	(416)	(1,695,695)	(382)	(347)	(1,696,394)	(313)	(1,696,706)	(278)	(1,696,984)	(243)	(1,697,228)	(209)
Total General Plant	CAEE	(2,642,509)	(629,297,766)	(2,647,457)	(2,653,811)	(633,599,053)	(2,660,165)	(636,266,110)	(2,666,419)	(638,957,108)	(2,672,671)	(641,664,769)	(648,376,924)
<b>Mining Plant:</b>													
Control Area Energy - East	CAEE	(64,882,745)	(11,453,058,393)	(65,126,991)	(11,518,185,383)	(65,385,160)	(11,583,570,544)	(65,649,212,015)	(65,919,240)	(11,715,031,255)	(66,194,808)	(11,780,986,062)	(66,463,487)
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation Reserve</b>													
<b>Control Area Energy - East</b>													
<b>Total Mining Plant</b>													
<b>Total Depreciation Reserve</b>													

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Description	Factor	Adjusted Reserve Balance Mar 2025	Adjustments	Adjusted Reserve Balance Apr 2025	Adjustments	Adjusted Reserve Balance May 2025	Adjustments	Adjusted Reserve Balance Jun 2025	Adjustments	Adjusted Reserve Balance Jul 2025	Adjustments	Adjusted Reserve Balance Aug 2025	Adjustments
<b>AMORTIZATION RESERVE</b>													
<b>Intangible Plant:</b>													
California	CA	(8,220)	(8)	(8,228)	(8)	(8,236)	(8)	(8,243)	(8)	(8,251)	(8)	(8,259)	(8)
Customer Service	CN	(206,169,290)	(1,076,430)	(207,246,661)	(1,076,488)	(208,323,090)	(1,076,546)	(209,398,579)	(1,076,604)	(210,473,126)	(1,076,662)	(211,546,731)	(1,076,720)
Idaho	ID	(1,057,339)	(1,794)	(1,059,132)	(1,794)	(1,060,926)	(1,794)	(1,062,720)	(1,794)	(1,064,513)	(1,794)	(1,066,307)	(1,794)
Jim Bridger Generation	JBG	(2,940,677)	(25,567)	(2,966,245)	(25,567)	(2,991,812)	(25,567)	(3,017,379)	(25,567)	(3,042,947)	(25,567)	(3,068,514)	(25,567)
Oregon	OR	(159,822)	(592)	(160,414)	(592)	(161,006)	(592)	(161,597)	(592)	(162,189)	(592)	(162,780)	(591)
Control Area Energy - East	CAEE	7,612	453	8,065	466	8,525	473	8,982	479	9,444	486	9,904	488
System Generation	SG	(69,425,977)	(285,365)	(69,711,343)	(285,270)	(69,996,613)	(285,175)	(70,281,988)	(285,080)	(70,566,868)	(284,985)	(70,851,852)	(284,890)
Control Area Generation - East	CAGE	(221,310)	(221,253)	(382,758,451)	(221,195)	(382,697,039)	(221,137)	(382,635,627)	(221,079)	(382,574,215)	(221,021)	(382,512,803)	(220,963)
Control Area Generation - West	CAGE	(42,426,399)	(42,369)	(42,468,768)	(42,411)	(42,508,137)	(42,454)	(42,547,506)	(42,497)	(42,586,875)	(42,540)	(42,626,244)	(42,583)
System Generation - West	SGP	(50,347,383)	(216,534)	(50,563,917)	(216,534)	(50,780,451)	(216,533)	(51,002,983)	(216,509)	(51,221,467)	(216,483)	(51,439,960)	(216,458)
Control Area Generation - East	CAGE	(2,897,033)	(2,905,702)	(423,733,128)	(2,910,452)	(426,643,581)	(2,922,850)	(429,556,430)	(2,937,509)	(432,503,939)	(2,941,428)	(435,445,367)	(2,941,428)
Control Office	UT	(2,103)	(2,103)	(4,206,508)	(2,103)	(6,313,011)	(2,104)	(8,419,514)	(2,104)	(10,526,017)	(2,104)	(12,632,520)	(2,104)
Washington	WA	(14,183)	(10)	(14,193)	(10)	(14,204)	(10)	(14,214)	(10)	(14,224)	(10)	(14,235)	(10)
Eastern Wyoming	WYP	(838,953)	(10,672)	(849,625)	(10,672)	(860,297)	(10,672)	(870,969)	(10,672)	(881,640)	(10,672)	(892,312)	(10,672)
System Generation	SG-U	(6,827,546)	(9,486)	(6,837,032)	(9,440)	(6,846,472)	(9,395)	(6,855,867)	(9,350)	(6,865,218)	(9,305)	(6,874,522)	(9,260)
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
Total Intangible Plant		(861,373,544)	(4,800,061)	(866,173,605)	(4,803,653)	(870,977,258)	(4,814,892)	(875,792,150)	(4,828,383)	(880,620,544)	(4,831,154)	(885,451,698)	(4,839,439)
<b>Hydro Production Plant:</b>													
System Generation	SG-U	(4,310,199)	(26,031)	(4,336,231)	(26,031)	(4,362,262)	(26,031)	(4,388,293)	(26,031)	(4,414,325)	(26,031)	(4,440,356)	(26,031)
System Generation	SG-P	(4,310,199)	(26,031)	(4,336,231)	(26,031)	(4,362,262)	(26,031)	(4,388,293)	(26,031)	(4,414,325)	(26,031)	(4,440,356)	(26,031)
Total Hydro Plant		(8,620,398)	(52,062)	(8,672,462)	(52,062)	(8,724,524)	(52,062)	(8,776,586)	(52,062)	(8,828,650)	(52,062)	(8,880,712)	(52,062)
<b>Other Production Plant:</b>													
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>													
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(5,314,285)	(11,970)	(5,326,255)	(11,970)	(5,338,225)	(11,970)	(5,350,195)	(11,970)	(5,362,165)	(11,970)	(5,374,146)	(11,970)
Oregon	OR	(1,833,771)	(9,024)	(1,842,795)	(9,024)	(1,851,819)	(9,024)	(1,860,843)	(9,024)	(1,869,867)	(9,024)	(1,878,891)	(9,024)
System Generation	SG	(333,177)	-	(333,177)	-	(333,177)	-	(333,177)	-	(333,177)	-	(333,177)	-
Idaho	ID	(333,177)	-	(333,177)	-	(333,177)	-	(333,177)	-	(333,177)	-	(333,177)	-
Utah	UT	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-
Washington	WA	(2,216,438)	(8,020)	(2,224,458)	(8,020)	(2,232,478)	(8,020)	(2,240,498)	(8,020)	(2,248,518)	(8,020)	(2,256,538)	(8,020)
Eastern Wyoming	WYP	(4,723,229)	(6,425)	(4,729,654)	(6,425)	(4,736,079)	(6,425)	(4,742,504)	(6,425)	(4,748,929)	(6,425)	(4,755,354)	(6,425)
Western Wyoming	WYU	(14,707,672)	(35,439)	(14,743,111)	(35,439)	(14,778,550)	(35,439)	(14,813,989)	(35,439)	(14,849,428)	(35,439)	(14,884,868)	(35,439)
Total General Plant		(880,391,415)	(4,861,532)	(885,252,947)	(4,865,064)	(890,114,071)	(4,876,383)	(894,994,434)	(4,889,864)	(899,884,297)	(4,899,625)	(904,776,932)	(4,909,386)
<b>Total Amortization Reserve</b>													
		(69,736,766)	(12,333,449,808)	(82,070,216,575)	(12,403,438,330)	(84,473,654,905)	(12,473,688,614)	(86,947,343,519)	(12,544,206,449)	(89,491,550,068)	(12,614,915,552)	(92,086,465,620)	(12,685,762,985)
<b>Total Depreciation &amp; Amortization Reserve</b>													
		(69,736,766)	(12,333,449,808)	(82,070,216,575)	(12,403,438,330)	(84,473,654,905)	(12,473,688,614)	(86,947,343,519)	(12,544,206,449)	(89,491,550,068)	(12,614,915,552)	(92,086,465,620)	(12,685,762,985)

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Description	Factor	Adjusted Reserve Balance Sep 2025	Adjustments	Adjusted Reserve Balance Oct 2025	Adjustments	Adjusted Reserve Balance Nov 2025	Adjustments	Adjusted Reserve Balance Dec 2025
<b>DEPRECIATION RESERVE</b>								
<b>Steam Production Plant:</b>								
Control Area Generation - East	CAGE	(3,406,639,298)	(18,679,842)	(3,425,318,140)	(18,681,726)	(3,443,999,867)	(18,767,743)	(3,462,767,610)
Control Area Generation - West	CAGW	0	0	0	0	0	0	0
System Generation	SG	(6,376,353)	(167,215)	(6,543,568)	(167,060)	(6,710,628)	(166,904)	(6,877,532)
Renewable - Blundell	SG	(94,015,006)	(94,533,600)	(188,548,606)	(188,548,606)	(377,097,212)	(377,097,212)	(754,194,424)
Renewable - Blundell 2	SG	(14,383,997)	(72,075)	(14,456,072)	(72,075)	(14,528,147)	(72,075)	(14,600,221)
Pollution Control Equipment	CAGE	(158,571)	(7,796)	(166,367)	(7,796)	(174,163)	(7,796)	(181,960)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0
Total Steam Plant		(3,521,572,224)	(19,445,523)	(3,541,017,747)	(19,447,284)	(3,560,465,032)	(19,533,179)	(3,579,998,211)
<b>Hydro Production Plant:</b>								
System Generation	SG-U	(127,608,020)	(772,230)	(128,380,250)	(789,969)	(129,170,219)	(816,389)	(129,986,617)
System Generation	SG-P	(367,698,664)	(1,561,871)	(369,260,535)	(1,561,257)	(370,821,792)	(1,560,735)	(372,382,527)
Klamath	SG-P	(84,309,989)	-	(84,309,989)	-	(84,309,989)	-	(84,309,989)
Total Hydro Plant		(609,416,663)	(2,334,101)	(611,750,763)	(2,351,226)	(614,102,010)	(2,377,124)	(616,479,133)
<b>Other Production Plant:</b>								
Control Area Generation - East	CAGE	(425,081,942)	(3,046,278)	(428,128,219)	(3,041,856)	(431,170,076)	(3,037,458)	(434,207,533)
Control Area Generation - West	CAGW	(317,741,310)	(1,670,557)	(319,411,867)	(1,674,619)	(321,086,486)	(1,679,731)	(322,766,216)
System Generation - Wind	SG-W	(212,706,973)	(12,405,208)	(225,112,181)	(12,410,834)	(237,523,014)	(12,435,571)	(249,958,585)
System Generation	SG	(132,191)	3,438	(128,753)	3,438	(125,315)	3,438	(121,877)
Total Other Plant		(855,543,443)	(17,118,605)	(872,662,048)	(17,123,871)	(889,785,917)	(17,149,322)	(906,935,240)
<b>Transmission Plant:</b>								
Control Area Generation - East	CAGE	(57,396,516)	(241,160)	(57,637,676)	(241,160)	(57,878,836)	(241,160)	(58,120,000)
Control Area Generation - West	CAGW	(4,895,280)	(24,267)	(4,919,547)	(24,263)	(4,943,810)	(24,259)	(4,968,068)
Jim Bridger Generation	JBG	-	-	-	-	-	-	-
System Generation	SG	(2,401,777,544)	(10,313,720)	(2,412,091,264)	(10,334,894)	(2,422,426,158)	(10,355,314)	(2,432,781,472)
Total Transmission Plant		(2,464,071,320)	(10,579,147)	(2,474,650,467)	(10,600,317)	(2,485,250,784)	(10,625,573)	(2,495,876,357)
<b>Distribution Plant:</b>								
California	CA	(179,717,387)	(759,215)	(180,476,603)	(760,288)	(181,236,891)	(761,403)	(181,998,294)
Oregon	OR	(1,204,100,476)	(3,066,193)	(1,207,166,669)	(3,069,586)	(1,210,233,255)	(3,143,133)	(1,213,376,388)
Washington	WA	(322,941,687)	(1,068,764)	(324,010,451)	(1,071,967)	(325,082,418)	(1,075,000)	(326,157,418)
Eastern Wyoming	WYP	(945,036,561)	(1,257,208)	(946,293,769)	(1,260,521)	(947,554,290)	(1,263,744)	(948,818,034)
Utah	UT	(1,185,747,867)	(6,917,467)	(1,192,665,334)	(6,924,934)	(1,199,582,801)	(6,932,401)	(1,206,500,202)
Idaho	ID	(195,949,737)	(732,242)	(196,681,979)	(735,484)	(197,414,221)	(738,726)	(198,142,947)
Western Wyoming	WYU	(76,417,894)	(301,685)	(76,719,579)	(304,616)	(77,021,195)	(307,547)	(77,322,742)
Total Distribution Plant		(3,652,075,186)	(13,992,802)	(3,666,067,988)	(14,074,065)	(3,680,142,053)	(14,202,452)	(3,694,344,505)
<b>General Plant:</b>								
California	CA	(8,404,032)	(32,556)	(8,436,588)	(32,702)	(8,469,290)	(32,848)	(8,502,038)
Oregon	OR	(96,486,344)	(305,838)	(96,792,182)	(305,206)	(97,097,920)	(304,514)	(97,403,658)
Washington	WA	(28,196,453)	(71,302)	(28,267,755)	(71,235)	(28,339,057)	(71,168)	(28,410,225)
Eastern Wyoming	WYP	(39,418,973)	(288,856)	(39,707,829)	(272,305)	(39,997,134)	(265,799)	(40,286,933)
Utah	UT	(129,219,796)	(727,834)	(129,947,630)	(756,719)	(130,675,469)	(745,603)	(131,401,072)
Idaho	ID	(28,665,544)	(170,541)	(28,836,085)	(171,263)	(29,006,348)	(171,985)	(29,176,333)
Western Wyoming	WYU	(6,970,769)	(26,833)	(7,007,602)	(26,866)	(7,044,439)	(26,899)	(7,081,276)
Control Area Generation - East	CAGE	(2,121,729)	(27,407)	(2,149,136)	(27,784)	(2,176,920)	(28,161)	(2,204,704)
Control Area Generation - West	CAGW	(88,152,835)	(430,600)	(88,583,435)	(429,951)	(89,014,035)	(429,302)	(89,444,635)
General Office	SO	(141,475,916)	(627,181)	(142,103,097)	(631,552)	(142,730,278)	(635,923)	(143,356,201)
Jim Bridger Generation	JBG	(7,722,330)	5,894	(7,716,436)	6,063	(7,710,374)	6,232	(7,704,142)
Customer Service	CN	(6,237,420)	33,050	(6,204,370)	33,525	(6,170,844)	34,000	(6,136,844)
Control Area Energy - East	CAEE	(1,697,437)	(174)	(1,697,611)	(140)	(1,697,751)	(105)	(1,697,856)
Total General Plant		(644,390,693)	(2,766,870)	(647,157,563)	(2,803,255)	(649,960,798)	(2,841,724)	(652,802,522)
<b>Mining Plant:</b>								
Control Area Energy - East	CAEE	-	-	-	-	-	-	-
Total Mining Plant		-	-	-	-	-	-	-
<b>Total Depreciation Reserve</b>								
		(11,847,065,549)	(66,237,048)	(11,913,302,597)	(66,309,998)	(11,979,705,595)	(66,382,533)	(12,046,098,128)

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Description	Factor	Adjusted Reserve Balance Sep 2025	Adjustments	Adjusted Reserve Balance Oct 2025	Adjustments	Adjusted Reserve Balance Nov 2025	Adjustments	Adjusted Reserve Balance Dec 2025
<b>AMORTIZATION RESERVE</b>								
<b>Intangible Plant:</b>								
California	CA	(6,266)	(8)	(6,274)	(6)	(6,281)	(6)	(6,289)
Customer Service	CN	(212,619,396)	(1,071,723)	(213,691,119)	(1,070,782)	(214,761,900)	(1,069,840)	(215,831,741)
Idaho	ID	(1,066,100)	(1,794)	(1,067,894)	(1,793)	(1,071,687)	(1,793)	(1,073,481)
Jim Bridger Generation	JBG	(3,094,081)	(25,567)	(3,119,648)	(25,567)	(3,145,216)	(25,567)	(3,170,784)
Oregon	OR	(163,371)	(591)	(163,963)	(591)	(164,554)	(591)	(165,145)
Control Area Energy - East	CAEE	10,429	492	10,922	499	11,420	505	11,925
System Generation	SG	(71,136,742)	(284,794)	(71,421,536)	(284,999)	(71,706,236)	(284,604)	(71,990,840)
Control Area Generation - East	CAGE	(39,361,239)	(220,905)	(39,582,144)	(220,847)	(39,802,991)	(220,789)	(40,023,780)
Control Area Generation - West	CAEW	(6,619,494)	(21,496)	(6,640,990)	(21,496)	(6,662,486)	(21,496)	(6,683,982)
System Generation - West	SG-P	(51,656,443)	(216,475)	(51,872,918)	(216,463)	(52,089,379)	(216,455)	(52,313,832)
Control Area Generation - East	CAGE	(438,817,239)	(3,891,839)	(442,709,078)	(3,890,881)	(446,624,958)	(3,916,376)	(450,541,335)
Utah	UT	31,869,990	(2,104)	31,867,886	(2,104)	31,865,782	(2,104)	31,863,678
Washington	WA	(14,245)	(10)	(14,255)	(10)	(14,265)	(10)	(14,275)
Eastern Wyoming	WYP	(902,994)	(10,672)	(913,666)	(10,672)	(924,327)	(10,672)	(934,999)
System Generation	SG-U	(6,883,782)	(9,214)	(6,892,996)	(9,189)	(6,902,165)	(9,124)	(6,911,289)
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)
Total Intangible Plant		(890,712,137)	(5,689,249)	(896,401,386)	(5,692,132)	(902,093,518)	(5,901,470)	(907,994,987)
<b>Hydro Production Plant:</b>								
System Generation	SG-U	(4,466,387)	(26,031)	(4,492,418)	(26,031)	(4,518,450)	(26,031)	(4,544,481)
System Generation	SG-P	(4,466,387)	(26,031)	(4,492,418)	(26,031)	(4,518,450)	(26,031)	(4,544,481)
Total Hydro Plant								
<b>Other Production Plant</b>								
Control Area Generation - East	CAGE	-	-	-	-	-	-	-
Total Other Plant								
<b>General Plant:</b>								
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)
General Office	CN	-	-	-	-	-	-	-
System Generation	SG	(5,396,116)	(11,970)	(5,398,086)	(11,970)	(5,410,056)	(11,970)	(5,422,026)
Oregon	OR	(1,833,771)	(9,024)	(1,833,771)	(9,024)	(1,833,771)	(9,024)	(1,833,771)
General Office	SO	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)
Idaho	ID	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)
Utah	UT	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)
Washington	WA	(2,264,588)	(8,020)	(2,272,608)	(8,020)	(2,280,588)	(8,020)	(2,288,618)
Eastern Wyoming	WYP	(4,761,779)	(6,425)	(4,768,204)	(6,425)	(4,774,629)	(6,425)	(4,781,054)
Western Wyoming	WYU	(14,320,308)	(35,439)	(14,955,747)	(35,439)	(14,991,187)	(35,439)	(15,026,626)
Total General Plant		(910,096,832)	(6,750,719)	(915,849,551)	(6,753,603)	(921,603,154)	(6,862,940)	(927,466,094)
<b>Total Amortization Reserve</b>								
<b>Total Depreciation &amp; Amortization Reserve</b>		(12,757,166,361)	(71,987,767)	(12,829,156,149)	(72,153,601)	(12,901,309,749)	(72,725,473)	(12,974,035,223)

PacifiCorp  
Washington 2023 General Rate Case  
Hydro Decommissioning  
Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
July-21	2,293	60,700	(6,903,794)
August-21	1,587	60,700	(6,841,508)
September-21	1,433	60,700	(6,779,375)
October-21	58	60,700	(6,718,617)
November-21	(14,105)	60,700	(6,672,022)
December-21	-	60,700	(6,611,323)
January-22	22,574	60,700	(6,528,049)
February-22	4,207	60,700	(6,463,142)
March-22	10,580	60,700	(6,391,862)
April-22	(7,230)	60,700	(6,338,393)
May-22	4,686	60,700	(6,273,007)
June-22	751	60,700	(6,211,556)

East Side	Spend	Accruals	Balance
July-21	-	(23,356)	(312,834)
August-21	-	(23,356)	(336,190)
September-21	-	(23,356)	(359,546)
October-21	-	(23,356)	(382,902)
November-21	-	(23,356)	(406,258)
December-21	-	(23,356)	(429,614)
January-22	-	(23,356)	(452,970)
February-22	-	(23,356)	(476,326)
March-22	-	(23,356)	(499,682)
April-22	-	(23,356)	(523,038)
May-22	-	(23,356)	(546,394)
June-22	-	(23,356)	(569,750)

Total Resources	Spend	Accruals	Balance
July-21	2,293	37,344	(7,216,628)
August-21	1,587	37,344	(7,177,698)
September-21	1,433	37,344	(7,138,921)
October-21	58	37,344	(7,101,519)
November-21	(14,105)	37,344	(7,078,280)
December-21	-	37,344	(7,040,936)
January-22	22,574	37,344	(6,981,018)
February-22	4,207	37,344	(6,939,468)
March-22	10,580	37,344	(6,891,544)
April-22	(7,230)	37,344	(6,861,431)
May-22	4,686	37,344	(6,819,401)
June-22	751	37,344	(6,781,306)

West Side	Spend	Accruals	Balance
December-23	-	-	(4,899,819)
January-24	-	60,700	(4,839,119)
February-24	-	60,700	(4,778,419)
March-24	-	60,700	(4,717,719)
April-24	-	60,700	(4,657,020)
May-24	-	60,700	(4,596,320)
June-24	-	60,700	(4,535,620)
July-24	-	60,700	(4,474,921)
August-24	-	60,700	(4,414,221)
September-24	-	60,700	(4,353,521)
October-24	-	60,700	(4,292,822)
November-24	-	60,700	(4,232,122)
December-24	-	60,700	(4,171,422)

East Side	Spend	Accruals	Balance
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)

Total Resources	Spend	Accruals	Balance
December-23	-	-	(5,889,975)
January-24	-	37,344	(5,852,632)
February-24	-	37,344	(5,815,288)
March-24	-	37,344	(5,777,944)
April-24	-	37,344	(5,740,601)
May-24	-	37,344	(5,703,257)
June-24	-	37,344	(5,665,913)
July-24	-	37,344	(5,628,569)
August-24	-	37,344	(5,591,226)
September-24	-	37,344	(5,553,882)
October-24	-	37,344	(5,516,538)
November-24	-	37,344	(5,479,194)
December-24	-	37,344	(5,441,851)

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Decommissioning and Other Plant Closure Costs - Year 1**

PAGE 6.4\_R

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Annual Incremental Decomm.	407	RES	2,344,847	WA	Situs	2,344,847	6.4.1
Other Closure Costs	407	RES	1,355,736	WA	Situs	1,355,736	6.4.2
Reclamation Costs	501	RES	1,986,017	WA	Situs	1,986,017	6.4.3_R
<b>Adjustment to Rate Base</b>							
Accum. Reg Liab. - Incr. Decomm.	254	PRO	(6,873,922)	WA	Situs	(6,873,922)	6.4.1
Accum. Reg Liab. - Other Closure	254	PRO	(3,389,339)	WA	Situs	(3,389,339)	6.4.2
Accum. Reg Liab. - Reclamation	254	PRO	(6,091,825)	WA	Situs	(6,091,825)	6.4.3_R
<b>Adjustment to Tax:</b>							
Sch M - Incr. Decom.	SCHMAT	RES	2,344,847	WA	Situs	2,344,847	6.4.1
DIT Expense - Incr. Decom.	41110	PRO	(576,518)	WA	Situs	(576,518)	6.4.1
ADIT Balance - Incr. Decom.	190	PRO	2,017,811	WA	Situs	2,017,811	6.4.1
Sch M - Other Closure	SCHMAT	RES	-	WA	Situs	-	6.4.2
DIT Exp - Other Closure	41110	PRO	-	WA	Situs	-	6.4.2
ADIT Bal. - Other Closure	190	PRO	833,326	WA	Situs	833,326	6.4.2
Sch M - Reclamation Costs	SCHMAT	RES	(563,391)	WA	Situs	(563,391)	6.4.3_R
DIT Exp. - Reclamation	41110	PRO	138,519	WA	Situs	138,519	6.4.3_R
ADIT Bal - Reclamation	190	PRO	1,497,776	WA	Situs	1,497,776	6.4.3_R

**Description of Adjustment:**

This adjustment includes into revenue requirement the incremental decommissioning costs and other plant closure costs associated with the revised decommissioning study and those included in the 2018 Depreciation Study. These costs were approved to be collected over ten years starting in 2021, as approved in the Company's most recent General Rate Case, Docket No. UE-191024. This adjustment also includes Bridger Mine reclamation costs, which were also approved to be spread over 10 years in the same docket. However, in the current proceeding, the Company is proposing to continue including coal-fire resources and the Jim Bridger Mine rate base in Washington retail rates through 2025. Accordingly, the estimated reclamation costs for the Jim Bridger Mine asset has been recalibrated to reflect on-going operations through 2025. This updated total reclamation is then spread evenly through 2030, which was the approved end of amortization life as approved in UE-191024 for this expense. The annual level of expense is reflected in this adjustment, while the regulatory liability balance is included on an average-of-monthly-averages basis for the year ending December 2024. Please refer to Confidential Exhibit No. SLC-6C for further documentation pages containing confidential information that supports the calculation of this adjustment.

*This adjustment has been updated in rebuttal to reflect incremental reclamation and unrecovered investment costs collected since approval in the Company's 2021 GRC to begin collection of these costs as an offset to the projected incremental reclamation and unrecovered investment costs projected under current case assumptions. Please refer to Confidential Exhibit No. SLC-13C for further documentation pages containing confidential information that supports the calculation of this revised adjustment.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Decommissioning and Other Plant Closure Costs - Year 1**  
**Bridger Mine Reclamation Costs**

PAGE 6.4.3\_R

Currently Approved Washington Allocation Annual Amount 2,549,408 Ref 6.4.4\_R - Exh. No. SLC-13C

**Proposed Washington Allocation Annual Amount 1,986,017 Ref 6.4.4\_R - Exh. No. SLC-13C**

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
Base Period Amount	-	(2,549,408)
Pro Forma Amount (below)	1,986,017	(8,641,232) <i>below</i>
Adjustment:	<u>1,986,017</u>	<u>(6,091,825)</u>
		<b>Ref 6.4_R</b>

	<b>501 Mthly Accum.</b>	<b>SCHMAT Tax</b>	<b>41110 Def Inc Tax Exp</b>	<b>254 Reg. Liab.</b>	<b>190 ADIT</b>
Dec-23	212,451	212,451	(52,234)	(7,648,224)	1,880,438
Jan-24	165,501	165,501	(40,691)	(7,813,725)	1,921,129
Feb-24	165,501	165,501	(40,691)	(7,979,227)	1,961,821
Mar-24	165,501	165,501	(40,691)	(8,144,728)	2,002,512
Apr-24	165,501	165,501	(40,691)	(8,310,230)	2,043,203
May-24	165,501	165,501	(40,691)	(8,475,731)	2,083,894
Jun-24	165,501	165,501	(40,691)	(8,641,232)	2,124,585
Jul-24	165,501	165,501	(40,691)	(8,806,734)	2,165,276
Aug-24	165,501	165,501	(40,691)	(8,972,235)	2,205,968
Sep-24	165,501	165,501	(40,691)	(9,137,737)	2,246,659
Oct-24	165,501	165,501	(40,691)	(9,303,238)	2,287,350
Nov-24	165,501	165,501	(40,691)	(9,468,740)	2,328,041
Dec-24	165,501	165,501	(40,691)	(9,634,241)	2,368,732

<b>Annual Total</b>	<b>1,986,017</b>	<b>1,986,017</b>	<b>(488,294)</b>
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<b>AMA</b>	<b>(8,641,232)</b>	<b>2,124,585</b>
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Test Period Tax Amounts - 705.425	2,549,408	(626,813)	626,809
December 2024 Proforma Tax Amounts	1,986,017	(488,294)	2,124,585
Adjustment:	<u>(563,391)</u>	<u>138,519</u>	<u>1,497,776</u>
	<b>Ref 6.4_R</b>	<b>Ref 6.4_R</b>	<b>Ref 6.4_R</b>



## Tab 7 - Tax (RY1)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Tax Adjustments (Tab 7)  
TOTAL

	7.1_R	Exhibit No. SLC-4		7.3_R	7.4_R	7.4.1_R	Exhibit No. SLC-4	
	Total Normalized	Interest True Up	Property Tax Expense - Year 1	Production Tax Credit - Year 1	PowerTax ADIT Adjustment - Year 1	(cont.) PowerTax ADIT Adjustment - Year 1	Permanent Schedule M Adjustment - Year1	
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 Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	2,337,812	-	843,809	-	-	-	-	-
23 Income Taxes: Federal	(7,656,197)	130,491	(177,200)	(6,571,362)	(771,361)	(255,061)	302,036	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	5,717,165	-	-	-	(3,106,155)	298,623	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	398,780	130,491	666,609	(6,571,362)	(3,877,516)	43,562	302,036	-
29								
30 Operating Rev For Return:	(398,780)	(130,491)	(666,609)	6,571,362	3,877,516	(43,562)	(302,036)	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(17,769,037)	-	-	-	(33,477,788)	540,285	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	53,324,397	-	-	-	-	-	-	-
54								
55 Total Deductions:	35,555,360	-	-	-	(33,477,788)	540,285	-	-
56								
57 Total Rate Base:	35,555,360	-	-	-	(33,477,788)	540,285	-	-
58								
59								
60 Estimated ROE impact	-0.411%	-0.022%	-0.113%	1.114%	1.022%	-0.013%	-0.051%	-
61 Estimated Price Change	4,129,369	173,567	886,660	(8,740,606)	(8,546,162)	112,630	401,739	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(2,337,812)	-	(843,809)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	(621,388)	(621,388)	-	-	-	-	-	-
70 Schedule "M" Additions	5,537,671	-	-	-	5,915,216	(376,145)	(1,400)	-
71 Schedule "M" Deductions	9,079,741	-	-	-	9,588,362	838,430	(1,347,051)	-
72 Income Before Tax	(5,258,495)	621,388	(843,809)	-	(3,673,146)	(1,214,575)	1,345,651	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	(5,258,495)	621,388	(843,809)	-	(3,673,146)	(1,214,575)	1,345,651	-
77								
78 Federal Income Tax - Calculated	(1,104,284)	130,491	(177,200)	-	(771,361)	(255,061)	282,587	-
79 Adjustments to Calculated Tax:								
80 Wyoming Wind Tax Credit	(6,551,913)	-	-	(6,571,362)	-	-	19,449	-
81 Federal Income Taxes	(7,656,197)	130,491	(177,200)	(6,571,362)	(771,361)	(255,061)	302,036	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Tax Adjustments (Tab 7)  
TOTAL

Page 7.0.1\_R Total

	7.6_R	Exhibit No. SLC-4 7.7	Exhibit No. SLC-4 7.8	Exhibit No. SLC-4 7.9	7.10_R
	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment	Washington Low Income Tax Credit	Wyoming Wind Generation Tax
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 Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	1,290,521	-	(16,672)	220,155
23 Income Taxes: Federal	-	(271,009)	-	3,501	(46,233)
24 State	-	-	-	-	-
25 Deferred Income Taxes	73,287	-	8,451,410	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	73,287	1,019,512	8,451,410	(13,171)	173,922
29					
30 Operating Rev For Return:	(73,287)	(1,019,512)	(8,451,410)	13,171	(173,922)
31					
32 Rate Base:					
33 Electric Plant In Service	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-
41 Working Capital	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-
45					
46 Deductions:					
47 Accum Prov For Deprec	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	28,176,905	-	(13,008,440)	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	53,324,397	-	-
54					
55 Total Deductions:	28,176,905	-	40,315,957	-	-
56					
57 Total Rate Base:	28,176,905	-	40,315,957	-	-
58					
59					
60 Estimated ROE impact	-0.287%	-0.173%	-1.774%	0.002%	-0.029%
61 Estimated Price Change	2,949,575	1,356,058	15,322,091	(17,519)	231,335
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	(1,290,521)	-	16,672	(220,155)
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	(1,290,521)	-	16,672	(220,155)
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	(1,290,521)	-	16,672	(220,155)
77					
78 Federal Income Tax - Calculated	-	(271,009)	-	3,501	(46,233)
79 Adjustments to Calculated Tax:					
80 Wyoming Wind Tax Credit	-	-	-	-	-
81 Federal Income Taxes	-	(271,009)	-	3,501	(46,233)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Tax Adjustments (Tab 7)  
RESTATING

Page 7.0\_R Restating

	7.1_R	Exhibit No. SLC-4 7.2	7.3_R	7.4_R	7.4.1_R	Exhibit No. SLC-4 7.5	
	Total Normalized	Interest True Up	Property Tax Expense - Year 1	Production Tax Credit - Year 1	PowerTax ADIT Adjustment - Year 1	(cont.) PowerTax ADIT Adjustment - Year 1	Permanent Schedule M Adjustment - Year1
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 Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,290,521	-	-	-	-	-	-
23 Income Taxes: Federal	11,168,802	695,134	-	10,953,810	-	(209,133)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	244,851	-	-	-	-	244,851	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	12,704,174	695,134	-	10,953,810	-	35,718	-
29							
30 Operating Rev For Return:	(12,704,174)	(695,134)	-	(10,953,810)	-	(35,718)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(8,425,806)	-	-	-	-	249,607	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	35,285,349	-	-	-	-	-	-
54							
55 Total Deductions:	26,859,543	-	-	-	-	249,607	-
56							
57 Total Rate Base:	26,859,543	-	-	-	-	249,607	-
58							
59							
60 Estimated ROE impact	-2.367%	-0.118%	0.000%	-1.857%	0.000%	-0.009%	0.000%
61 Estimated Price Change	19,616,643	924,601	-	14,569,725	-	72,774	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,290,521)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(3,310,161)	(3,310,161)	-	-	-	-	-
70 Schedule "M" Additions	(190,169)	-	-	-	-	(190,169)	-
71 Schedule "M" Deductions	805,703	-	-	-	-	805,703	-
72 Income Before Tax	1,023,768	3,310,161	-	-	-	(995,872)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,023,768	3,310,161	-	-	-	(995,872)	-
77							
78 Federal Income Tax - Calculated	214,991	695,134	-	-	-	(209,133)	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	10,953,810	-	-	10,953,810	-	-	-
81 Federal Income Taxes	11,168,802	695,134	-	10,953,810	-	(209,133)	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Tax Adjustments (Tab 7)  
RESTATING

Page 7.0.1\_R Restating

	7.6_R	Exhibit No. SLC-4 7.7	Exhibit No. SLC-4 7.8	Exhibit No. SLC-4 7.9	7.10_R
	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustmnet	Washington Low Income Tax Credit	Wyoming Wind Generation Tax
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 Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	1,290,521	-	-	-
23 Income Taxes: Federal	-	(271,009)	-	-	-
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	-	1,019,512	-	-	-
29					
30 Operating Rev For Return:	-	(1,019,512)	-	-	-
31					
32 Rate Base:					
33 Electric Plant In Service	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-
41 Working Capital	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-
45					
46 Deductions:					
47 Accum Prov For Deprec	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	-	-	(8,675,413)	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	35,285,349	-	-
54					
55 Total Deductions:	-	-	26,609,936	-	-
56					
57 Total Rate Base:	-	-	26,609,936	-	-
58					
59					
60 Estimated ROE impact	0.000%	-0.173%	-0.260%	0.000%	0.000%
61 Estimated Price Change	-	1,356,058	2,693,485	-	-
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	(1,290,521)	-	-	-
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	(1,290,521)	-	-	-
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	(1,290,521)	-	-	-
77					
78 Federal Income Tax - Calculated	-	(271,009)	-	-	-
79 Adjustments to Calculated Tax:					
80 Wyoming Wind Tax Credit	-	-	-	-	-
81 Federal Income Taxes	-	(271,009)	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Tax Adjustments (Tab 7)  
PRO FORMA

Page 7.0\_R Pro Forma

	Exhibit No. SLC-4		Exhibit No. SLC-4		Exhibit No. SLC-4		Exhibit No. SLC-4
	7.1_R	7.2	7.3_R	7.4_R	7.4.1_R	7.5	
	Total Normalized	Interest True Up	Property Tax Expense - Year 1	Production Tax Credit - Year 1	PowerTax ADIT Adjustment - Year 1	(cont.) PowerTax ADIT Adjustment - Year 1	Permanent Schedule M Adjustment - Year1
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 Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,047,291	-	843,809	-	-	-	-
23 Income Taxes: Federal	(18,824,999)	(564,642)	(177,200)	(17,525,173)	(771,361)	(45,928)	302,036
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	5,472,314	-	-	-	(3,106,155)	53,772	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(12,305,394)	(564,642)	666,609	(17,525,173)	(3,877,516)	7,844	302,036
29							
30 Operating Rev For Return:	12,305,394	564,642	(666,609)	17,525,173	3,877,516	(7,844)	(302,036)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(9,343,231)	-	-	-	(33,477,788)	290,678	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	18,039,048	-	-	-	-	-	-
54							
55 Total Deductions:	8,695,817	-	-	-	(33,477,788)	290,678	-
56							
57 Total Rate Base:	8,695,817	-	-	-	(33,477,788)	290,678	-
58							
59							
60 Estimated ROE impact	2.260%	0.111%	-0.131%	3.441%	1.329%	-0.006%	-0.059%
61 Estimated Price Change	(15,487,274)	(751,034)	886,660	(23,310,330)	(8,546,162)	39,856	401,739
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,047,291)	-	(843,809)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,688,773	2,688,773	-	-	-	-	-
70 Schedule "M" Additions	5,727,840	-	-	-	5,915,216	(185,976)	(1,400)
71 Schedule "M" Deductions	8,274,038	-	-	-	9,588,362	32,727	(1,347,051)
72 Income Before Tax	(6,282,263)	(2,688,773)	(843,809)	-	(3,673,146)	(218,703)	1,345,651
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(6,282,263)	(2,688,773)	(843,809)	-	(3,673,146)	(218,703)	1,345,651
77							
78 Federal Income Tax - Calculated	(1,319,275)	(564,642)	(177,200)	-	(771,361)	(45,928)	282,587
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(17,505,724)	-	-	(17,525,173)	-	-	19,449
81 Federal Income Taxes	(18,824,999)	(564,642)	(177,200)	(17,525,173)	(771,361)	(45,928)	302,036

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Tax Adjustments (Tab 7)  
PRO FORMA

	7.6_R	Exhibit No. SLC-4 7.7	Exhibit No. SLC-4 7.8	Exhibit No. SLC-4 7.9	7.10_R
	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustmnet	Washington Low Income Tax Credit	Wyoming Wind Generation Tax
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 Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	(16,672)	220,155
23 Income Taxes: Federal	-	-	-	3,501	(46,233)
24 State	-	-	-	-	-
25 Deferred Income Taxes	73,287	-	8,451,410	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	73,287	-	8,451,410	(13,171)	173,922
29					
30 Operating Rev For Return:	(73,287)	-	(8,451,410)	13,171	(173,922)
31					
32 Rate Base:					
33 Electric Plant In Service	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-
41 Working Capital	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-
45					
46 Deductions:					
47 Accum Prov For Deprec	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	28,176,905	-	(4,333,027)	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	18,039,048	-	-
54					
55 Total Deductions:	28,176,905	-	13,706,021	-	-
56					
57 Total Rate Base:	28,176,905	-	13,706,021	-	-
58					
59					
60 Estimated ROE impact	-0.442%	0.000%	-1.848%	0.003%	-0.034%
61 Estimated Price Change	2,949,575	-	12,628,606	(17,519)	231,335
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	-	-	16,672	(220,155)
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	-	-	16,672	(220,155)
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	-	-	16,672	(220,155)
77					
78 Federal Income Tax - Calculated	-	-	-	3,501	(46,233)
79 Adjustments to Calculated Tax:					
80 Wyoming Wind Tax Credit	-	-	-	-	-
81 Federal Income Taxes	-	-	-	3,501	(46,233)

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Interest True-Up - Year 1**

PAGE 7.1\_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
<i>Other Interest Expense - Restating</i>	427	RES	(3,310,161)	WA	Situs	(5,002,404)	Below
<i>Other Interest Expense - Pro forma</i>	427	PRO	<u>2,688,773</u>	WA	Situs	<u>2,629,900</u>	Below
			<u>(2,372,504)</u>			<u>(2,372,504)</u>	2.19_R

**Adjustment Detail:**

Restating:

Jurisdiction Specific Adjusted Rate Base	993,431,410	1.0_R
Weighted Cost of Debt:	<u>2.480%</u>	2.1_R
Trued-up Interest Expense	<u>24,635,589</u>	1.0_R

Unadjusted Interest Expense	<u>27,945,750</u>	2.20_R
Restating Interest True-up Adjustment	<u>(3,310,161)</u>	1.0_R

Pro forma:

Jurisdiction Specific Adjusted Rate Base	1,101,856,329	2.2_R
Weighted Cost of Debt:	<u>2.480%</u>	2.1_R
Trued-up Interest Expense	<u>27,324,362</u>	2.20_R

Restated Interest Expense	<u>24,635,589</u>	1.0_R
Total Pro forma Interest True-up Adjustment	<u>2,688,773</u>	1.0_R

**Description of Adjustment**

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

*This adjustment has been updated for changes made in rebuttal.*



**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Production Tax Credit - Year 1**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove from Test Period:							
FED Production Tax Credit	40910	RES	137,286,826	SG	7.979%	10,953,810	7.3.1_R
Add in CY 2024 Forecast:							
FED Production Tax Credit	40910	PRO	(219,647,343)	SG	7.979%	(17,525,173)	7.3.1_R

**Description of Adjustment:**

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in the pro forma net power cost study.

*This adjustment has been updated to reflect the generation changes in the updated pro forma net power cost study.*

**PacifiCorp  
Washington 2023 General Rate Case  
Production Tax Credit - Year 1**

Pro Forma Period - December 2024									
Description	Total Available KWh	In-Service Date	Total PTC Eligible KWh	Factor (inflated tax per unit)	Federal Income Tax Credit, before Bonus Credit		Federal Income Tax Credit, with Bonus Credit		Federal Income Tax Credit, with Bonus Credit
					Bonus Credit	Bonus Credit if applicable	Bonus Credit	Bonus Credit if applicable	
<b>Wind/Geothermal</b>									
Glenrock KWh [a]	328,216,729	9/24/2019	301,959,390	0.029		8,756,822.317		8,756,822	
Glenrock III KWh [a]	122,065,457	11/24/2019	100,093,675	0.029		2,902,716.568		2,902,717	
Goodnoe KWh	267,035,342	12/20/2019	267,035,342	0.029		7,744,024.912		7,744,025	
High Plains Wind	354,658,973	12/19/2019	354,658,973	0.029		10,285,110.207		10,285,110	
Leaning Juniper 1 KWh	281,233,837	9/13/2019	281,233,837	0.029		8,155,781.271		8,155,781	
Marengo KWh	455,756,023	1/27/2020	455,756,023	0.029		13,216,924.680		13,216,925	
Marengo II KWh	217,258,712	2/25/2020	217,258,712	0.029		6,300,502.646		6,300,503	
McFadden Ridge	108,107,936	11/17/2019	108,107,936	0.029		3,135,130.131		3,135,130	
Rolling Hills KWh [a]	282,083,857	10/17/2019	214,383,732	0.029		6,217,128.218		6,217,128	
Seven Mile KWh	406,344,279	9/9/2019	406,344,279	0.029		11,783,984.100		11,783,984	
Seven Mile II KWh	85,795,824	9/9/2019	85,795,824	0.029		2,488,078.888		2,488,079	
Dunlap I Wind KWh	461,376,992	9/7/2020	461,376,992	0.029		13,379,932.773		13,379,933	
Footo Creek I Wind	172,842,093	3/24/2021	172,842,093	0.029		5,012,420.690		5,012,421	
Pryor Mountain Wind [b]	816,195,957	VARIOUS	816,195,957	0.029		23,669,682.754		23,669,683	
Cedar Springs Wind II	689,180,129	12/4/2020	689,180,129	0.029		19,986,223.738		19,986,224	
Ekola Flats Wind [b]	790,968,801	VARIOUS	790,968,801	0.029		22,938,095.223		22,938,095	
TB Flats Wind [b]	782,427,215	VARIOUS	782,427,215	0.029		22,690,389.230		22,690,389	
TB Flats Wind II [b]	829,346,621	VARIOUS	829,346,621	0.029		24,051,052.012		24,051,052	
Footo Creek II Wind	7,612,486	1/1/2024	7,612,486	0.030		228,374.566	110%	251,212	
Footo Creek III Wind	104,592,095	1/1/2024	104,592,095	0.030		3,137,762.842	110%	3,451,539	
Footo Creek IV Wind	70,994,299	1/1/2024	70,994,299	0.030		2,129,828.965	110%	2,342,812	
Rock Creek I Wind	944,110	1/1/2024	944,110	0.030		28,323.296	110%	31,156	
Rock River I Wind	25,958,283	10/31/2024	25,958,283	0.030		778,748.496	110%	856,623	
Total KWh Production	7,660,996,048		7,545,066,802			219,017,039		219,647,343	
Total Federal Production Tax Credit									
					June 2022 PTC	(137,286,826)	Ref 7.3_R		219,647,343
					Pro forma Adjustment	82,360,517	Ref 7.3_R		

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, the disallowed KWh represents 8.3% of the total. For Glenrock III, the disallowed KWh represents 17% disallowed. For Rolling Hills, the disallowed KWh represents 23.4% disallowed.

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

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**PowerTax ADIT Adjustment - Year 1**

PAGE 7.4\_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Tax:</b>							
California	282	PRO	(69,443,709)	CA	Situs	-	
Idaho	282	PRO	(186,669,966)	ID	Situs	-	
Oregon	282	PRO	(788,228,399)	OR	Situs	-	
Other	282	PRO	(11,137,155)	OTHER	0.000%	-	
Utah	282	PRO	(1,446,232,774)	UT	Situs	-	
Washington	282	PRO	(236,637,662)	WA	Situs	(236,637,662)	
Wyoming	282	PRO	(463,351,266)	WY-ALL	Situs	-	
ADIT Balance	282	PRO	2,823,702,289	DITBAL	6.789%	191,702,890	
ADIT Balance	281	PRO	143,593,227	SG	7.979%	11,456,984	
			<u>(234,405,415)</u>			<u>(33,477,788)</u>	7.4.2_R
Schedule M Adjustment	SCHMAT	PRO	(11,535,112)	SCHMDEXP	6.946%	(801,241)	7.4.2_R
Schedule M Adjustment	SCHMAT	PRO	(7,262,156)	SO	7.085%	(514,493)	7.4.2_R
Schedule M Adjustment	SCHMAT	PRO	(24,057,449)	CIAC	6.264%	(1,506,965)	7.4.2_R
Schedule M Adjustment	SCHMAT	PRO	133,199,750	SNP	6.884%	9,169,664	7.4.2_R
Schedule M Adjustment	SCHMAT	PRO	(3,969,565)	SNPD	6.264%	(248,655)	7.4.2_R
Schedule M Adjustment	SCHMAT	PRO	(2,294,761)	SG	7.979%	(183,094)	7.4.2_R
Schedule M Adjustment	SCHMDT	PRO	(26,635,990)	SG	7.979%	(2,125,226)	7.4.2_R
Schedule M Adjustment	SCHMDT	PRO	(9,611,130)	SO	7.085%	(680,908)	7.4.2_R
Schedule M Adjustment	SCHMDT	PRO	(42,876,170)	TAXDEPR	6.021%	(2,581,602)	7.4.2_R
Schedule M Adjustment	SCHMDT	PRO	262,818,008	SNP	6.884%	18,092,773	7.4.2_R
Schedule M Adjustment	SCHMDT	PRO	(43,992,367)	GPS	7.085%	(3,116,675)	7.4.2_R
Deferred Income Tax Expense	41110	PRO	2,836,092	SCHMDEXP	6.946%	196,998	
Deferred Income Tax Expense	41110	PRO	1,785,517	SO	7.085%	126,496	
Deferred Income Tax Expense	41110	PRO	5,914,909	CIAC	6.264%	370,512	
Deferred Income Tax Expense	41110	PRO	(32,749,290)	SNP	6.884%	(2,254,509)	
Deferred Income Tax Expense	41110	PRO	975,981	SNPD	6.264%	61,136	
Deferred Income Tax Expense	41110	PRO	564,204	SG	7.979%	45,017	
Deferred Income Tax Expense	41010	PRO	(6,548,884)	SG	7.979%	(522,521)	
Deferred Income Tax Expense	41010	PRO	(2,363,050)	SO	7.085%	(167,412)	
Deferred Income Tax Expense	41010	PRO	(10,541,792)	TAXDEPR	6.021%	(634,728)	
Deferred Income Tax Expense	41010	PRO	64,618,012	SNP	6.884%	4,448,398	
Deferred Income Tax Expense	41010	PRO	(10,816,227)	GPS	7.085%	(766,284)	
DIT - Flowthrough	41110	PRO	(4,009,257)	WA	Situs	(4,009,257)	7.4.2_R

**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 ending December 31, 2024, and updates the related tax depreciation and book depreciation schedule m items and associated deferred income tax expense for the same period. This adjustment also updates the related tax depreciation, book depreciation, deferred tax expense, and accumulated deferred income tax balances for the WIJAM transmission reallocation adjustment, the adjustment to remove Labor Day Wildfire restoration assets.

*This adjustment has been updated to reflect impacts from correcting Adjustment 8.8 - Removal of Labor Day Wildfire restoration assets.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**(cont.) PowerTax ADIT Adjustment - Year 1**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
WIJAM Book Depreciation - 2024	SCHMAT	PRO	(3,211,039)	SG	7.979%	(256,202)	7.4.2_R
WIJAM Book Depreciation - 2024	SCHMAT	PRO	2,894,178	CAGE	0.000%	-	7.4.2_R
WIJAM Book Depreciation - 2024	SCHMAT	PRO	316,861	CAGW	22.163%	70,226	7.4.2_R
WIJAM Tax Depreciation - 2024	SCHMDT	PRO	499,524	SG	7.979%	39,856	7.4.2_R
WIJAM Tax Depreciation - 2024	SCHMDT	PRO	(467,359)	CAGE	0.000%	-	7.4.2_R
WIJAM Tax Depreciation - 2024	SCHMDT	PRO	(32,164)	CAGW	22.163%	(7,129)	7.4.2_R
WIJAM DIT - 41110 - 2024	41110	PRO	789,485	SG	7.979%	62,991	
WIJAM DIT - 41110 - 2024	41110	PRO	(711,580)	CAGE	0.000%	-	
WIJAM DIT - 41110 - 2024	41110	PRO	(77,905)	CAGW	22.163%	(17,266)	
WIJAM DIT - 41010 - 2024	41010	PRO	122,816	SG	7.979%	9,799	
WIJAM DIT - 41010 - 2024	41010	PRO	(114,908)	CAGE	0.000%	-	
WIJAM DIT - 41010 - 2024	41010	PRO	(7,908)	CAGW	22.163%	(1,753)	
WIJAM ADIT - 2024	282	PRO	5,329,979	SG	7.979%	425,267	7.4.2_R
WIJAM ADIT - 2024	282	PRO	(4,722,711)	CAGE	0.000%	-	7.4.2_R
WIJAM ADIT - 2024	282	PRO	(607,268)	CAGW	22.163%	(134,589)	7.4.2_R
<i>Remove Wildfire Res. - Book Depr. 2024</i>	<i>SCHMAT</i>	<i>RES</i>	<i>(2,383,437)</i>	<i>SG</i>	<i>7.979%</i>	<i>(190,169)</i>	<i>7.4.2_R</i>
<i>Remove Wildfire Res. - Tax Depr. 2024</i>	<i>SCHMDT</i>	<i>RES</i>	<i>10,098,072</i>	<i>SG</i>	<i>7.979%</i>	<i>805,703</i>	<i>7.4.2_R</i>
<i>Remove Wildfire Res. - DIT Exp 2024</i>	<i>41110</i>	<i>RES</i>	<i>586,006</i>	<i>SG</i>	<i>7.979%</i>	<i>46,756</i>	
<i>Remove Wildfire Res. - DIT Exp 2024</i>	<i>41010</i>	<i>RES</i>	<i>2,482,773</i>	<i>SG</i>	<i>7.979%</i>	<i>198,095</i>	
<i>Remove Wildfire Res. - ADIT 2024</i>	<i>282</i>	<i>RES</i>	<i>3,128,381</i>	<i>SG</i>	<i>7.979%</i>	<i>249,607</i>	<i>7.4.2_R</i>

**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 ending December 31, 2024, and updates the related tax depreciation and book depreciation schedule m items and associated deferred income tax expense for the same period. This adjustment also updates the related tax depreciation, book depreciation, deferred tax expense, and accumulated deferred income tax balances for the WIJAM transmission reallocation adjustment, the adjustment to remove Labor Day Wildfire restoration assets.

*This adjustment has been updated to reflect the new amounts to remove Labor Day Wildfire restoration assets.*

Book Tax Difference		Total Company			STATE Allocation
Description - ADIT	#	Base Period*	Adjustment	Adjusted Utility	WIJAM
Accumulated Deferred Income Taxes (CA)	**		(69,443,709)	(69,443,709)	CA
Accumulated Deferred Income Taxes (ID)	**	0	(186,669,966)	(186,669,966)	ID
Accumulated Deferred Income Taxes (OR)	**	0	(788,228,399)	(788,228,399)	OR
Accumulated Deferred Income Taxes (OTHER)	**	0	(11,137,155)	(11,137,155)	OTHER
Accumulated Deferred Income Taxes (UT)	**	0	(1,446,232,774)	(1,446,232,774)	UT
Accumulated Deferred Income Taxes (WA)	**	0	(236,637,662)	(236,637,662)	WA
Accumulated Deferred Income Taxes (WY)	**	0	(463,351,266)	(463,351,266)	WY-ALL
Accumulated Deferred Income Taxes (DITBAL)	**	(2,823,702,289)	2,823,702,289	0	DITBAL
Accumulated Deferred Income Taxes (SG)	**	(143,593,227)	143,593,227	0	SG
Rounding	**	0	0	0	DITBAL
		(2,967,295,516)	(234,405,415)	(3,201,700,931)	

Ref. 7.4\_R

Book Tax Difference		Total Company			STATE Allocation
Description - Schedule M Items	#	Base Period*	Adjusted Utility	Adjustment	WIJAM
		Per Tax Model	Per PowerTax		
<b>Schedule M Additions:</b>					
Book Depreciation	105.120 & Other	1,071,417,204	1,059,882,092	(11,535,112)	SCHMDEXP
Capitalized Labor & Benefits Costs	105.100	7,341,209	79,053	(7,262,156)	SO
CIAC	105.130	109,875,810	85,818,361	(24,057,449)	CIAC
Avoided Costs	Basis Adj 105.142	42,241,109	175,440,859	133,199,750	SNP
Reimbursements	105.140	3,969,565	-	(3,969,565)	SNPD
Capitalization of Test Energy	105.146	2,294,761	-	(2,294,761)	SG
<b>Total Schedule M Additions</b>		1,237,139,658	1,321,220,365	84,080,707	
<b>Schedule M Deductions:</b>					
Repair Deduction	105.122	186,600,470	159,964,480	(26,635,990)	SG
Tax Depreciation	105.125	1,421,447,421	1,378,571,251	(42,876,170)	TAXDEPR
Book Capitalized Depreciation	105.137	9,611,130	-	(9,611,130)	SO
AFUDC - Debt	105.141 - Debt	23,789,899	105,137,705	81,347,806	SNP
AFUDC - Equity	105.141 - Equity	52,598,023	234,068,225	181,470,202	SNP
Removal Costs	105.175	80,695,945	44,275,935	(36,420,010)	GPS
Tax Gain / (Loss) on Prop. Disposition	105.152	6,905,200	1,871,951	(5,033,249)	GPS
Book Gain/Loss on Prop. Disposition	105.470	2,539,108	-	(2,539,108)	GPS
<b>Total Schedule M Deductions</b>		1,784,187,196	1,923,889,546	139,702,350	

Ref 7.4\_R  
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Book Tax Difference		Total Company			STATE Allocation
Description - Deferred Income Tax Expense	#	Base Period*	Adjusted Utility	Adjustment	WIJAM
		Per Tax Model	Per PowerTax		
<b>Flow-through:</b>					
California	105.115	(289,063)	(834,637)	(545,574)	CA
Idaho	105.115	(245,787)	(2,699,558)	(2,453,771)	ID
Oregon	105.115	(1,417,489)	(12,655,086)	(11,237,597)	OR
Washington	105.115	357,404	(3,651,853)	(4,009,257)	WA
Wyoming - P	105.115	(744,878)	(5,436,691)	(4,691,813)	WY-ALL
Wyoming - U	105.115	(641,324)	(1,430,170)	(788,846)	WY-ALL
Utah	105.115	2,321,380	(17,677,057)	(19,998,437)	UT
U FERC	105.115	(175,670)	(209,586)	(33,916)	FERC
Other	105.115	(1,767,953)	0	1,767,953	OTHER
<b>Total</b>		(2,603,380)	(44,594,638)	(41,991,258)	

Ref 7.4\_R

WIJAM Reallocation		Base Period (June 2022)	December 2024	Adjustment	
Tax Depreciation - 2024	SG	(5,868,292)	(5,368,768)	499,524	SG
Tax Depreciation - 2024	CAGE	5,130,826	4,663,467	(467,359)	CAGE
Tax Depreciation - 2024	CAGW	737,465	705,301	(32,164)	CAGW
Book Depreciation - 2024	SG	-	(3,211,039)	(3,211,039)	SG
Book Depreciation - 2024	CAGE	-	2,894,178	2,894,178	CAGE
Book Depreciation - 2024	CAGW	-	316,861	316,861	CAGW
ADIT - 2024	SG	24,616,237	29,946,216	5,329,979	SG
ADIT - 2024	CAGE	(22,225,019)	(26,947,730)	(4,722,711)	CAGE
ADIT - 2024	CAGW	(2,391,218)	(2,998,486)	(607,268)	CAGW

Ref 7.4.1\_R  
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Labor Day Fire Wildfire Restoration Asset Removal		Base Period (June 2022)	December 2024	Adjustment	
Tax Depreciation - 2024		-	10,098,072	10,098,072	SG
Book Depreciation - 2024		-	(2,383,437)	(2,383,437)	SG
ADIT - 2024 AMA		6,486,787	9,615,168	3,128,381	SG

Ref 7.4.1\_R  
Ref 7.4.1\_R  
Ref 7.4.1\_R

**PacifiCorp  
Washington 2023 General Rate Case  
Remove Deferred State Tax Expense & Balance - Year 1**

PAGE 7.6\_R

<b>Adjustment to Tax:</b>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<i>Def Inc Tax Expense</i>	41110	PRO	73,287	WA	Situs	73,287	7.6.1_R
<i>ADIT Balance</i>	190	PRO	(3,487,264)	WA	Situs	(3,487,264)	7.6.2_R
<i>ADIT Balance</i>	282	PRO	31,556,146	WA	Situs	31,556,146	7.6.2_R
<i>ADIT Balance</i>	283	PRO	108,023	WA	Situs	108,023	7.6.3_R

**Description of Adjustment**

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

*This adjustment has been updated to reflect the new amounts with the Company's changes in Rebuttal.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Remove Deferred State Tax Expense & Balance - Year 1**

Description	Tax Rates	DIT Expense	ADIT State Bal
Total Deferred Income Tax Expense Allocated to Washington before removal of State Tax portion		(502,391)	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			(193,156,576)
Def State Tax Rate in the Combined Deferred Tax Rate	3.587%		
Combined Deferred Tax Rate	24.587%		
Ratio of Deferred State Tax Rate to Combined Deferred Tax rate		14.588%	14.588%
Portion of Total Deferred Income Tax Expense related to State		(73,287)	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		<b>73,287</b>	<b>28,176,905</b>
		<b>Ref 7.6_R</b>	<b>Ref 7.6.3_R</b>

**PacifiCorp  
Washington 2023 General Rate Case  
Remove Deferred State Tax Expense & Balance - Year 1  
Twelve Months Ended Balance - December 2024  
Washington Allocated**

Deferred - State Rate	3.587%
Total Deferred Rate	24.587%

Description	FERC Account	Dec-24 ADIT Bal	Ratio of State Portion	Balance times Rate	Def State Adjustment	Allocation Factors
PMI CWIP Adjustment	190	62,554	14.588%	9,125	(9,125)	WA
Reg Liability - WA Plant Closure Costs	190	1,166,653	14.588%	170,187	(170,187)	WA
Reg Liability - Bridger Accelerated Depreciation - WA	190	2,124,585	14.588%	309,926	(309,926)	WA
Accrued Payroll Taxes - PMI	190	42,028	14.588%	6,131	(6,131)	WA
Reg Liability - Protected PP&E EDIT - WA	190	16,625,844	14.588%	2,425,312	(2,425,312)	WA
Accrued Payroll Tax	190	318,055	14.588%	46,397	(46,397)	WA
Contra Receivable from Joint Owners	190	4,104	14.588%	599	(599)	WA
Chehalis WA EFSEC C02 Mitigation Obligation	190	12,799	14.588%	1,867	(1,867)	WA
Reg Liability - Property Insurance Reserve - WA	190	(2,011)	14.588%	(293)	293	WA
PMI EITF04-06 Pre-Stripping Cost	190	290,001	14.588%	42,304	(42,304)	WA
Accrued Bonus	190	6,745	14.588%	984	(984)	WA
Deferred Compensation Plan Benefits - PPL	190	128,560	14.588%	18,754	(18,754)	WA
Accrued Severance	190	56,302	14.588%	8,213	(8,213)	WA
Pension/Retirement Accrual	190	26,747	14.588%	3,902	(3,902)	WA
Accrued Vacation	190	555,385	14.588%	81,017	(81,017)	WA
MCI FOG Wire Lease	190	14,299	14.588%	2,086	(2,086)	WA
Transmission Service Deposits	190	36,506	14.588%	5,325	(5,325)	WA
Bad Debt Allowances	190	655,548	14.588%	95,629	(95,629)	WA
Injuries and Damage reserve	190	13,552	14.588%	1,977	(1,977)	WA
Unearned Joint Use Pole Contact Revenue	190	49,759	14.588%	7,259	(7,259)	WA
Oregon BETC Carryforward - Self Generated	190	58,238	14.588%	8,496	(8,496)	WA
WA Flow-through - Non-Property - DTL	190	165,804	14.588%	24,187	(24,187)	WA
Accrued Retention Bonus	190	316	14.588%	46	(46)	WA
Inventory Reserve	190	27,155	14.588%	3,961	(3,961)	WA
PMI-Fuel Cost Adjustment	190	310,221	14.588%	45,254	(45,254)	WA
Bridger Coal Company Extraction Taxes Payable - PMI	190	520,501	14.588%	75,929	(75,929)	WA
Coal Mine Development Expense - PMI	190	(114,356)	14.588%	(16,682)	16,682	WA
PMI Development Cost Amortization	190	(38,621)	14.588%	(5,634)	5,634	WA
Vacation Accrual - PMI	190	38,195	14.588%	5,572	(5,572)	WA
Accrued Severance - PMI	190	61,149	14.588%	8,920	(8,920)	WA
Sec. 263A Inventory Change - PMI	190	38,265	14.588%	5,582	(5,582)	WA
Book Depreciation - PMI	190	(1,306,912)	14.588%	(190,647)	190,647	WA
Bridger Coal Company Underground Mine Cost Depletion	190	(67,706)	14.588%	(9,877)	9,877	WA
Sick Leave Accrual - PMI	190	1,723	14.588%	251	(251)	WA
Inventory Reserve - PMI	190	5,859	14.588%	855	(855)	WA
Incremental Decommissioning - WA	190	2,017,811	14.588%	294,350	(294,350)	WA
<b>Total Account 190</b>		<b>23,905,657</b>		<b>3,487,264</b>	<b>(3,487,264)</b>	<b>Ref 7.6_R</b>



**PacifiCorp  
Washington 2023 General Rate Case  
Remove Deferred State Tax Expense & Balance - Year 1  
Twelve Months Ended Balance - December 2024  
Washington Allocated**

Deferred - State Rate	3.587%
Total Deferred Rate	24.587%

Description	FERC Account	Dec-24 ADIT Bal	Ratio of State Portion	Balance times Rate	Def State Adjustment	Allocation Factors
Accumulated Deferred Income Taxes (WA)	282	(236,661,755)	14.588%	(34,523,270)	34,523,270	WA
PP&E Adjustment - JBG	282	15,721,834	14.588%	2,293,438	(2,293,438)	WA
PP&E Adjustment - CAGW	282	411,744	14.588%	60,064	(60,064)	WA
PP&E Adjustment - SG	282	3,409,271	14.588%	497,331	(497,331)	WA
PP&E Adjustment - CN	282	(67,763)	14.588%	(9,885)	9,885	WA
PP&E Adjustment - SO	282	455,536	14.588%	66,452	(66,452)	WA
Removal of Colstrip #3	282	792,540	14.588%	115,613	(115,613)	WA
PP&E FIN 48 Balances	282	(26,064)	14.588%	(3,802)	3,802	WA
Regulatory Adjustment: Effects of Ratemaking - Fixed Assets - PMI - Fed Only	282	(336,440)	14.588%	(49,079)	49,079	WA
Basis Intangible Difference	282	(23,400)	14.588%	(3,413)	3,413	WA
Amortization NOPAs 99-00 RAR	282	2,779	14.588%	405	(405)	WA
<b>Total Account 282</b>		<b>(216,321,718)</b>		<b>(31,556,146)</b>	<b>31,556,146</b>	<b>Ref 7.6_R</b>
Reg Asset - WA Equity Advisory Group (CETA)	283	-	14.588%	-	-	WA
Reg Asset - WA - Major Mtc Expense - Colstrip #4	283	-	14.588%	-	-	WA
Prepaid - FSA O&M - East	283	(37,993)	14.588%	(5,542)	5,542	WA
Prepaid - FSA O&M - West	283	(13,903)	14.588%	(2,028)	2,028	WA
Hermiston Swap	283	(136,437)	14.588%	(19,903)	19,903	WA
Other Prepaid	283	(45,224)	14.588%	(6,597)	6,597	WA
Post Merger Loss - Reacquired Debt	283	(47,834)	14.588%	(6,978)	6,978	WA
Property Taxes - Lien Date	283	(372,213)	14.588%	(54,297)	54,297	WA
Prepaid Aircraft Maintenance Costs	283	(2,607)	14.588%	(380)	380	WA
Klamath Asset Transfer Reg Asset	283	(84,304)	14.588%	(12,298)	12,298	WA
<b>Total Account 283</b>		<b>(740,515)</b>		<b>(108,023)</b>	<b>108,023</b>	<b>Ref 7.6_R</b>

**28,176,905**  
**Ref 7.6.1\_R**

**(193,156,576)**

**PacifiCorp  
Washington 2023 General Rate Case  
Wyoming Wind Generation Tax**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
<i>Taxes Other Than Income</i>	408	PRO	2,759,255	SG	7.979%	220,155	7.10.1_R

**Description of Adjustment:**

This adjustment normalizes into results the Wyoming Wind Generation Tax that became 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 entity producing the electricity. New wind facilities are exempt from the tax for three years following the date the facility first produces electricity for sale. 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.

*This adjustment has been updated based on the new amounts on total MWh production.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Wyoming Wind Generation Tax**

PAGE 7.10.1\_R

Wind Plant	2024 MWH Production (b)	Tax Begins	2024 \$1/MWH Tax
Foote Creek, Wyoming (a)	172,842	12/1/2023	172,842
Glenrock I Wind Plant	328,217	1/1/2012	328,217
Seven Mile Hill Wind Plant	406,344	1/1/2012	406,344
Seven Mile Hill II Wind Plant	85,796	1/1/2012	85,796
Glenrock III Wind Plant	122,065	1/1/2012	122,065
High Plains Wind Plant	354,659	9/1/2012	354,659
McFadden Ridge	108,108	9/1/2012	108,108
Rolling Hills	282,084	1/17/2012	282,084
Dunlap I Wind	461,377	10/1/2013	461,377
Cedar Springs Wind II, Wyoming (a)	689,180	12/1/2023	689,180
Ekola Flats Wind, Wyoming (a)	790,969	12/1/2023	790,969
TB Flats Wind, Wyoming (a)	1,289,265	12/1/2023	1,289,265
TB Flats Wind II, Wyoming (a)	-	12/1/2023	-
Foote Creek II Wind	-	1/1/2027	-
Foote Creek III Wind	-	1/1/2027	-
Foote Creek IV Wind	-	1/1/2027	-
Rock Creek I Wind	-	1/1/2027	-
Rock Creek II Wind	-	1/1/2027	-
Rock River I Wind	-	10/31/2027	-
Total WY Wind MWH	<u>5,090,906</u>		<u>5,090,906</u>

Booked through June 2022

2,331,651

Adjustment to normalize to CY December 2024

2,759,255 Ref 7.10\_R

(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.

## Tab 8 - Rate Base (RY1)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Misc Rate Base Adjustments (Tab 8)  
TOTAL

	Exhibit No. SLC-4 8.1	Exhibit No. SLC-4 8.1.1	Exhibit No. SLC-4 8.1.2	Exhibit No. SLC-4 8.1.3	Exhibit No. SLC-4 8.1.4	Exhibit No. SLC-4 8.1.5
Total Normalized	End-of-Period Plant Balances	(cont.) End-of-Period Plant Balances	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances
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	(253,659)	-	-	-	-	-
12 Other Power Supply	131,145	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(122,514)	-	-	-	-	-
20 Depreciation	744,556	-	-	-	-	-
21 Amortization	7,464,361	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,990,040	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(5,489,456)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	2,337	-	-	-	-	-
28 Total Operating Expenses:	5,589,324	-	-	-	-	-
29						
30 Operating Rev For Return:	(5,589,324)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	170,991,725	3,102,230	35,957,833	12,273,975	1,510,708	278,310
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(10,147,119)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(3,284,761)	-	-	-	-	-
39 Fuel Stock	(9,196,315)	-	-	-	-	-
40 Material & Supplies	(12,260,467)	-	-	-	-	-
41 Working Capital	27,126,509	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	163,229,572	3,102,230	35,957,833	12,273,975	1,510,708	278,310
45						
46 Deductions:						
47 Accum Prov For Deprec	3,588,183	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(5,993,362)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(1,733,115)	-	-	-	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-
53 Miscellaneous Deductions	45,031,761	-	-	-	-	-
54						
55 Total Deductions:	40,485,077	-	-	-	-	-
56						
57 Total Rate Base:	203,714,649	3,102,230	35,957,833	12,273,975	1,510,708	278,310
58						
59						
60 Estimated ROE impact	-2.537%	-0.031%	-0.349%	-0.122%	-0.015%	-0.003%
61 Estimated Price Change	28,054,599	314,011	3,639,689	1,242,385	152,915	28,171
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(8,088,739)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	16,821,130	-	-	-	-	-
71 Schedule "M" Deductions	(5,505,895)	-	-	-	-	-
72 Income Before Tax	14,238,286	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	14,238,286	-	-	-	-	-
77						
78 Federal Income Taxes	2,990,040	-	-	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
misc Rate Base Adjustments (Tab 8)  
TOTAL

Page 8.0.1\_R Total

	Exhibit No. SLC-4 8.1.6	8.2_R Regulatory Asset/Liabilities Amortization - Year 1	Exhibit No. SLC-4 8.3	8.4_R Pro Forma Major Plant Additions - Year 1	8.4.1_R (cont.) Pro Forma Major Plant Additions -Year 1	8.4.1.1 (cont. 2) Pro Forma Major Plant Additions -Year 1	8.4.1.2 (cont. 3) Pro Forma Major Plant Additions -Year 1
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 Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	7,388,164	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	2,255,926	-	-	808,993	56,240	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	(4,457,715)	-	-	(947,162)	-	(65,845)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	5,186,375	-	-	(138,168)	56,240	(65,845)
29							
30 Operating Rev For Return:	-	(5,186,375)	-	-	138,168	(56,240)	65,845
31							
32 Rate Base:							
33 Electric Plant In Service	(23,379,248)	-	-	115,051,093	8,348,493	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	(530,191)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(23,379,248)	(530,191)	-	115,051,093	8,348,493	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	(8,402,786)	-	-	475,765	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	(1,733,115)	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	34,836,222	-	-	-	-	-
54							
55 Total Deductions:	-	26,433,436	(1,733,115)	-	475,765	-	-
56							
57 Total Rate Base:	(23,379,248)	25,903,246	(1,733,115)	115,051,093	8,824,258	-	-
58							
59							
60 Estimated ROE impact	0.239%	-1.113%	0.017%	-1.047%	-0.064%	-0.010%	0.011%
61 Estimated Price Change	(2,366,472)	9,520,380	(175,428)	11,645,591	709,422	74,806	(87,581)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(7,388,164)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	17,418,111	-	-	(700,555)	27,378	-
71 Schedule "M" Deductions	-	(712,556)	-	-	(4,552,905)	(240,433)	-
72 Income Before Tax	-	10,742,504	-	-	3,852,350	267,811	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	10,742,504	-	-	3,852,350	267,811	-
77							
78 Federal Income Taxes	-	2,255,926	-	-	808,993	56,240	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Misc Rate Base Adjustments (Tab 8)  
TOTAL

Page 8.0.2\_R Total

	8.4.1.3	Exhibit No. SLC-4 8.5	Exhibit No. SLC-4 8.5.1	Exhibit No. SLC-4 8.6	Exhibit No. SLC-4 8.7	8.8_R	Exhibit No. SLC-4 8.9
	(cont. 4) Pro Forma Major Plant Additions -Year 1	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation
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 Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	(491)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	2,337	-	-	-
28 Total Operating Expenses:	-	-	-	1,846	-	-	-
29							
30 Operating Rev For Return:	-	-	-	(1,846)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	(11,095,768)	(10,948,499)
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	(9,959,814)	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	(3,284,761)	-	-	-	-	-
39 Fuel Stock	-	(9,196,315)	-	-	-	-	-
40 Material & Supplies	-	(12,260,467)	-	-	-	-	-
41 Working Capital	-	(2,747,159)	-	-	29,873,668	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(27,488,702)	(9,959,814)	-	29,873,668	(11,095,768)	(10,948,499)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	301,559	3,287,281
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	66,287	-	-	-	-	517,566	1,434,110
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	(408,391)	-	-	-
53 Miscellaneous Deductions	-	-	10,195,538	-	-	-	-
54							
55 Total Deductions:	66,287	-	10,195,538	(408,391)	-	819,125	4,721,391
56							
57 Total Rate Base:	66,287	(27,488,702)	235,725	(408,391)	29,873,668	(10,276,643)	(6,227,109)
58							
59							
60 Estimated ROE impact	-0.001%	0.282%	-0.002%	0.004%	-0.291%	0.104%	0.063%
61 Estimated Price Change	6,710	(2,782,435)	23,860	(38,882)	3,023,844	(1,040,212)	(630,314)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	(2,337)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	(2,337)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	(2,337)	-	-	-
77							
78 Federal Income Taxes	-	-	-	(491)	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Misc Rate Base Adjustments (Tab 8)  
TOTAL

	Exhibit No. SLC-4 8.10	Exhibit No. SLC-4 8.11	Exhibit No. SLC-4 8.12
	Klamath Hydroelectric Assets Transfer	Confidential Pro Forma Capital Additions - Year 1	Major Transmission Capital Additions - Year 1
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	(253,659)	-	-
12 Other Power Supply	-	131,145	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	(253,659)	131,145	-
20 Depreciation	-	97,711	646,845
21 Amortization	76,197	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	53,268	(48,060)	(135,837)
24 State	-	-	-
25 Deferred Income Taxes	(18,734)	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	(142,928)	180,796	511,008
29			
30 Operating Rev For Return:	142,928	(180,796)	(511,008)
31			
32 Rate Base:			
33 Electric Plant In Service	(426,746)	2,321,669	37,741,372
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	342,885	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	(83,861)	2,321,669	37,741,372
45			
46 Deductions:			
47 Accum Prov For Deprec	90,669	(5,246)	(86,079)
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	(84,304)	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	6,365	(5,246)	(86,079)
56			
57 Total Rate Base:	(77,496)	2,316,422	37,655,293
58			
59			
60 Estimated ROE impact	0.025%	-0.054%	-0.449%
61 Estimated Price Change	(197,954)	474,949	4,491,202
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	177,462	(228,856)	(646,845)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	76,197	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	253,659	(228,856)	(646,845)
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	253,659	(228,856)	(646,845)
77			
78 Federal Income Taxes	53,268	(48,060)	(135,837)



WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Misc Rate Base Adjustments (Tab 8)  
RESTATING

Page 8.0\_R Restating

	Exhibit No. SLC-4 8.1	Exhibit No. SLC-4 8.1.1	Exhibit No. SLC-4 8.1.2	Exhibit No. SLC-4 8.1.3	Exhibit No. SLC-4 8.1.4	Exhibit No. SLC-4 8.1.5
Total Normalized	End-of-Period Plant Balances	(cont.) End-of-Period Plant Balances	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances
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	(253,659)	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(253,659)	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	52,778	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	2,337	-	-	-	-	-
28 Total Operating Expenses:	(198,544)	-	-	-	-	-
29						
30 Operating Rev For Return:	198,544	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	7,529,098	3,102,230	35,957,833	12,273,975	1,510,708	278,310
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(9,959,814)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(3,284,761)	-	-	-	-	-
39 Fuel Stock	(9,196,315)	-	-	-	-	-
40 Material & Supplies	(12,260,467)	-	-	-	-	-
41 Working Capital	27,126,509	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(45,749)	3,102,230	35,957,833	12,273,975	1,510,708	278,310
45						
46 Deductions:						
47 Accum Prov For Deprec	3,679,509	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,951,676	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(1,733,115)	-	-	-	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-
53 Miscellaneous Deductions	10,195,538	-	-	-	-	-
54						
55 Total Deductions:	13,685,217	-	-	-	-	-
56						
57 Total Rate Base:	13,639,469	3,102,230	35,957,833	12,273,975	1,510,708	278,310
58						
59						
60 Estimated ROE impact	-0.102%	-0.031%	-0.349%	-0.122%	-0.015%	-0.003%
61 Estimated Price Change	1,116,516	314,011	3,639,689	1,242,385	152,915	28,171
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	251,322	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	251,322	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	251,322	-	-	-	-	-
77						
78 Federal Income Taxes	52,778	-	-	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Misc Rate Base Adjustments (Tab 8)  
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	Exhibit No. SLC-4 8.1.6	8.2_R Regulatory Asset/Liabilities Amortization - Year 1	Exhibit No. SLC-4 8.3	8.4_R Pro Forma Major Plant Additions - Year 1	8.4.1_R (cont.) Pro Forma Major Plant Additions -Year 1	8.4.1.1 (cont. 2) Pro Forma Major Plant Additions -Year 1	8.4.1.2 (cont. 3) Pro Forma Major Plant Additions -Year 1
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 Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(23,379,248)	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(23,379,248)	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	(1,733,115)	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	(1,733,115)	-	-	-	-
56							
57 Total Rate Base:	(23,379,248)	-	(1,733,115)	-	-	-	-
58							
59							
60 Estimated ROE impact	0.239%	0.000%	0.017%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(2,366,472)	-	(175,428)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

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	8.4.1.3	Exhibit No. SLC-4 8.5	Exhibit No. SLC-4 8.5.1	Exhibit No. SLC-4 8.6	Exhibit No. SLC-4 8.7	8.8_R	Exhibit No. SLC-4 8.9
	(cont. 4) Pro Forma Major Plant Additions -Year 1	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation
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 Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	(491)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	2,337	-	-	-
28 Total Operating Expenses:	-	-	-	1,846	-	-	-
29							
30 Operating Rev For Return:	-	-	-	(1,846)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	(11,095,768)	(10,948,499)
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	(9,959,814)	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	(3,284,761)	-	-	-	-	-
39 Fuel Stock	-	(9,196,315)	-	-	-	-	-
40 Material & Supplies	-	(12,260,467)	-	-	-	-	-
41 Working Capital	-	(2,747,159)	-	-	29,873,668	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(27,488,702)	(9,959,814)	-	29,873,668	(11,095,768)	(10,948,499)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	301,559	3,287,281
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	517,566	1,434,110
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	(408,391)	-	-	-
53 Miscellaneous Deductions	-	-	10,195,538	-	-	-	-
54							
55 Total Deductions:	-	-	10,195,538	(408,391)	-	819,125	4,721,391
56							
57 Total Rate Base:	-	(27,488,702)	235,725	(408,391)	29,873,668	(10,276,643)	(6,227,109)
58							
59							
60 Estimated ROE impact	0.000%	0.282%	-0.002%	0.004%	-0.291%	0.104%	0.063%
61 Estimated Price Change	-	(2,782,435)	23,860	(38,882)	3,023,844	(1,040,212)	(630,314)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	(2,337)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	(2,337)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	(2,337)	-	-	-
77							
78 Federal Income Taxes	-	-	-	(491)	-	-	-

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Misc Rate Base Adjustments (Tab 8)  
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	Exhibit No. SLC-4 8.10	Exhibit No. SLC-4 8.11	Exhibit No. SLC-4 8.12
	Klamath Hydroelectric Assets Transfer	Confidential Pro Forma Capital Additions - Year 1	Major Transmission Capital Additions - Year 1
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	(253,659)	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	(253,659)	-	-
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	53,268	-	-
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	(200,391)	-	-
29			
30 Operating Rev For Return:	200,391	-	-
31			
32 Rate Base:			
33 Electric Plant In Service	(426,746)	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	(426,746)	-	-
45			
46 Deductions:			
47 Accum Prov For Deprec	90,669	-	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	90,669	-	-
56			
57 Total Rate Base:	(336,077)	-	-
58			
59			
60 Estimated ROE impact	0.037%	0.000%	0.000%
61 Estimated Price Change	(300,559)	-	-
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	253,659	-	-
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	253,659	-	-
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	253,659	-	-
77			
78 Federal Income Taxes	53,268	-	-

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	Exhibit No. SLC-4 8.1	Exhibit No. SLC-4 8.1.1	Exhibit No. SLC-4 8.1.2	Exhibit No. SLC-4 8.1.3	Exhibit No. SLC-4 8.1.4	Exhibit No. SLC-4 8.1.5
	End-of-Period Plant Balances	(cont.) End-of-Period Plant Balances	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances
Total Normalized						
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	131,145	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	131,145	-	-	-	-	-
20 Depreciation	744,556	-	-	-	-	-
21 Amortization	7,464,361	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,937,262	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(5,489,456)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	5,787,868	-	-	-	-	-
29						
30 Operating Rev For Return:	(5,787,868)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	163,462,627	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(187,305)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	163,275,321	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(91,326)	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(7,945,037)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	34,836,222	-	-	-	-	-
54						
55 Total Deductions:	26,799,859	-	-	-	-	-
56						
57 Total Rate Base:	190,075,181	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-3.448%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	26,938,083	-	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(8,340,062)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	16,821,130	-	-	-	-	-
71 Schedule "M" Deductions	(5,505,895)	-	-	-	-	-
72 Income Before Tax	13,986,963	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	13,986,963	-	-	-	-	-
77						
78 Federal Income Taxes	2,937,262	-	-	-	-	-

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	Exhibit No. SLC-4 8.1.6	8.2_R Regulatory Asset/Liabilities Amortization - Year 1	Exhibit No. SLC-4 8.3	8.4_R Pro Forma Major Plant Additions - Year 1	8.4.1_R (cont.) Pro Forma Major Plant Additions -Year 1	8.4.1.1 (cont. 2) Pro Forma Major Plant Additions -Year 1	8.4.1.2 (cont. 3) Pro Forma_R Major Plant Additions - Year 1
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 Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	7,388,164	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	2,255,926	-	-	808,993	56,240	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	(4,457,715)	-	-	(947,162)	-	(65,845)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	5,186,375	-	-	(138,168)	56,240	(65,845)
29							
30 Operating Rev For Return:	-	(5,186,375)	-	-	138,168	(56,240)	65,845
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	115,051,093	8,348,493	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	(530,191)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(530,191)	-	115,051,093	8,348,493	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	(8,402,786)	-	-	475,765	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	34,836,222	-	-	-	-	-
54							
55 Total Deductions:	-	26,433,436	-	-	475,765	-	-
56							
57 Total Rate Base:	-	25,903,246	-	115,051,093	8,824,258	-	-
58							
59							
60 Estimated ROE impact	0.000%	-1.387%	0.000%	-1.612%	-0.110%	-0.011%	0.013%
61 Estimated Price Change	-	9,520,380	-	11,645,591	709,422	74,806	(87,581)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(7,388,164)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	17,418,111	-	-	(700,555)	27,378	-
71 Schedule "M" Deductions	-	(712,556)	-	-	(4,552,905)	(240,433)	-
72 Income Before Tax	-	10,742,504	-	-	3,852,350	267,811	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	10,742,504	-	-	3,852,350	267,811	-
77							
78 Federal Income Taxes	-	2,255,926	-	-	808,993	56,240	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Misc Rate Base Adjustments (Tab 8)  
PRO FORMA

Page 8.0.2\_R Pro Forma

	8.4.1.3	Exhibit No. SLC-4 8.5	Exhibit No. SLC-4 8.5.1	Exhibit No. SLC-4 8.6	Exhibit No. SLC-4 8.7	8.8_R	Exhibit No. SLC-4 8.9
	(cont. 4) Pro Forma Major Plant Additions -Year 1	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation
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 Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	66,287	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	66,287	-	-	-	-	-	-
56							
57 Total Rate Base:	66,287	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.001%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	6,710	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Misc Rate Base Adjustments (Tab 8)  
PRO FORMA

Page 8.0.3\_R Pro Forma

	Exhibit No. SLC-4 8.10	Exhibit No. SLC-4 8.11	Exhibit No. SLC-4 8.12
	Klamath Hydroelectric Assets Transfer	Confidential Pro Forma Capital Additions - Year 1	Major Transmission Capital Additions - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>
7			
8 Operating Expenses:			
9 Steam Production	-	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	131,145	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	-	131,145	-
20 Depreciation	-	97,711	646,845
21 Amortization	76,197	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	(48,060)	(135,837)
24 State	-	-	-
25 Deferred Income Taxes	(18,734)	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>57,463</u>	<u>180,796</u>	<u>511,008</u>
29			
30 Operating Rev For Return:	<u>(57,463)</u>	<u>(180,796)</u>	<u>(511,008)</u>
31			
32 Rate Base:			
33 Electric Plant In Service	-	2,321,669	37,741,372
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	342,885	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	<u>342,885</u>	<u>2,321,669</u>	<u>37,741,372</u>
45			
46 Deductions:			
47 Accum Prov For Deprec	-	(5,246)	(86,079)
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	(84,304)	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	<u>(84,304)</u>	<u>(5,246)</u>	<u>(86,079)</u>
56			
57 Total Rate Base:	<u>258,581</u>	<u>2,316,422</u>	<u>37,655,293</u>
58			
59			
60 Estimated ROE impact	-0.015%	-0.072%	-0.664%
61 Estimated Price Change	102,605	474,949	4,491,202
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	(76,197)	(228,856)	(646,845)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	76,197	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>-</u>	<u>(228,856)</u>	<u>(646,845)</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>-</u>	<u>(228,856)</u>	<u>(646,845)</u>
77			
78 Federal Income Taxes	<u>-</u>	<u>(48,060)</u>	<u>(135,837)</u>



**PacifiCorp  
Washington 2023 General Rate Case  
Regulatory Assets and Liabilities Amortization - Year 1**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Accum. Accel. Depreciation Reg. Liability	254	PRO	34,836,222	WA	Situs	34,836,222	8.2.1, SLC-4
<i>Washington CETA Amort.</i>	<i>182M</i>	<i>PRO</i>	<i>(400,739)</i>	<i>WA</i>	<i>Situs</i>	<i>(400,739)</i>	<i>8.2.3_R</i>
<i>Major Maintenance Expense at Colstrip 4</i>	<i>182M</i>	<i>PRO</i>	<i>(129,452)</i>	<i>WA</i>	<i>Situs</i>	<i>(129,452)</i>	<i>8.2.8_R</i>
<b>Adjustment to Expense:</b>							
<i>Washington CETA Amort.</i>	<i>407</i>	<i>PRO</i>	<i>959,741</i>	<i>WA</i>	<i>Situs</i>	<i>959,741</i>	<i>8.2.3_R</i>
COVID-19 Deferral Amort.	407	PRO	5,273,956	WA	Situs	5,273,956	8.2.4, SLC-4
<i>Electric Vehicle Supply Equipment (EVSE)</i>	<i>407</i>	<i>PRO</i>	<i>895,563</i>	<i>WA</i>	<i>Situs</i>	<i>895,563</i>	<i>8.2.6_R</i>
<i>Major Maintenance Expense at Colstrip 4</i>	<i>407</i>	<i>PRO</i>	<i>258,904</i>	<i>WA</i>	<i>Situs</i>	<i>258,904</i>	<i>8.2.8_R</i>
<b>Adjustment to Tax:</b>							
Accum. Accel. Depreciation Reg. Liability	SCHMAT	PRO	17,418,111	WA	Situs	17,418,111	
Accum. Accel. Depreciation Reg. Liability	41110	PRO	(4,282,521)	WA	Situs	(4,282,521)	
Accum. Accel. Depreciation Reg. Liability	190	PRO	(8,564,968)	WA	Situs	(8,564,968)	
<i>Washington CETA - SCHMDT</i>	<i>SCHMDT</i>	<i>PRO</i>	<i>(712,556)</i>	<i>WA</i>	<i>Situs</i>	<i>(712,556)</i>	
<i>Washington CETA - 41010</i>	<i>41010</i>	<i>PRO</i>	<i>(175,193)</i>	<i>WA</i>	<i>Situs</i>	<i>(175,193)</i>	
<i>Washington CETA - 283</i>	<i>283</i>	<i>PRO</i>	<i>98,527</i>	<i>WA</i>	<i>Situs</i>	<i>98,527</i>	
<i>Major Maint Exp at Colstrip 4 - SCHMDT</i>	<i>SCHMDT</i>	<i>PRO</i>	<i>-</i>	<i>WA</i>	<i>Situs</i>	<i>-</i>	
<i>Major Maint Exp at Colstrip 4 - 41010</i>	<i>41010</i>	<i>PRO</i>	<i>-</i>	<i>WA</i>	<i>Situs</i>	<i>-</i>	
<i>Major Maint Exp at Colstrip 4 - ADIT</i>	<i>283</i>	<i>PRO</i>	<i>63,655</i>	<i>WA</i>	<i>Situs</i>	<i>63,655</i>	

**Description of Adjustment:**

This adjustment reflects the anticipated end of amortization for amortization of accumulated regulatory liability approved in Docket No. UE-152253 for the Washington accelerated depreciation of Colstrip and Jim Bridger facilities. The Company is also requesting a one-year amortization period of all deferred amounts for COVID-19 costs, Electric Vehicle Supply Equipment Pilot Program costs, and deferred CETA costs.

*This adjustment has been modified to correct WA Equity Advisory Board CETA costs balances to properly reflect interest accrual at FERC interest rate as approved in Order 01 of UE-210414. Also, the adjustment brings into this rate case for amortization Deferred Major Maintenance Expense at Colstrip 4, addressed in the Company's 2021 PCORC filing (docket UE-210402) settlement, approved in Order 06, where all settling parties agree that the amount deferred is prudent, and should be included in the Company's next general rate case for amortization.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Regulatory Asset/Liabilities Amortization - Year 1**  
**Clean Energy Transformation Act (CETA) Deferred Costs**

	<u>Amortization</u>	<u>Rate Base</u>	
Test Period Amount (below)	-	400,739	
Pro Forma Amount (below)	959,741	-	Ref. 16.1.1_R
Adjustment:	<u>959,741</u>	<u>(400,739)</u>	Exh. SLC-12
	Ref 8.2_R	Ref 8.2_R	

	<u>Beginning Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Interest</u>	<u>Ending Bal.</u>	<u>AMA Bal.</u>
Opening Balance					-	
2021 July	-	-	-	-	-	
August	-	-	-	-	-	
September	-	-	-	-	-	
October	-	318,382	-	431	318,814	
November	318,814	107,465	-	1,009	427,288	
December	427,288	56,072	-	1,233	484,593	
2022 January	484,593	13,742	-	1,331	499,667	
February	499,667	11,576	-	1,369	512,612	
March	512,612	62,186	-	1,473	576,271	
April	576,271	38,219	-	1,612	616,102	
May	616,102	30,182	-	1,709	647,993	
June	647,993	2,728	-	1,759	652,479	400,739
July	652,479	26,348	-	1,997	680,824	
August	680,824	13,519	-	2,063	696,406	
September	696,406	22,611	-	2,123	721,140	
October	721,140	82,630	-	3,120	806,889	
November	806,889	38,135	-	3,380	848,404	
December	848,404	2,297	-	3,476	854,177	
2023 January	854,177	-	-	4,492	858,669	
February	858,669	-	-	4,515	863,184	
March	863,184	-	-	4,539	867,723	
April	867,723	-	-	5,423	873,146	
May	873,146	-	-	5,457	878,604	
June	878,604	-	-	5,491	884,095	
July	884,095	-	-	5,909	890,004	
August	890,004	-	-	5,948	895,952	
September	895,952	-	-	5,988	901,940	
October	901,940	-	-	6,276	908,216	
November	908,216	-	-	6,320	914,535	
December	914,535	-	-	6,364	920,899	
2024 January	920,899	-	(79,978)	6,130	847,050	
February	847,050	-	(79,978)	5,616	772,688	
March	772,688	-	(79,978)	5,098	697,808	
April	697,808	-	(79,978)	4,577	622,406	
May	622,406	-	(79,978)	4,053	546,481	
June	546,481	-	(79,978)	3,524	470,027	
July	470,027	-	(79,978)	2,992	393,041	
August	393,041	-	(79,978)	2,457	315,519	
September	315,519	-	(79,978)	1,917	237,458	
October	237,458	-	(79,978)	1,374	158,853	
November	158,853	-	(79,978)	827	79,702	
December	79,702	-	(79,978)	276	0	
<b>Pro Forma Amort =</b>			<b>(959,741)</b>			

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Regulatory Asset/Liabilities Amortization - Year 1**  
**Electric Vehicle Supply Equipment Pilot Deferred Costs**

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	<u>Amortization</u>
Test Period Amount (below)	-
Pro Forma Amount (below)	895,563
Adjustment:	<u>895,563</u>
	<u>Ref 8.2_R</u>

	<u>Opening Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Interest<sup>1</sup></u>	<u>Ending Bal.</u>
2021 June	-	-	-	-	396,621
July	396,621	95,585	-	1,204	493,410
August	493,410	361	-	1,337	495,107
September	495,107	3,446	-	1,346	499,899
October	499,899	-	-	1,354	501,253
November	501,253	23,841	-	1,390	526,484
December	526,484	60,053	-	1,507	588,044
January	588,044	1,484	-	1,595	591,123
2022 February	591,123	-	-	1,601	592,724
March	592,724	-	-	1,605	594,329
April	594,329	16,014	-	1,631	611,974
May	611,974	13,632	-	1,676	627,281
June	627,281	(2,066)	-	1,696	626,911
July	626,911	(3)	-	1,881	628,789
August	628,789	-	-	1,886	630,676
September	630,676	-	-	1,892	632,568
October	632,568	100,000	-	2,793	735,361
November	735,361	9,579	-	3,028	747,967
December	747,967	40,422	-	3,143	791,532
January	791,532	-	-	4,162	795,694
2023 February	795,694	-	-	4,184	799,878
March	799,878	-	-	4,206	804,084
April	804,084	-	-	5,026	809,110
May	809,110	-	-	5,057	814,167
June	814,167	-	-	5,089	819,255
July	819,255	-	-	5,475	824,731
August	824,731	-	-	5,512	830,243
September	830,243	-	-	5,549	835,791
October	835,791	-	-	5,816	841,607
November	841,607	-	-	5,856	847,463
December	847,463	-	-	5,897	853,360
January	853,360	-	(74,630)	6,198	784,928
2024 February	784,928	-	(74,630)	5,721	716,019
March	716,019	-	(74,630)	5,242	646,630
April	646,630	-	(74,630)	4,759	576,759
May	576,759	-	(74,630)	4,273	506,402
June	506,402	-	(74,630)	3,783	435,555
July	435,555	-	(74,630)	3,290	364,215
August	364,215	-	(74,630)	2,794	292,379
September	292,379	-	(74,630)	2,294	220,043
October	220,043	-	(74,630)	1,791	147,203
November	147,203	-	(74,630)	1,284	73,857
December	73,857	-	(74,630)	774	0
			<b>Pro Forma Amort =</b>	(895,563)	

<sup>1</sup> Interest rates based upon quarterly electric interest rate published by FERC

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Regulatory Assets and Liabilities Amortization**  
**Major Maintenance Expense at Colstrip 4**

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	<u>Amortization</u>	<u>Rate Base</u>
Base Period Amount (below)	-	258,904
Pro Forma Amount (below)	258,904	129,452
Adjustment:	<b>258,904</b>	<b>(129,452)</b>
	<u>Ref. 8.2_R</u>	<u>Ref. 8.2_R</u>

	Beg. Bal	Deferral	Amortization	End Bal	AMA Balance
Opening Balance				258,904	
2021 July	258,904	-		258,904	
August	258,904	-		258,904	
September	258,904	-		258,904	
October	258,904	-		258,904	
November	258,904	-		258,904	
December	258,904	-		258,904	
2022 January	258,904	-		258,904	
February	258,904	-		258,904	
March	258,904	-		258,904	
April	258,904	-		258,904	
May	258,904	-		258,904	
June	258,904	-		258,904	258,904
July	258,904	-		258,904	
August	258,904	-		258,904	
September	258,904	-		258,904	
October	258,904	-		258,904	
November	258,904	-		258,904	
December	258,904	-		258,904	
2023 January	258,904	-		258,904	
February	258,904	-		258,904	
March	258,904	-		258,904	
April	258,904	-		258,904	
May	258,904	-		258,904	
June	258,904	-		258,904	
July	258,904	-		258,904	
August	258,904	-		258,904	
September	258,904	-		258,904	
October	258,904	-		258,904	
November	258,904	-		258,904	
December	258,904	-		258,904	
2024 January	258,904	-	(21,575)	237,328	
February	237,328	-	(21,575)	215,753	
March	215,753	-	(21,575)	194,178	
April	194,178	-	(21,575)	172,602	
May	172,602	-	(21,575)	151,027	
June	151,027	-	(21,575)	129,452	
July	129,452	-	(21,575)	107,877	
August	107,877	-	(21,575)	86,301	
September	86,301	-	(21,575)	64,726	
October	64,726	-	(21,575)	43,151	
November	43,151	-	(21,575)	21,575	
December	21,575	-	(21,575)	-	129,452
<b>Pro Forma Amort =</b>				<b>(258,904)</b>	

PacifiCorp  
 Washington 2023 General Rate Case  
 Regulatory Assets and Liabilities Amortization  
 WA Major Maintenance Expense at Colstrip 4  
 GL Account 189642 - Actuals for 12 Months Ended June 2022

Year	Month	Accrual	Accumulated Balance
2021	6	-	258,904
2021	7	-	258,904
2021	8	-	258,904
2021	9	-	258,904
2021	10	-	258,904
2021	11	-	258,904
2021	12	-	258,904
2022	1	-	258,904
2022	2	-	258,904
2022	3	-	258,904
2022	4	-	258,904
2022	5	-	258,904
2022	6	-	258,904
<b>AMA Balance</b>			<b>258,904</b> Ref. 8.2.8_R

GL Account Balance  
 Account Number 189642  
 Calendar Year 2021

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				
1				
2	258,903.67		258,903.67	258,903.67
3				258,903.67
4				258,903.67
5				258,903.67
6				258,903.67
7				258,903.67
8				258,903.67
9				258,903.67
10				258,903.67
11				258,903.67
12				258,903.67

Calendar Year 2022

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				258,903.67
1				258,903.67
2				258,903.67
3				258,903.67
4				258,903.67
5				258,903.67
6				258,903.67
7				258,903.67
8				258,903.67
9				258,903.67
10				258,903.67
11				258,903.67
12				258,903.67

**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Major Plant Additions - Year 1**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Steam Plant	312	PRO	(0)	CAGW	22.163%	(0)	
Steam Plant	312	PRO	99,045,822	CAGE	0.000%	-	
Steam Plant	312	PRO	(2,322,752)	SG	7.979%	(185,327)	
Steam Plant	312	PRO	(0)	JBG	22.163%	(0)	
Hydro Plant	332	PRO	62,165,597	SG-P	7.979%	4,960,055	
Hydro Plant	332	PRO	28,973,197	SG-U	7.979%	2,311,707	
Other Plant	343	PRO	30,247,807	CAGW	22.163%	6,703,816	
Other Plant	343	PRO	34,372,994	CAGE	0.000%	-	
Other Plant	343	PRO	(21,284,833)	SG	7.979%	(1,698,269)	
Other Plant	343	PRO	106,235,220	SG-W	7.979%	8,476,272	
Transmission Plant	355	PRO	494,586	CAGW	22.163%	109,615	
Transmission Plant	355	PRO	-	CAGE	0.000%	-	
Transmission Plant	355	PRO	587,218,816	SG	7.979%	46,852,882	
Distribution Plant	360	PRO	8,653,302	WA	Situs	388,039	
Distribution Plant	361	PRO	16,755,328	WA	Situs	751,357	
Distribution Plant	362	PRO	138,650,098	WA	Situs	6,217,472	
Distribution Plant	363	PRO	-	WA	Situs	-	
Distribution Plant	364	PRO	170,345,893	WA	Situs	7,638,803	
Distribution Plant	365	PRO	106,550,448	WA	Situs	4,778,031	
Distribution Plant	366	PRO	53,641,252	WA	Situs	2,405,429	
Distribution Plant	367	PRO	123,681,975	WA	Situs	5,546,258	
Distribution Plant	368	PRO	184,238,946	WA	Situs	8,261,808	
Distribution Plant	369	PRO	115,934,246	WA	Situs	5,198,828	
Distribution Plant	370	PRO	31,448,507	WA	Situs	1,410,242	
Distribution Plant	371	PRO	1,038,784	WA	Situs	46,582	
Distribution Plant	373	PRO	7,445,138	WA	Situs	333,862	
General Plant	397	PRO	1,633,857	CA	Situs	-	
General Plant	397	PRO	11,522,336	OR	Situs	-	
General Plant	397	PRO	1,747,524	WA	Situs	1,747,524	
General Plant	397	PRO	23,059,070	WY-ALL	Situs	-	
General Plant	397	PRO	33,677,297	UT	Situs	-	
General Plant	397	PRO	5,019,042	ID	Situs	-	
General Plant	397	PRO	186,436	WY-ALL	Situs	-	
General Plant	397	PRO	4,138,999	CAGE	0.000%	-	
General Plant	397	PRO	4,299,851	CAGW	22.163%	952,975	
General Plant	397	PRO	15,345,445	SG	7.979%	1,224,379	
General Plant	397	PRO	17,629,327	SO	7.085%	1,248,964	
General Plant	397	PRO	(1,562,312)	CN	6.743%	(105,346)	
General Plant	397	PRO	(2,368,202)	JBG	22.163%	(524,864)	
General Plant	397	PRO	(226,790)	CAEE	0.000%	-	
Mining Plant	399	PRO	-	CAEE	0.000%	-	
			<u>1,997,632,252</u>			<u>115,051,093</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 average-of-monthly-average (AMA) balances of the 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 8.4.47 through 8.4.59. Retirements of plant in service are also walked forward through calendar year 2024. This adjustment reflects the net impact of capital additions, and retirements.

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**PacifiCorp**  
**Washington 2023 General Rate Case**  
**(cont.) Pro Forma Major Plant Additions - Year 1**

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Intangible Plant	303	PRO	-	CA	0.000%	-	
<i>Intangible Plant</i>	303	PRO	1,106,456	CN	6.743%	74,608	
Intangible Plant	303	PRO	(33,572)	CAGW	22.163%	(7,441)	
<i>Intangible Plant</i>	303	PRO	61,029	CAGE	0.000%	-	
Intangible Plant	303	PRO	(2,070)	ID	Situs	-	
Intangible Plant	303	PRO	(8,719)	OR	Situs	-	
Intangible Plant	303	PRO	(9,320)	CAEE	0.000%	-	
Intangible Plant	303	PRO	-	JBG	22.163%	-	
<i>Intangible Plant</i>	303	PRO	8,104,579	SG	7.979%	646,646	
Intangible Plant	302	PRO	(111,974)	SG-P	7.979%	(8,934)	
<i>Intangible Plant</i>	302	PRO	(405,328)	SG-U	7.979%	(32,340)	
<i>Intangible Plant</i>	303	PRO	108,347,317	SO	7.085%	7,675,953	
<i>Intangible Plant</i>	302	PRO	1,593,443	UT	Situs	-	
Intangible Plant	303	PRO	-	WA	Situs	-	
Intangible Plant	303	PRO	-	WY-ALL	Situs	-	
Intangible Plant	303	PRO	-	WY-ALL	Situs	-	
Intangible Plant	303	PRO	-	SG-P	7.979%	-	
			<u>118,641,841</u>			<u>8,348,493</u>	
	<b>Total</b>		<u>2,116,274,094</u>			<u>123,399,586</u>	8.4.3_R
<b>Adjustment to Tax:</b>							
<i>Schedule M Addition - SO - 2024 Book Depr</i>	SCHMAT	PRO	(5,807,016)	SO	7.085%	(411,403)	
<i>Schedule M Addition - SG - 2024 Book Depr</i>	SCHMAT	PRO	(3,615,788)	SG	7.979%	(288,496)	
<i>Schedule M Addition - CAGW - 2024 Book Depr</i>	SCHMAT	PRO	(2,964)	CAGW	22.163%	(657)	
			<u>(9,425,768)</u>			<u>(700,555)</u>	
<i>Schedule M Deduction - SO - 2024 Tax Depr</i>	SCHMDT	PRO	(50,316,954)	SO	7.085%	(3,564,745)	
<i>Schedule M Deduction - SG - 2024 Tax Depr</i>	SCHMDT	PRO	(12,343,409)	SG	7.979%	(984,853)	
<i>Schedule M Deduction - CAGW - 2024 Tax Depr</i>	SCHMDT	PRO	(14,919)	CAGW	22.163%	(3,306)	
			<u>(62,675,282)</u>			<u>(4,552,905)</u>	
<i>Deferred Inc Tax Exp - SO - 2024 Book Depr</i>	41110	PRO	1,427,748	SO	7.085%	101,150	
<i>Deferred Inc Tax Exp - SG - 2024 Book Depr</i>	41110	PRO	888,999	SG	7.979%	70,931	
<i>Deferred Inc Tax Exp - CAGW - 2024 Book Depr</i>	41110	PRO	729	CAGW	22.163%	162	
			<u>2,317,476</u>			<u>172,243</u>	
<i>Deferred Inc Tax Exp - SO - 2024 Tax Depr</i>	41010	PRO	(12,371,229)	SO	7.085%	(876,450)	
<i>Deferred Inc Tax Exp - SG - 2024 Tax Depr</i>	41010	PRO	(3,034,825)	SG	7.979%	(242,142)	
<i>Deferred Inc Tax Exp - CAGW - 2024 Tax Depr</i>	41010	PRO	(3,668)	CAGW	22.163%	(813)	
			<u>(15,409,722)</u>			<u>(1,119,405)</u>	
ADIT - SO	282	PRO	4,540,351	SO	7.085%	321,665	
ADIT - SG	282	PRO	1,924,922	SG	7.979%	153,585	
ADIT - CAGW	282	PRO	2,324	CAGW	22.163%	515	
			<u>6,467,597</u>			<u>475,765</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 average-of-monthly-average (AMA) balances of the 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 8.4.47 through 8.4.59. Retirements of plant in service are also walked forward through calendar year 2024. This adjustment reflects the net impact of capital additions, and retirements.

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**PacifiCorp**  
**Washington 2023 General Rate Case**  
**(cont. 2) Pro Forma Major Plant Additions - Year 1**

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Tax:</b>							
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	175,670	CA	Situs	-	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	1,738	CAEE	0.000%	-	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	25,141	CAGE	0.000%	-	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	735,656	CAGW	22.163%	163,043	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	390,857	CN	6.743%	26,355	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	(24,057)	ID	Situs	-	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	2,209	JBG	22.163%	489	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	278,592	OR	Situs	-	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	(1,543,151)	SG	7.979%	(123,125)	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	(1,286,728)	SO	7.085%	(91,159)	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	(528,127)	UT	Situs	-	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	51,774	WA	Situs	51,774	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	177,075	WY-ALL	Situs	-	
			<u>(1,543,350)</u>			<u>27,378</u>	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	580,338	CA	Situs	-	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	8,388	CAEE	0.0000%	-	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	265,595	CAGE	0.000%	-	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	1,361,497	CAGW	22.163%	301,748	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	907,835	CN	6.743%	61,215	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	(56,085)	ID	Situs	-	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	19,702	JBG	22.163%	4,367	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	910,645	OR	Situs	-	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	(5,889,460)	SG	7.979%	(469,907)	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	(3,616,549)	SO	7.085%	(256,217)	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	(1,579,340)	UT	Situs	-	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	118,361	WA	Situs	118,361	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	815,249	WY-ALL	Situs	-	
			<u>(6,153,824)</u>			<u>(240,433)</u>	

**Description of Adjustment:**

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**PacifiCorp**  
**Washington 2023 General Rate Case**  
**(cont. 3) Pro Forma Major Plant Additions - Year 1**

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Tax:</b>							
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(43,191)	CA	Situs	-	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(427)	CAEE	0.000%	-	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(6,180)	CAGE	0.000%	-	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(180,872)	CAGW	22.163%	(40,087)	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(96,098)	CN	6.743%	(6,480)	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	5,914	ID	Situs	-	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(543)	JBG	22.163%	(120)	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(68,496)	OR	Situs	-	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	379,408	SG	7.979%	30,272	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	316,363	SO	7.085%	22,413	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	129,849	UT	Situs	-	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(12,729)	WA	Situs	(12,729)	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(43,537)	WY-ALL	Situs	-	
			<u>379,461</u>			<u>(6,731)</u>	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	142,685	CA	Situs	-	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	2,062	CAEE	0.0000%	-	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	65,300	CAGE	0.000%	-	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	334,746	CAGW	22.163%	74,190	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	223,205	CN	6.743%	15,051	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	(13,789)	ID	Situs	-	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	4,844	JBG	22.163%	1,074	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	223,897	OR	Situs	-	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	(1,448,019)	SG	7.979%	(115,534)	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	(889,186)	SO	7.085%	(62,995)	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	(388,305)	UT	Situs	-	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	29,101	WA	Situs	29,101	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	200,442	WY-ALL	Situs	-	
			<u>(1,513,017)</u>			<u>(59,114)</u>	

**Description of Adjustment:**

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**PacifiCorp**  
**Washington 2023 General Rate Case**  
**(cont. 4) Pro Forma Major Plant Additions - Year 1**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Accumulated Deferred Income Taxes	282	PRO	(247,338)	CA	Situs	-	
Accumulated Deferred Income Taxes	282	PRO	(4,607)	CAEE	0.000%	-	
Accumulated Deferred Income Taxes	282	PRO	(214,207)	CAGE	0.000%	-	
Accumulated Deferred Income Taxes	282	PRO	(326,274)	CAGW	22.163%	(72,312)	
Accumulated Deferred Income Taxes	282	PRO	(1,004,935)	CN	6.743%	(67,763)	
Accumulated Deferred Income Taxes	282	PRO	29,668	ID	Situs	-	
Accumulated Deferred Income Taxes	282	PRO	(11,670)	JBG	22.163%	(2,586)	
Accumulated Deferred Income Taxes	282	PRO	(319,525)	OR	Situs	-	
Accumulated Deferred Income Taxes	282	PRO	1,242,930	SG	7.979%	99,171	
Accumulated Deferred Income Taxes	282	PRO	1,889,606	SO	7.085%	133,871	
Accumulated Deferred Income Taxes	282	PRO	428,336	UT	Situs	-	
Accumulated Deferred Income Taxes	282	PRO	(24,093)	WA	Situs	(24,093)	
Accumulated Deferred Income Taxes	282	PRO	(397,366)	WY-ALL	Situs	-	
			<u>1,040,525</u>			<u>66,287</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 average-of-monthly-average (AMA) balances of the 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 8.4.47 through 8.4.59. Retirements of plant in service are also walked forward through calendar year 2024. This adjustment reflects the net impact of capital additions, and retirements.

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**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Major Plant Additions - Year 1**

<b>Description</b>	<b>Account</b>	<b>Factor</b>	<b>Adjusted End of Period June 2022 EPIS Balance</b>	<b>EPIS Balance AMA Dec 2024</b>	<b>Adjustment</b>
<b>Steam Production Plant:</b>					
Control Area Generation - West	312	CAGW	-	(0)	(0)
Control Area Generation - East	312	CAGE	5,026,172,275	5,123,746,296	97,574,022
Pollution Control	312	CAGE	-	1,471,800	1,471,800
System Generation	312	SG	257,611,478	255,288,726	(2,322,752)
Jim Bridger Generation	312	JBG	-	(0)	(0)
Total Steam Plant			<u>5,283,783,752</u>	<u>5,380,506,822</u>	<u>96,723,070</u>
<b>Hydro Production Plant:</b>					
System Generation	332	SG-P	841,768,603	903,934,200	62,165,597
System Generation	332	SG-U	198,751,006	227,724,203	28,973,197
Klamath	332	SG-P	98,522,128	98,522,128	-
Total Hydro Plant			<u>1,139,041,736</u>	<u>1,230,180,531</u>	<u>91,138,795</u>
<b>Other Production Plant:</b>					
Control Area Generation - West	343	CAGW	543,279,730	573,527,536	30,247,807
Control Area Generation - East	343	CAGE	1,480,021,002	1,514,393,996	34,372,994
System Generation	343	SG	116,955	(21,167,878)	(21,284,833)
System Generation - Wind	343	SG-W	3,421,364,172	3,527,599,392	106,235,220
Total Other Production Plant			<u>5,444,781,858</u>	<u>5,594,353,046</u>	<u>149,571,188</u>
<b>Transmission Plant:</b>					
Control Area Generation - West	355	CAGW	17,801,179	18,295,765	494,586
Control Area Generation - East	355	CAGE	168,851,161	168,851,161	-
System Generation	355	SG	7,520,512,176	8,107,730,993	587,218,816
Total Transmission Plant			<u>7,707,164,516</u>	<u>8,294,877,919</u>	<u>587,713,403</u>
<b>Distribution Plant:</b>					
California	360-373	CA	320,828,679	428,807,255	107,978,575
Oregon	360-373	OR	2,475,862,628	2,632,719,757	156,857,129
Washington	360-373	WA	600,413,327	643,390,039	42,976,712
Eastern Wyoming	360-373	WYP	719,738,226	769,248,531	49,510,306
Utah	360-373	UT	3,519,711,367	4,067,645,899	547,934,532
Idaho	360-373	ID	412,551,494	463,576,958	51,025,464
Western Wyoming	360-373	WYU	149,318,047	151,419,246	2,101,199
Total Distribution Plant			<u>8,198,423,768</u>	<u>9,156,807,685</u>	<u>958,383,917</u>
<b>General Plant:</b>					
California	397	CA	22,546,929	24,180,786	1,633,857
Oregon	397	OR	217,096,137	228,618,473	11,522,336
Washington	397	WA	49,502,732	51,250,256	1,747,524
Eastern Wyoming	397	WYP	92,132,905	115,191,975	23,059,070
Utah	397	UT	260,893,513	294,570,810	33,677,297
Idaho	397	ID	56,833,443	61,852,486	5,019,042
Western Wyoming	397	WYU	18,912,655	19,099,091	186,436
Control Area Generation - East	397	CAGE	92,389,483	96,528,482	4,138,999
Control Area Generation - West	397	CAGW	2,917,373	7,217,223	4,299,851
System Generation	397	SG	197,318,568	212,664,013	15,345,445
General Office	397	SO	370,291,657	387,920,983	17,629,327
Customer Service	397	CN	16,604,870	15,042,558	(1,562,312)
Jim Bridger	397	JBG	22,418,750	20,050,548	(2,368,202)
Control Area Energy - East	397	CAEE	3,307,331	3,080,541	(226,790)
Total General Plant			<u>1,423,166,345</u>	<u>1,537,268,225</u>	<u>114,101,880</u>

**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Major Plant Additions - Year 1**

<b>Description</b>	<b>Account</b>	<b>Factor</b>	<b>Adjusted End of Period June 2022 EPIS Balance</b>	<b>EPIS Balance AMA Dec 2024</b>	<b>Adjustment</b>
<b>Mining Plant:</b>					
Coal Mine	399	CAEE	1,822,901	1,822,901	-
Total Mining Plant			1,822,901	1,822,901	-
<b>Intangible Plant:</b>					
California	303	CA	481,167	481,167	-
Customer Service	303	CN	225,843,744	226,950,200	1,106,456
Control Area Generation - West	303	CAGW	29,296,316	29,262,744	(33,572)
Control Area Generation - East	303	CAGE	69,448,695	69,509,724	61,029
Idaho	303	ID	4,369,418	4,367,348	(2,070)
Oregon	303	OR	4,615,415	4,606,696	(8,719)
Control Area Energy - East	303	CAEE	9,106	(214)	(9,320)
Jim Bridger	303	JBG	2,634,359	2,634,359	-
System Generation	303	SG	110,425,702	118,530,282	8,104,579
System Generation	302	SG-P	103,455,075	103,343,101	(111,974)
System Generation	302	SG-U	10,499,692	10,094,364	(405,328)
General Office	303	SO	451,886,805	560,234,122	108,347,317
Utah	302	UT	(26,167,501)	(24,574,057)	1,593,443
Washington	303	WA	2,036,986	2,036,986	-
Eastern Wyoming	303	WYP	5,750,431	5,750,431	-
Western Wyoming	303	WYU	-	-	-
Klamath	303	SG-P	74,111,750	74,111,750	-
Total Intangible Plant			1,068,697,162	1,187,339,004	118,641,841
<b>Total EPIS Balance</b>			<b>30,266,882,039</b>	<b>32,383,156,133</b>	<b>2,116,274,094</b>
				<b>Ref. 8.4.31_R</b>	<b>Ref 8.4_R</b>

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Major Plant Additions  
and Retirements (Total Company)

Description	Factor	Adjusted EPIS Balance Jun 2022	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2022	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2022	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,026,172,275	19,802,386	(2,442,612)	5,043,532,049	8,110,212	(2,442,612)	5,049,199,650	4,850,335	(2,442,612)
System Generation	SG	101,248,385	(21,634,157)	(58,810)	79,555,418	(4,913,145)	(58,810)	74,583,463	(2,953,551)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	-	-	-	-	-	-	-	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	126,514,962	-	-	126,514,962	-	-	126,514,962	-	-
Total Steam Plant		5,283,783,752	(1,831,771)	(2,501,422)	5,279,450,559	3,197,068	(2,501,422)	5,280,146,206	1,896,784	(2,501,422)
<b>Hydro Production Plant:</b>										
System Generation	SG-P	841,768,603	1,430,131	(244,985)	842,953,748	4,817,560	(244,985)	847,526,323	1,750,979	(244,985)
System Generation	SG-U	198,751,006	610,397	(76,017)	199,285,385	552,605	(76,017)	199,761,973	2,821,075	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,139,041,736	2,040,528	(321,002)	1,140,761,261	5,370,165	(321,002)	1,145,810,424	4,572,055	(321,002)
<b>Other Production Plant:</b>										
Control Area Generation - West	CAGW	543,279,730	22,490,639	(92,879)	565,677,490	2,621,508	(92,879)	568,206,120	49,734	(92,879)
Control Area Generation - East	CAGE	1,480,021,002	1,154,843	(1,535,625)	1,479,640,220	361,502	(1,535,625)	1,478,466,097	230,415	(1,535,625)
System Generation	SG	116,955	(21,408,290)	-	(21,291,335)	(5,618,193)	-	(26,909,529)	(426,072)	-
System Generation - Wind	SG-W	3,421,364,172	(6,899,810)	(122,592)	3,414,341,770	3,890,864	(122,592)	3,418,110,043	481,375	(122,592)
Total Other Plant		5,444,781,858	(4,662,617)	(1,751,095)	5,438,368,145	1,255,681	(1,751,095)	5,437,872,731	335,452	(1,751,095)
<b>Transmission Plant:</b>										
Control Area Generation - West	CAGW	17,801,179	-	(2,807)	17,798,372	-	(2,807)	17,795,565	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,605,237,347	3,014,106	(1,369,981)	7,606,881,472	14,282,763	(1,369,981)	7,619,794,254	12,056,620	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,791,898,687	3,014,106	(1,372,788)	7,793,531,005	14,282,763	(1,372,788)	7,806,440,980	12,056,620	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	308,687,902	1,344,869	(151,471)	309,881,301	(446,491)	(151,471)	309,283,339	6,684,517	(151,471)
Oregon	OR	2,403,278,235	9,907,231	(1,833,415)	2,411,352,051	10,047,838	(1,833,415)	2,419,566,474	7,033,244	(1,833,415)
Washington	WA	600,413,327	1,937,084	(198,519)	602,151,892	1,656,715	(198,519)	603,610,087	491,876	(198,519)
Eastern Wyoming	WYP	719,738,226	1,622,236	(276,213)	721,084,248	3,029,384	(276,213)	723,837,419	1,603,171	(276,213)
Utah	UT	3,519,711,367	32,647,127	(1,532,456)	3,550,826,038	20,614,463	(1,532,456)	3,569,908,046	19,539,500	(1,532,456)
Idaho	ID	412,551,494	6,450,466	(195,685)	418,806,276	829,226	(195,685)	419,439,817	4,761,462	(195,685)
Western Wyoming	WYU	149,318,047	207,009	(31,377)	149,493,679	304,526	(31,377)	149,766,829	967,230	(31,377)
Total Distribution Plant		8,113,698,598	54,116,023	(4,219,136)	8,163,595,485	36,035,662	(4,219,136)	8,195,412,011	41,081,000	(4,219,136)

**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Major Plant Additions  
and Retirements (Total Company)**

Description	Factor	Adjusted EPIS Balance Jun 2022	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2022	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2022	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	22,546,929	31,262	(57,419)	22,520,772	88,826	(57,419)	22,552,179	286,433	(57,419)
Oregon	OR	217,096,137	913,487	(610,103)	217,399,520	2,526,071	(610,103)	219,315,488	657,414	(610,103)
Washington	WA	49,502,732	857,292	(110,961)	50,249,063	368,305	(110,961)	50,506,406	52,983	(110,961)
Eastern Wyoming	WYP	92,132,905	1,586,065	(183,594)	93,535,376	1,643,461	(183,594)	94,995,243	472,099	(183,594)
Utah	UT	260,893,513	8,275,671	(448,297)	268,720,887	2,195,670	(448,297)	270,468,260	3,290,900	(448,297)
Idaho	ID	56,883,443	86,313	(66,774)	56,852,982	243,542	(66,774)	57,029,750	222,041	(66,774)
Western Wyoming	WYU	18,912,655	317,451	(26,923)	19,203,183	91,780	(26,923)	19,268,040	110,231	(26,923)
Control Area Generation - West	CAGW	2,917,373	-	(16,338)	2,901,035	-	(16,338)	2,884,697	-	(16,338)
Control Area Generation - East	CAGE	92,389,483	-	(328,370)	92,061,113	1,452,536	(328,370)	93,185,279	37,339	(328,370)
System Generation	SG	197,318,588	5,070,944	(338,180)	202,051,331	3,054,927	(338,180)	204,768,078	3,529,937	(338,180)
General Office	SO	370,291,657	(11,432,619)	(1,382,441)	357,476,597	(1,695,331)	(1,382,441)	354,398,825	249,447	(1,382,441)
Customer Service	CN	16,604,870	273,858	(98,350)	16,780,378	273,131	(98,350)	16,955,158	60,583	(98,350)
Jim Bridger	JBG	22,418,750	-	(103,369)	22,315,381	17,452	(103,369)	22,229,465	-	(103,369)
Control Area Energy - East	CAEE	3,307,331	-	(11,448)	3,295,883	13,186	(11,448)	3,297,621	37,107	(11,448)
Total General Plant		1,423,166,345	5,979,723	(3,782,567)	1,425,363,501	10,273,556	(3,782,567)	1,431,854,490	9,006,515	(3,782,567)
<b>Mining Plant:</b>										
Coal Mine	CAEE	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	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	225,843,744	110,858	(170,038)	225,784,564	-	(170,038)	225,614,526	-	(170,038)
Control Area Generation - West	CAGW	29,296,316	-	(1,399)	29,294,917	-	(1,399)	29,293,518	-	(1,399)
Control Area Generation - East	CAGE	69,448,695	-	(16,871)	69,431,825	-	(16,871)	69,414,954	-	(16,871)
Idaho	ID	4,369,418	-	(86)	4,369,332	-	(86)	4,369,246	-	(86)
Oregon	OR	4,615,415	-	(363)	4,615,052	-	(363)	4,614,689	-	(363)
Control Area Energy - East	CAEE	9,106	-	(388)	8,717	-	(388)	8,329	-	(388)
System Generation	SG	110,425,702	(63,000)	(35,087)	110,327,616	-	(35,087)	110,292,529	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,455,075	-	(4,666)	103,450,409	-	(4,666)	103,445,744	-	(4,666)
System Generation	SG-U	10,499,692	1,912	(16,977)	10,484,627	209	(16,977)	10,467,859	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	451,886,805	15,695,032	(558,870)	467,022,967	11,665,994	(558,870)	478,130,091	7,522,908	(558,870)
Utah	UT	(26,167,501)	-	(771)	(26,168,272)	-	(771)	(26,169,043)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,068,697,162	15,744,802	(805,516)	1,083,636,449	11,666,203	(805,516)	1,094,497,136	7,522,908	(805,516)
<b>Total</b>										
		30,266,882,039	74,400,793	(14,753,525)	30,326,529,307	82,081,097	(14,753,525)	30,393,856,879	76,471,334	(14,753,525)

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Major Plant Additions  
and Retirements (Total Company)

Description	Factor	Adjusted EPIS Balance Sep 2022	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2022	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2022	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,051,607,374	5,511,844	(2,442,612)	5,054,676,606	14,048,096	(2,442,612)	5,066,282,090	3,258,806	(2,442,612)
System Generation	SG	71,571,102	1,198,018	(58,810)	72,710,310	2,411,631	(58,810)	75,063,132	24,596,409	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	-	-	-	-	-	-	-	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	126,514,962	-	-	126,514,962	-	-	126,514,962	-	-
Total Steam Plant		5,279,541,569	6,709,862	(2,501,422)	5,283,750,009	16,459,728	(2,501,422)	5,297,708,315	27,855,215	(2,501,422)
<b>Hydro Production Plant:</b>										
System Generation	SG-P	849,032,318	1,392,376	(244,985)	850,179,709	410,980	(244,985)	850,345,704	3,720,353	(244,985)
System Generation	SG-U	202,507,031	687,354	(76,017)	203,118,367	685,337	(76,017)	203,727,687	(92,128)	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,150,061,477	2,079,730	(321,002)	1,151,820,204	1,096,317	(321,002)	1,152,595,519	3,628,224	(321,002)
<b>Other Production Plant:</b>										
Control Area Generation - West	CAGW	568,162,975	287,501	(92,879)	568,357,597	106,615	(92,879)	568,371,333	1,402,346	(92,879)
Control Area Generation - East	CAGE	1,477,160,887	255,535	(1,535,625)	1,475,880,797	202,907	(1,535,625)	1,474,548,079	109,677	(1,535,625)
System Generation	SG	(27,335,600)	3,988,920	-	(23,346,680)	1,842,151	-	(21,504,529)	336,650	-
System Generation - Wind	SG-W	3,418,468,827	(697,248)	(122,592)	3,417,648,987	(479,117)	(122,592)	3,417,047,279	1,086,104	(122,592)
Total Other Plant		5,436,457,088	3,834,708	(1,751,095)	5,438,540,701	1,672,557	(1,751,095)	5,438,462,163	2,914,778	(1,751,095)
<b>Transmission Plant:</b>										
Control Area Generation - West	CAGW	17,792,758	561,956	(2,807)	18,351,907	-	(2,807)	18,349,099	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,630,480,893	5,860,193	(1,369,981)	7,634,971,105	31,678,084	(1,369,981)	7,665,279,208	37,205,113	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,817,124,812	6,422,149	(1,372,788)	7,822,174,172	31,678,084	(1,372,788)	7,852,479,468	37,205,113	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	315,816,386	4,419,853	(151,471)	320,084,768	5,975,112	(151,471)	325,908,410	27,655,595	(151,471)
Oregon	OR	2,424,766,304	12,305,801	(1,833,415)	2,435,238,690	18,912,182	(1,833,415)	2,452,317,457	17,588,709	(1,833,415)
Washington	WA	603,903,444	3,499,929	(198,519)	607,204,853	3,407,158	(198,519)	610,413,492	6,059,530	(198,519)
Eastern Wyoming	WYP	725,164,376	3,712,287	(276,213)	728,600,450	1,464,825	(276,213)	729,789,061	4,496,970	(276,213)
Utah	UT	3,587,915,090	19,083,184	(1,532,456)	3,605,465,818	11,737,617	(1,532,456)	3,615,670,979	25,198,112	(1,532,456)
Idaho	ID	424,005,594	2,618,695	(195,685)	426,428,605	1,417,476	(195,685)	427,650,397	3,256,611	(195,685)
Western Wyoming	WYU	150,702,681	755,413	(31,377)	151,426,718	364,864	(31,377)	151,760,205	255,201	(31,377)
Total Distribution Plant		8,232,273,876	46,395,162	(4,219,136)	8,274,449,902	43,279,234	(4,219,136)	8,313,510,000	84,510,728	(4,219,136)

**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Major Plant Additions  
and Retirements (Total Company)**

Description	Factor	Adjusted EPIS Balance Sep 2022	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2022	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2022	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	22,781,193	132,590	(57,419)	22,856,364	431	(57,419)	22,799,376	21,016	(57,419)
Oregon	OR	219,362,799	2,415,820	(610,103)	221,168,516	1,171,980	(610,103)	221,730,392	1,803,429	(610,103)
Washington	WA	50,448,428	76,039	(110,961)	50,413,506	310,890	(110,961)	50,613,435	46,183	(110,961)
Eastern Wyoming	WYP	95,283,748	726,584	(183,594)	95,826,738	684,405	(183,594)	96,327,548	5,529,770	(183,594)
Utah	UT	273,310,863	3,449,904	(448,297)	276,312,471	1,996,948	(448,297)	277,861,122	1,182,575	(448,297)
Idaho	ID	57,185,016	259,578	(66,774)	57,377,820	324,185	(66,774)	57,635,231	1,258,128	(66,774)
Western Wyoming	WYU	19,351,348	309,463	(26,923)	19,633,888	260	(26,923)	19,607,225	3,398	(26,923)
Control Area Generation - West	CAGW	2,868,359	-	(16,338)	2,852,022	-	(16,338)	2,835,684	-	(16,338)
Control Area Generation - East	CAGE	92,894,248	799,764	(328,370)	93,365,643	190,021	(328,370)	93,227,295	244,113	(328,370)
System Generation	SG	207,959,835	5,410,003	(338,180)	213,031,659	2,428,894	(338,180)	215,122,373	1,190,449	(338,180)
General Office	SO	353,265,831	(8,583,449)	(1,382,441)	343,299,941	(2,265,172)	(1,382,441)	339,652,328	25,301,628	(1,382,441)
Customer Service	CN	16,917,391	16,949	(98,350)	16,835,990	82,133	(98,350)	16,819,773	91,437	(98,350)
Jim Bridger	JBG	22,126,096	35,460	(103,369)	22,058,188	56,535	(103,369)	22,011,354	3,198	(103,369)
Control Area Energy - East	CAEE	3,323,280	(2,334)	(11,448)	3,309,498	-	(11,448)	3,298,050	-	(11,448)
Total General Plant		1,437,078,438	5,046,371	(3,782,567)	1,438,342,243	4,981,509	(3,782,567)	1,439,541,185	36,675,324	(3,782,567)
<b>Intangible Plant:</b>										
Coal Mine	CAEE	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	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	225,444,488	842,746	(170,038)	226,117,196	2,418,216	(170,038)	228,365,375	1,815,547	(170,038)
Control Area Generation - West	CAGW	29,292,119	-	(1,399)	29,290,720	-	(1,399)	29,289,322	-	(1,399)
Control Area Generation - East	CAGE	69,396,084	-	(16,871)	69,381,213	-	(16,871)	69,364,343	465,921	(16,871)
Idaho	ID	4,369,160	-	(86)	4,369,073	-	(86)	4,368,987	-	(86)
Oregon	OR	4,614,325	-	(363)	4,613,962	-	(363)	4,613,599	-	(363)
Control Area Energy - East	CAEE	7,941	-	(388)	7,552	-	(388)	7,164	-	(388)
System Generation	SG	110,257,443	3,156,972	(35,087)	113,379,328	21,000	(35,087)	113,365,242	5,831,685	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,441,078	-	(4,666)	103,436,412	-	(4,666)	103,431,747	-	(4,666)
System Generation	SG-U	10,450,882	-	(16,977)	10,433,905	-	(16,977)	10,416,928	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	485,094,129	2,192,367	(558,870)	486,727,626	2,951,246	(558,870)	489,120,002	(629,144)	(558,870)
Utah	UT	(26,169,814)	1,611,950	(771)	(24,558,635)	-	(771)	(24,559,406)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,101,214,529	7,804,034	(805,516)	1,108,213,048	5,390,462	(805,516)	1,112,797,994	7,484,010	(805,516)
<b>Total</b>										
		30,455,574,688	78,292,017	(14,753,525)	30,519,113,179	104,557,891	(14,753,525)	30,608,917,545	200,273,393	(14,753,525)



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Description	Factor	Adjusted EPIS Balance Dec 2022	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2023	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2023	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,067,098,285	1,016,660	(2,442,612)	5,065,672,333	770,360	(2,442,612)	5,064,000,081	8,571,985	(2,442,612)
System Generation	SG	99,600,731	(5,570)	(58,810)	99,536,351	(5,570)	(58,810)	99,471,971	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	-	-	-	-	-	-	-	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	126,514,962	12,884	-	126,527,846	12,884	-	126,540,730	12,884	-
Total Steam Plant		5,323,062,109	1,023,974	(2,501,422)	5,321,584,661	777,674	(2,501,422)	5,319,860,913	8,579,299	(2,501,422)
<b>Hydro Production Plant:</b>										
System Generation	SG-P	853,821,071	(40,717)	(244,985)	853,535,369	(84,780)	(244,985)	853,205,604	(84,780)	(244,985)
System Generation	SG-U	203,569,542	(74,826)	(76,017)	203,408,699	(74,826)	(76,017)	203,257,855	(74,826)	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,155,902,741	(115,543)	(321,002)	1,155,466,196	(159,606)	(321,002)	1,154,985,587	(159,606)	(321,002)
<b>Other Production Plant:</b>										
Control Area Generation - West	CAGW	569,680,801	10,717	(92,879)	569,598,640	10,717	(92,879)	569,516,478	19,716	(92,879)
Control Area Generation - East	CAGE	1,473,122,131	(47,259)	(1,535,625)	1,471,539,247	(47,259)	(1,535,625)	1,469,956,362	136,436	(1,535,625)
System Generation	SG	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-
System Generation - Wind	SG-W	3,417,990,792	35,267	(122,592)	3,417,903,467	35,267	(122,592)	3,417,816,143	3,631,235	(122,592)
Total Other Plant		5,439,625,846	(1,275)	(1,751,095)	5,437,873,476	(1,275)	(1,751,095)	5,436,121,105	3,787,387	(1,751,095)
<b>Transmission Plant:</b>										
Control Area Generation - West	CAGW	18,346,292	-	(2,807)	18,343,485	-	(2,807)	18,340,678	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,701,114,340	4,161,739	(1,369,981)	7,703,906,097	3,621,747	(1,369,981)	7,706,157,863	18,625,265	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,888,311,793	4,161,739	(1,372,788)	7,891,100,744	3,621,747	(1,372,788)	7,893,349,703	18,625,265	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	353,412,534	719,210	(151,471)	353,980,274	915,078	(151,471)	354,743,881	2,879,431	(151,471)
Oregon	OR	2,468,072,751	1,899,327	(1,833,415)	2,468,138,663	2,252,790	(1,833,415)	2,468,558,038	14,172,890	(1,833,415)
Washington	WA	616,274,503	537,245	(198,519)	616,613,228	650,476	(198,519)	617,065,184	2,050,427	(198,519)
Eastern Wyoming	WYP	734,009,818	1,385,182	(276,213)	735,118,787	1,491,837	(276,213)	736,334,410	1,776,963	(276,213)
Utah	UT	3,639,336,635	13,119,823	(1,532,456)	3,650,924,002	19,528,832	(1,532,456)	3,662,920,378	14,468,789	(1,532,456)
Idaho	ID	430,711,323	1,243,158	(195,685)	431,758,796	1,274,807	(195,685)	432,837,919	1,664,347	(195,685)
Western Wyoming	WYU	151,984,029	-	(31,377)	151,952,652	-	(31,377)	151,921,275	-	(31,377)
Total Distribution Plant		8,393,801,593	18,903,945	(4,219,136)	8,408,486,402	26,113,819	(4,219,136)	8,430,381,085	37,012,848	(4,219,136)

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Description	Factor	Adjusted EPIS Balance Dec 2022	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2023	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2023	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	22,762,972	8,006	(57,419)	22,713,559	6,815	(57,419)	22,662,955	9,890	(57,419)
Oregon	OR	222,923,717	42,034	(610,103)	222,355,648	37,905	(610,103)	221,783,450	61,594	(610,103)
Washington	WA	50,548,657	11,241	(110,961)	50,448,936	9,465	(110,961)	50,347,440	14,014	(110,961)
Eastern Wyoming	WYP	101,673,724	592,218	(183,594)	102,082,348	271,938	(183,594)	102,170,692	315,139	(183,594)
Utah	UT	278,595,400	1,714,841	(448,297)	279,861,944	566,192	(448,297)	279,979,839	987,295	(448,297)
Idaho	ID	58,826,584	297,491	(66,774)	59,057,301	192,006	(66,774)	59,182,533	131,478	(66,774)
Western Wyoming	WYU	19,583,701	-	(26,923)	19,556,778	-	(26,923)	19,529,855	-	(26,923)
Control Area Generation - West	CAGW	2,819,346	-	(16,338)	2,803,008	-	(16,338)	2,786,670	-	(16,338)
Control Area Generation - East	CAGE	93,143,038	72,537	(328,370)	92,887,205	122,526	(328,370)	92,681,362	66,965	(328,370)
System Generation	SG	215,974,641	890,682	(338,180)	216,527,144	103,573	(338,180)	216,292,536	169,315	(338,180)
General Office	SO	363,571,516	453,021	(1,382,441)	362,642,096	2,344,050	(1,382,441)	363,603,705	2,911,994	(1,382,441)
Customer Service	CN	16,812,859	-	(98,350)	16,714,509	-	(98,350)	16,616,159	-	(98,350)
Jim Bridger	JBG	21,911,184	-	(103,369)	21,807,815	-	(103,369)	21,704,446	-	(103,369)
Control Area Energy - East	CAEE	3,286,602	-	(11,448)	3,275,154	-	(11,448)	3,263,707	-	(11,448)
Total General Plant		1,472,433,943	4,082,070	(3,782,567)	1,472,733,446	3,654,470	(3,782,567)	1,472,605,350	4,667,684	(3,782,567)
<b>Mining Plant:</b>										
Coal Mine	CAEE	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	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	230,010,884	-	(170,038)	229,840,846	-	(170,038)	229,670,808	-	(170,038)
Control Area Generation - West	CAGW	29,287,923	-	(1,399)	29,286,524	-	(1,399)	29,285,125	-	(1,399)
Control Area Generation - East	CAGE	69,813,393	-	(16,871)	69,796,523	-	(16,871)	69,779,652	-	(16,871)
Idaho	ID	4,368,901	-	(86)	4,368,815	-	(86)	4,368,728	-	(86)
Oregon	OR	4,613,235	-	(363)	4,612,872	-	(363)	4,612,509	-	(363)
Control Area Energy - East	CAEE	6,776	-	(388)	6,387	-	(388)	5,999	-	(388)
System Generation	SG	119,161,840	-	(35,087)	119,126,753	-	(35,087)	119,091,667	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,427,081	-	(4,666)	103,422,416	-	(4,666)	103,417,750	-	(4,666)
System Generation	SG-J	10,399,951	-	(16,977)	10,382,974	-	(16,977)	10,365,997	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	487,931,988	608,866	(558,870)	487,981,984	2,081,389	(558,870)	489,504,502	7,080,100	(558,870)
Utah	UT	(24,560,178)	-	(771)	(24,560,949)	-	(771)	(24,561,720)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,119,476,489	608,866	(805,516)	1,119,279,839	2,081,389	(805,516)	1,120,555,712	7,080,100	(805,516)
<b>Total</b>										
		30,794,437,413	28,663,775	(14,753,525)	30,808,347,663	36,088,217	(14,753,525)	30,829,682,355	79,592,977	(14,753,525)

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Description	Factor	Adjusted EPIS Balance Mar 2023	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2023	Capital Additions	Retirements	Adjusted EPIS Balance May 2023	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,070,129,455	17,076,671	(2,442,612)	5,084,763,514	2,999,859	(2,442,612)	5,085,320,761	3,789,391	(2,442,612)
System Generation	SG	99,407,592	(1,539,543)	(58,810)	97,809,239	(5,570)	(58,810)	97,744,859	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	-	335,165	-	335,165	-	-	335,165	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	126,553,614	1,546,857	-	128,100,471	12,884	-	128,113,355	153,823	-
Total Steam Plant		5,325,938,791	17,419,150	(2,501,422)	5,340,856,519	3,007,173	(2,501,422)	5,341,362,271	3,937,644	(2,501,422)
<b>Hydro Production Plant:</b>										
System Generation	SG-P	852,875,838	744,297	(244,985)	853,375,150	264,394	(244,985)	853,394,558	539,681	(244,985)
System Generation	SG-U	203,107,012	(74,826)	(76,017)	202,956,169	(74,826)	(76,017)	202,805,326	(74,826)	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,154,504,978	669,471	(321,002)	1,154,853,447	189,568	(321,002)	1,154,722,012	464,855	(321,002)
<b>Other Production Plant:</b>										
Control Area Generation - West	CAGW	569,443,315	29,889	(92,879)	569,380,326	240,199	(92,879)	569,527,646	276,887	(92,879)
Control Area Generation - East	CAGE	1,468,557,174	420,315	(1,535,625)	1,467,441,864	41,033	(1,535,625)	1,465,947,272	(11,993)	(1,535,625)
System Generation	SG	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-
System Generation - Wind	SG-W	3,421,324,786	35,267	(122,592)	3,421,237,461	35,267	(122,592)	3,421,150,136	3,631,235	(122,592)
Total Other Plant		5,438,157,397	485,470	(1,751,095)	5,436,891,772	316,499	(1,751,095)	5,435,457,176	3,896,129	(1,751,095)
<b>Transmission Plant:</b>										
Control Area Generation - West	CAGW	18,337,871	-	(2,807)	18,335,064	-	(2,807)	18,332,257	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,723,413,147	8,589,569	(1,369,981)	7,730,632,735	28,190,080	(1,369,981)	7,757,452,834	23,150,583	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,910,602,179	8,589,569	(1,372,788)	7,917,818,960	28,190,080	(1,372,788)	7,944,636,252	23,150,583	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	357,471,842	891,029	(151,471)	358,211,400	4,361,687	(151,471)	362,421,617	5,063,877	(151,471)
Oregon	OR	2,480,897,513	7,597,604	(1,833,415)	2,486,661,702	14,964,100	(1,833,415)	2,499,792,388	14,514,389	(1,833,415)
Washington	WA	618,917,092	1,674,045	(198,519)	620,392,617	2,775,393	(198,519)	622,969,491	2,790,272	(198,519)
Eastern Wyoming	WYP	737,835,160	1,842,221	(276,213)	739,401,168	1,849,494	(276,213)	740,974,448	2,194,437	(276,213)
Utah	UT	3,681,856,711	14,701,951	(1,532,456)	3,695,026,206	80,263,723	(1,532,456)	3,773,757,473	27,047,501	(1,532,456)
Idaho	ID	434,306,581	1,696,426	(195,685)	435,807,322	1,615,693	(195,685)	437,227,331	3,957,124	(195,685)
Western Wyoming	WYU	151,889,898	-	(31,377)	151,858,522	-	(31,377)	151,827,145	-	(31,377)
Total Distribution Plant		8,463,174,797	28,403,275	(4,219,136)	8,487,358,937	105,830,090	(4,219,136)	8,588,969,892	55,567,601	(4,219,136)

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Description	Factor	Adjusted EPIS Balance		Adjusted EPIS Balance		Capital Additions		Retirements		Adjusted EPIS Balance		Capital Additions		Retirements	
		Mar 2023	Apr 2023	Mar 2023	Apr 2023	Mar 2023	Apr 2023	Mar 2023	Apr 2023	Mar 2023	Apr 2023	Mar 2023	Apr 2023	Mar 2023	Apr 2023
<b>General Plant:</b>															
California	CA	22,615,425	22,563,025	(57,419)	12,921	5,019	22,563,025	(57,419)	12,921	22,518,527	20,552	(57,419)	20,552	(57,419)	
Oregon	OR	221,234,941	220,677,481	(610,103)	117,647	52,644	220,677,481	(610,103)	117,647	220,185,025	112,102	(610,103)	112,102	(610,103)	
Washington	WA	50,250,493	50,147,671	(110,961)	20,380	8,139	50,147,671	(110,961)	20,380	50,057,089	28,564	(110,961)	28,564	(110,961)	
Eastern Wyoming	WYP	102,302,237	102,432,005	(183,594)	1,491,210	313,362	102,432,005	(183,594)	1,491,210	103,739,621	600,035	(183,594)	600,035	(183,594)	
Utah	UT	280,518,836	280,752,906	(448,297)	952,083	682,367	280,752,906	(448,297)	952,083	281,256,692	1,577,620	(448,297)	1,577,620	(448,297)	
Idaho	ID	59,247,236	59,310,979	(66,774)	170,253	130,517	59,310,979	(66,774)	170,253	59,414,457	224,230	(66,774)	224,230	(66,774)	
Western Wyoming	WYU	19,502,933	19,476,010	(26,923)	-	-	19,476,010	(26,923)	-	19,449,087	-	(26,923)	-	(26,923)	
Control Area Generation - West	CAGW	2,770,333	2,753,995	(16,338)	-	-	2,753,995	(16,338)	-	2,737,657	-	(16,338)	-	(16,338)	
Control Area Generation - East	CAGE	92,419,957	92,156,649	(328,370)	104,584	65,061	92,156,649	(328,370)	104,584	91,932,863	63,157	(328,370)	63,157	(328,370)	
System Generation	SG	216,123,671	215,889,064	(338,180)	103,573	103,573	215,889,064	(338,180)	103,573	215,654,457	103,573	(338,180)	103,573	(338,180)	
General Office	SO	365,133,259	365,502,538	(1,382,441)	1,248,097	1,751,720	365,502,538	(1,382,441)	1,248,097	365,368,195	13,196,394	(1,382,441)	13,196,394	(1,382,441)	
Customer Service	CN	16,517,809	16,419,459	(98,350)	-	-	16,419,459	(98,350)	-	16,321,109	-	(98,350)	-	(98,350)	
Jim Bridger	JBG	21,601,078	21,497,709	(103,369)	-	-	21,497,709	(103,369)	-	21,394,340	-	(103,369)	-	(103,369)	
Control Area Energy - East	CAEE	3,252,259	3,240,811	(11,448)	-	-	3,240,811	(11,448)	-	3,229,363	-	(11,448)	-	(11,448)	
Total General Plant		1,473,490,467	1,472,820,301	(3,782,567)	4,220,748	3,112,401	1,472,820,301	(3,782,567)	4,220,748	1,473,258,483	15,926,227	(3,782,567)	15,926,227	(3,782,567)	
<b>Mining Plant:</b>															
Coal Mine	CAEE	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	481,167	481,167	-	-	-	481,167	-	-	481,167	-	-	-	-	-
Customer Service	CN	229,500,770	229,330,732	(170,038)	-	-	229,330,732	(170,038)	-	229,160,694	-	(170,038)	-	(170,038)	
Control Area Generation - West	CAGW	29,283,726	29,282,327	(1,399)	-	-	29,282,327	(1,399)	-	29,280,929	-	(1,399)	-	(1,399)	
Control Area Generation - East	CAGE	69,762,782	69,745,911	(16,871)	-	-	69,745,911	(16,871)	-	69,729,041	-	(16,871)	-	(16,871)	
Idaho	ID	4,368,642	4,368,556	(86)	-	-	4,368,556	(86)	-	4,368,470	-	(86)	-	(86)	
Oregon	OR	4,612,146	4,611,782	(363)	-	-	4,611,782	(363)	-	4,611,419	-	(363)	-	(363)	
Control Area Energy - East	CAEE	5,611	5,223	(388)	-	-	5,223	(388)	-	4,834	-	(388)	-	(388)	
System Generation	SG	119,056,580	119,021,494	(35,087)	-	-	119,021,494	(35,087)	-	118,986,407	-	(35,087)	-	(35,087)	
Klamath Hydro Relicensing	SG-P	74,111,750	74,111,750	-	-	-	74,111,750	-	-	74,111,750	-	-	-	-	
System Generation	SG-U	103,413,085	103,408,419	(4,666)	-	-	103,408,419	(4,666)	-	103,403,753	-	(4,666)	-	(4,666)	
System Generation	SG-U	10,349,020	10,332,043	(16,977)	-	-	10,332,043	(16,977)	-	10,315,066	-	(16,977)	-	(16,977)	
Jim Bridger	JBG	2,634,359	2,634,359	-	-	-	2,634,359	-	-	2,634,359	-	-	-	-	
General Office	SO	496,025,732	498,268,580	(558,870)	2,303,706	2,801,718	498,268,580	(558,870)	2,303,706	500,013,416	6,704,769	(558,870)	6,704,769	(558,870)	
Utah	UT	(24,562,491)	(24,563,262)	(771)	-	-	(24,563,262)	(771)	-	(24,564,033)	-	(771)	-	(771)	
Washington	WA	2,036,986	2,036,986	-	-	-	2,036,986	-	-	2,036,986	-	-	-	-	
Eastern Wyoming	WYP	5,750,431	5,750,431	-	-	-	5,750,431	-	-	5,750,431	-	-	-	-	
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Intangible Plant		1,126,830,296	1,128,826,498	(805,516)	2,303,706	2,801,718	1,128,826,498	(805,516)	2,303,706	1,130,324,689	6,704,769	(805,516)	6,704,769	(805,516)	
<b>Total</b>		<b>30,894,521,807</b>	<b>30,941,249,336</b>	<b>(14,753,525)</b>	<b>144,057,864</b>	<b>61,481,054</b>	<b>30,941,249,336</b>	<b>(14,753,525)</b>	<b>144,057,864</b>	<b>31,070,553,675</b>	<b>109,647,806</b>	<b>(14,753,525)</b>	<b>109,647,806</b>	<b>(14,753,525)</b>	

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Description	Factor	Adjusted EPIS Balance Jun 2023	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2023	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2023	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,086,687,540	580,785 (5,570)	(2,442,612) (58,810)	5,084,805,714	511,161 (5,570)	(2,442,612) (58,810)	5,082,874,263	790,942 (5,570)	(2,442,612) (58,810)
System Generation	SG	97,680,479	-	-	97,616,099	-	-	97,551,719	-	-
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	335,165	-	-	335,165	-	-	335,165	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,267,178	12,884	-	128,280,062	12,884	-	128,292,946	12,884	-
Total Steam Plant		5,342,798,483	588,099	(2,501,422)	5,340,885,170	518,475	(2,501,422)	5,338,902,223	798,256	(2,501,422)
<b>Hydro Production Plant:</b>										
System Generation	SG-P	853,689,254	(84,780)	(244,985)	853,359,489	(84,780)	(244,985)	853,029,723	(84,780)	(244,985)
System Generation	SG-U	202,654,483	(74,826)	(76,017)	202,503,639	(74,826)	(76,017)	202,352,796	(74,826)	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,154,865,865	(159,606)	(321,002)	1,154,385,256	(159,606)	(321,002)	1,153,904,647	(159,606)	(321,002)
<b>Other Production Plant:</b>										
Control Area Generation - West	CAGW	569,711,655	73,884	(92,879)	569,692,660	26,655	(92,879)	569,626,437	26,655	(92,879)
Control Area Generation - East	CAGE	1,464,399,653	(47,259)	(1,535,625)	1,462,816,769	(47,259)	(1,535,625)	1,461,233,885	(47,259)	(1,535,625)
System Generation	SG	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-
System Generation - Wind	SG-W	3,424,658,780	35,267	(122,592)	3,424,571,455	35,267	(122,592)	3,424,484,130	3,631,235	(122,592)
Total Other Plant		5,437,602,210	61,892	(1,751,095)	5,435,913,006	14,663	(1,751,095)	5,434,176,574	3,610,631	(1,751,095)
<b>Transmission Plant:</b>										
Control Area Generation - West	CAGW	18,329,450	-	(2,807)	18,326,643	-	(2,807)	18,323,836	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,779,233,436	8,860,925	(1,369,981)	7,786,724,379	14,735,696	(1,369,981)	7,800,090,094	5,067,668	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,966,414,046	8,860,925	(1,372,788)	7,973,902,183	14,735,696	(1,372,788)	7,987,265,091	5,067,668	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	367,334,023	3,979,072	(151,471)	371,161,624	701,787	(151,471)	371,711,941	585,344	(151,471)
Oregon	OR	2,512,473,362	16,910,320	(1,833,415)	2,527,550,267	6,439,549	(1,833,415)	2,532,156,401	3,738,479	(1,833,415)
Washington	WA	625,561,243	4,453,038	(198,519)	629,815,762	1,304,789	(198,519)	630,922,031	773,249	(198,519)
Eastern Wyoming	WYP	742,892,672	1,947,187	(276,213)	744,563,646	2,173,215	(276,213)	746,460,648	2,098,905	(276,213)
Utah	UT	3,799,272,518	14,678,822	(1,532,456)	3,812,418,884	15,765,392	(1,532,456)	3,826,651,820	16,827,453	(1,532,456)
Idaho	ID	440,988,771	1,632,870	(195,685)	442,425,956	1,836,567	(195,685)	444,066,838	1,943,130	(195,685)
Western Wyoming	WYU	151,795,768	-	(31,377)	151,764,391	-	(31,377)	151,733,014	-	(31,377)
Total Distribution Plant		8,640,318,357	43,601,309	(4,219,136)	8,679,700,530	28,221,299	(4,219,136)	8,703,702,694	25,966,559	(4,219,136)

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Description	Factor	Adjusted EPIS Balance Jun 2023	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2023	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2023	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	22,481,660	35,271	(57,419)	22,459,512	14,321	(57,419)	22,416,414	303,193	(57,419)
Oregon	OR	219,687,024	263,965	(610,103)	219,340,886	291,970	(610,103)	219,022,752	498,362	(610,103)
Washington	WA	49,974,692	52,831	(110,961)	49,916,562	23,420	(110,961)	49,829,021	45,626	(110,961)
Eastern Wyoming	WYP	104,156,061	4,333,009	(183,594)	108,305,476	597,131	(183,594)	108,719,013	436,223	(183,594)
Utah	UT	282,386,015	876,446	(448,297)	282,814,164	1,333,614	(448,297)	283,699,481	1,177,695	(448,297)
Idaho	ID	59,571,913	157,271	(66,774)	59,662,410	223,367	(66,774)	59,819,003	171,762	(66,774)
Western Wyoming	WYU	19,422,164	-	(26,923)	19,395,242	-	(26,923)	19,368,319	-	(26,923)
Control Area Generation - West	CAGW	2,721,319	-	(16,338)	2,704,981	-	(16,338)	2,688,643	108,456	(16,338)
Control Area Generation - East	CAGE	91,667,651	72,054	(328,370)	91,411,335	735,412	(328,370)	91,818,377	224,686	(328,370)
System Generation	SG	215,419,849	103,573	(338,180)	215,185,242	103,573	(338,180)	214,950,635	103,573	(338,180)
General Office	SO	377,182,148	4,439,480	(1,382,441)	380,239,188	2,007,348	(1,382,441)	380,864,095	1,665,280	(1,382,441)
Customer Service	CN	16,222,759	-	(98,350)	16,124,409	-	(98,350)	16,026,059	-	(98,350)
Jim Bridger	JBG	21,290,972	-	(103,369)	21,187,603	-	(103,369)	21,084,234	-	(103,369)
Control Area Energy - East	CAEE	3,217,915	-	(11,448)	3,206,467	-	(11,448)	3,195,019	-	(11,448)
Total General Plant		1,485,402,143	10,333,901	(3,782,567)	1,491,953,477	5,330,156	(3,782,567)	1,493,501,067	4,734,855	(3,782,567)
<b>Mining Plant:</b>										
Coal Mine	CAEE	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	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	228,990,656	-	(170,038)	228,820,618	-	(170,038)	228,650,580	-	(170,038)
Control Area Generation - West	CAGW	29,279,530	-	(1,399)	29,278,131	-	(1,399)	29,276,732	-	(1,399)
Control Area Generation - East	CAGE	69,712,170	-	(16,871)	69,695,300	-	(16,871)	69,678,429	-	(16,871)
Idaho	ID	4,368,383	-	(86)	4,368,297	-	(86)	4,368,211	-	(86)
Oregon	OR	4,611,056	-	(363)	4,610,692	-	(363)	4,610,329	-	(363)
Control Area Energy - East	CAEE	4,446	-	(388)	4,058	-	(388)	3,669	-	(388)
System Generation	SG	118,951,320	-	(35,087)	118,916,234	-	(35,087)	118,881,147	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,389,088	-	(4,666)	103,394,422	-	(4,666)	103,389,757	-	(4,666)
System Generation	SG-J	10,298,089	-	(16,977)	10,281,112	-	(16,977)	10,264,135	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	506,159,314	8,783,636	(558,870)	514,384,080	2,468,190	(558,870)	516,293,400	3,321,610	(558,870)
Utah	UT	(24,564,804)	-	(771)	(24,565,575)	-	(771)	(24,566,346)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,136,223,942	8,783,636	(805,516)	1,144,202,062	2,468,190	(805,516)	1,145,864,737	3,321,610	(805,516)
<b>Total</b>										
		31,165,447,966	72,070,155	(14,753,525)	31,222,764,586	51,128,872	(14,753,525)	31,259,139,933	43,339,972	(14,753,525)

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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>Steam Production Plant:</b>										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,081,222,593	4,388,793	(2,442,612)	5,083,168,774	8,372,366	(2,442,612)	5,089,098,529	23,081,586	(2,442,612)
System Generation	SG	97,487,339	(5,570)	(58,810)	97,422,959	(5,570)	(58,810)	97,358,579	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	335,165	-	-	335,165	-	-	335,165	820,832	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,305,830	12,884	-	128,318,714	12,884	-	128,331,598	65,930	-
Total Steam Plant		5,337,199,057	4,396,107	(2,501,422)	5,339,093,743	8,379,680	(2,501,422)	5,344,972,002	23,972,778	(2,501,422)
<b>Hydro Production Plant:</b>										
System Generation	SG-P	852,699,958	147,498	(244,985)	852,602,471	2,328,606	(244,985)	854,686,092	45,374,081	(244,985)
System Generation	SG-U	202,201,963	7,026,721	(76,017)	209,152,657	6,852,643	(76,017)	215,929,283	7,499,757	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,153,424,039	7,174,219	(321,002)	1,160,277,256	9,181,250	(321,002)	1,169,137,503	52,873,838	(321,002)
<b>Other Production Plant:</b>										
Control Area Generation - West	CAGW	569,560,214	26,655	(92,879)	569,493,990	3,406,350	(92,879)	572,807,462	676,847	(92,879)
Control Area Generation - East	CAGE	1,459,651,001	45,601,510	(1,535,625)	1,503,716,885	(47,259)	(1,535,625)	1,502,134,001	2,213,954	(1,535,625)
System Generation	SG	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-
System Generation - Wind	SG-W	3,427,992,773	69,785	(122,592)	3,427,939,967	81,648,371	(122,592)	3,509,465,746	4,240,126	(122,592)
Total Other Plant		5,436,036,110	45,697,950	(1,751,095)	5,479,982,965	85,007,462	(1,751,095)	5,563,239,331	7,130,927	(1,751,095)
<b>Transmission Plant:</b>										
Control Area Generation - West	CAGW	18,321,029	-	(2,807)	18,318,222	-	(2,807)	18,315,415	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,803,787,781	38,798,621	(1,369,981)	7,841,216,422	74,252,947	(1,369,981)	7,914,099,387	57,795,694	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,990,959,971	38,798,621	(1,372,788)	8,028,385,804	74,252,947	(1,372,788)	8,101,265,963	57,795,694	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	372,145,815	1,657,446	(151,471)	373,651,790	1,377,061	(151,471)	374,877,380	54,070,742	(151,471)
Oregon	OR	2,534,061,465	4,932,753	(1,833,415)	2,537,160,803	5,820,825	(1,833,415)	2,541,148,214	35,385,477	(1,833,415)
Washington	WA	631,496,760	1,108,536	(198,519)	632,406,776	980,789	(198,519)	633,189,046	7,109,541	(198,519)
Eastern Wyoming	WYP	748,283,339	1,730,060	(276,213)	749,737,186	1,624,552	(276,213)	751,085,525	1,588,582	(276,213)
Utah	UT	3,841,946,817	22,607,585	(1,532,456)	3,863,021,946	18,203,679	(1,532,456)	3,879,693,170	77,421,688	(1,532,456)
Idaho	ID	445,814,283	1,601,456	(195,685)	447,220,055	1,480,903	(195,685)	448,505,274	1,481,786	(195,685)
Western Wyoming	WYU	151,701,637	-	(31,377)	151,670,261	-	(31,377)	151,638,884	-	(31,377)
Total Distribution Plant		8,725,450,117	33,637,836	(4,219,136)	8,754,868,818	29,487,811	(4,219,136)	8,780,137,493	177,057,817	(4,219,136)

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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	22,662,188	40,712	(57,419)	22,645,481	21,928	(57,419)	22,609,990	1,803,449	(57,419)
Oregon	OR	218,911,010	807,202	(610,103)	219,108,109	233,840	(610,103)	218,731,846	10,930,426	(610,103)
Washington	WA	49,763,686	61,178	(110,961)	49,713,903	36,837	(110,961)	49,639,779	2,015,665	(110,961)
Eastern Wyoming	WYP	108,971,642	596,801	(183,594)	109,384,849	798,824	(183,594)	110,000,079	1,130,048	(183,594)
Utah	UT	284,428,879	2,513,518	(448,297)	286,494,100	2,139,399	(448,297)	288,185,202	3,583,169	(448,297)
Idaho	ID	59,923,990	223,545	(66,774)	60,080,761	289,587	(66,774)	60,303,573	811,179	(66,774)
Western Wyoming	WYU	19,341,396	-	(26,923)	19,314,473	-	(26,923)	19,287,551	-	(26,923)
Control Area Generation - West	CAGW	2,780,761	597,345	(16,338)	3,361,769	446,710	(16,338)	3,792,141	1,614,707	(16,338)
Control Area Generation - East	CAGE	91,714,694	1,317,344	(328,370)	92,703,668	862,156	(328,370)	93,237,455	2,976,139	(328,370)
System Generation	SG	214,716,028	103,573	(338,180)	214,481,421	103,573	(338,180)	214,246,813	103,573	(338,180)
General Office	SO	381,146,934	2,021,607	(1,382,441)	381,786,100	1,627,909	(1,382,441)	382,031,569	4,254,241	(1,382,441)
Customer Service	CN	15,927,709	-	(98,350)	15,829,359	-	(98,350)	15,731,008	-	(98,350)
Jim Bridger	JBG	20,980,866	-	(103,369)	20,877,497	-	(103,369)	20,774,128	-	(103,369)
Control Area Energy - East	CAEE	3,183,572	-	(11,448)	3,172,124	-	(11,448)	3,160,676	-	(11,448)
Total General Plant		1,494,453,355	8,282,827	(3,782,567)	1,498,953,615	6,560,762	(3,782,567)	1,501,731,810	29,222,595	(3,782,567)
<b>Mining Plant:</b>										
Coal Mine	CAEE	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	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	228,480,542	-	(170,038)	228,310,504	-	(170,038)	228,140,466	-	(170,038)
Control Area Generation - West	CAGW	29,275,333	-	(1,399)	29,273,934	-	(1,399)	29,272,536	-	(1,399)
Control Area Generation - East	CAGE	69,661,559	-	(16,871)	69,644,688	-	(16,871)	69,627,818	-	(16,871)
Idaho	ID	4,368,125	-	(86)	4,368,038	-	(86)	4,367,952	-	(86)
Oregon	OR	4,609,966	-	(363)	4,609,603	-	(363)	4,609,239	-	(363)
Control Area Energy - East	CAEE	3,281	-	(388)	2,893	-	(388)	2,504	-	(388)
System Generation	SG	118,846,061	-	(35,087)	118,810,974	-	(35,087)	118,775,888	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,385,091	-	(4,666)	103,380,425	-	(4,666)	103,375,760	-	(4,666)
System Generation	SG-U	10,247,158	-	(16,977)	10,230,180	-	(16,977)	10,213,203	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	519,056,140	2,452,197	(558,870)	520,949,467	2,629,980	(558,870)	523,020,578	15,779,847	(558,870)
Utah	UT	(24,567,117)	-	(771)	(24,567,889)	-	(771)	(24,568,660)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,148,380,831	2,452,197	(805,516)	1,150,027,513	2,629,980	(805,516)	1,151,851,978	15,779,847	(805,516)
<b>Total</b>		<b>31,287,726,381</b>	<b>140,439,757</b>	<b>(14,753,525)</b>	<b>31,413,412,613</b>	<b>215,499,881</b>	<b>(14,753,525)</b>	<b>31,614,158,979</b>	<b>363,833,497</b>	<b>(14,753,525)</b>



PacifiCorp  
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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>Steam Production Plant:</b>										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	-	-	-
Control Area Generation - East	CAGE	5,109,747,504	661,566	(2,442,612)	5,107,966,458	599,957	(2,442,612)	5,108,123,804	3,732,106	(2,442,612)
System Generation	SG	97,294,199	(5,570)	(58,810)	97,229,819	(5,570)	(58,810)	97,165,439	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	1,155,997	-	-	1,155,997	-	-	1,155,997	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,397,528	13,271	-	128,410,799	13,271	-	128,424,069	13,271	-
Total Steam Plant		5,366,443,358	669,267	(2,501,422)	5,364,611,203	607,657	(2,501,422)	5,362,717,439	3,739,807	(2,501,422)
<b>Hydro Production Plant:</b>										
System Generation	SG-P	899,815,188	(84,780)	(244,985)	899,485,422	(84,780)	(244,985)	899,155,657	(84,780)	(244,985)
System Generation	SG-U	223,353,023	(74,826)	(76,017)	223,202,179	(74,826)	(76,017)	223,051,336	(74,826)	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,221,690,338	(159,606)	(321,002)	1,221,209,730	(159,606)	(321,002)	1,220,729,121	(159,606)	(321,002)
<b>Other Production Plant:</b>										
Control Area Generation - West	CAGW	573,391,431	21,434	(92,879)	573,319,986	21,434	(92,879)	573,248,542	21,434	(92,879)
Control Area Generation - East	CAGE	1,502,812,330	(45,493)	(1,535,625)	1,501,231,213	(45,493)	(1,535,625)	1,499,650,095	(45,493)	(1,535,625)
System Generation	SG	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-
System Generation - Wind	SG-W	3,513,583,280	771,290	(122,592)	3,514,231,978	771,290	(122,592)	3,514,880,676	6,739,020	(122,592)
Total Other Plant		5,568,619,163	747,231	(1,751,095)	5,567,615,299	747,231	(1,751,095)	5,566,611,436	6,714,962	(1,751,095)
<b>Transmission Plant:</b>										
Control Area Generation - West	CAGW	18,312,608	-	(2,807)	18,309,801	-	(2,807)	18,306,994	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,970,525,100	3,099,145	(1,369,981)	7,972,254,264	8,302,722	(1,369,981)	7,979,187,005	4,363,465	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,157,688,869	3,099,145	(1,372,788)	8,159,415,225	8,302,722	(1,372,788)	8,166,345,160	4,363,465	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	428,796,652	86,966	(151,471)	428,732,147	43,511	(151,471)	428,624,187	198,399	(151,471)
Oregon	OR	2,574,700,276	4,050,755	(1,833,415)	2,576,917,616	4,770,404	(1,833,415)	2,579,854,606	13,894,582	(1,833,415)
Washington	WA	640,100,068	243,246	(198,519)	640,144,795	245,613	(198,519)	640,191,888	773,382	(198,519)
Eastern Wyoming	WYP	752,397,894	1,270,382	(276,213)	753,392,062	1,398,300	(276,213)	754,514,148	1,712,290	(276,213)
Utah	UT	3,955,582,402	8,663,664	(1,532,456)	3,962,713,610	15,947,614	(1,532,456)	3,977,128,768	11,515,634	(1,532,456)
Idaho	ID	449,791,376	1,188,445	(195,685)	450,784,136	1,234,851	(195,685)	451,823,302	1,647,644	(195,685)
Western Wyoming	WYU	151,607,507	-	(31,377)	151,576,130	-	(31,377)	151,544,753	-	(31,377)
Total Distribution Plant		8,952,976,174	15,503,457	(4,219,136)	8,964,260,495	23,640,292	(4,219,136)	8,983,681,652	29,741,931	(4,219,136)

**PacifiCorp**  
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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	24,356,020	8,531	(57,419)	24,307,132	7,090	(57,419)	24,256,803	10,324	(57,419)
Oregon	OR	229,052,169	37,788	(610,103)	228,479,853	44,745	(610,103)	227,914,495	72,830	(610,103)
Washington	WA	51,544,483	12,219	(110,961)	51,445,740	11,622	(110,961)	51,346,401	18,014	(110,961)
Eastern Wyoming	WYP	110,946,532	589,270	(183,594)	111,352,208	262,562	(183,594)	111,431,176	3,510,350	(183,594)
Utah	UT	291,320,074	1,299,374	(448,297)	292,171,151	530,136	(448,297)	292,252,990	634,245	(448,297)
Idaho	ID	61,047,978	236,095	(66,774)	61,217,298	127,096	(66,774)	61,277,620	142,280	(66,774)
Western Wyoming	WYU	19,260,628	-	(26,923)	19,233,705	-	(26,923)	19,206,782	-	(26,923)
Control Area Generation - West	CAGW	5,390,510	1,104	(16,338)	5,375,276	3,313	(16,338)	5,362,250	6,631	(16,338)
Control Area Generation - East	CAGE	95,885,224	58,269	(328,370)	95,615,123	58,269	(328,370)	95,345,022	58,269	(328,370)
System Generation	SG	214,012,206	113,481	(338,180)	213,787,507	113,481	(338,180)	213,562,809	113,481	(338,180)
General Office	SO	384,903,369	1,198,897	(1,382,441)	384,719,825	2,516,037	(1,382,441)	385,853,421	2,054,824	(1,382,441)
Customer Service	CN	15,632,658	-	(98,350)	15,534,308	-	(98,350)	15,435,958	-	(98,350)
Jim Bridger	JBG	20,670,760	-	(103,369)	20,567,391	-	(103,369)	20,464,022	-	(103,369)
Control Area Energy - East	CAEE	3,149,228	-	(11,448)	3,137,780	-	(11,448)	3,126,332	-	(11,448)
Total General Plant		1,527,171,838	3,555,026	(3,782,567)	1,526,944,298	3,674,350	(3,782,567)	1,528,836,081	6,621,249	(3,782,567)
<b>Mining Plant:</b>										
Coal Mine	CAEE	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	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	227,970,428	-	(170,038)	227,800,390	-	(170,038)	227,630,352	-	(170,038)
Control Area Generation - West	CAGW	29,271,137	-	(1,399)	29,269,738	-	(1,399)	29,268,339	-	(1,399)
Control Area Generation - East	CAGE	69,610,947	-	(16,871)	69,594,077	-	(16,871)	69,577,206	-	(16,871)
Idaho	ID	4,367,866	-	(86)	4,367,780	-	(86)	4,367,693	-	(86)
Oregon	OR	4,608,876	-	(363)	4,608,513	-	(363)	4,608,149	-	(363)
Control Area Energy - East	CAEE	2,116	-	(388)	1,728	-	(388)	1,339	-	(388)
System Generation	SG	118,740,801	-	(35,087)	118,705,715	-	(35,087)	118,670,628	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,371,094	-	(4,666)	103,366,429	-	(4,666)	103,361,763	-	(4,666)
System Generation	SG-U	10,196,226	-	(16,977)	10,179,249	-	(16,977)	10,162,272	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	538,241,555	3,764,425	(558,870)	541,447,110	2,746,477	(558,870)	543,634,717	11,289,279	(558,870)
Utah	UT	(24,569,431)	-	(771)	(24,570,202)	-	(771)	(24,570,973)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,166,826,309	3,764,425	(805,516)	1,169,785,219	2,746,477	(805,516)	1,171,726,181	11,289,279	(805,516)
<b>Total</b>										
		31,963,238,951	27,178,945	(14,753,525)	31,975,664,371	39,559,124	(14,753,525)	32,000,469,970	62,311,086	(14,753,525)

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Description	Factor	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
<b>Steam Production Plant:</b>													
Control Area Generation - West	CAGW	(0)	(0)	-	-	-	-	-	-	-	-	-	-
Control Area Generation - East	CAGE	5,107,413,298	5,132,582,161	27,611,475	(2,442,612)	(2,442,612)	(2,442,612)	1,219,785	(2,442,612)	4,805,175	(2,442,612)	(2,442,612)	(2,442,612)
System Generation	SG	97,101,059	97,036,679	(5,570)	(58,810)	(58,810)	(58,810)	(5,570)	(58,810)	96,972,299	(5,570)	(58,810)	(58,810)
Jim Bridger	JBG	(0)	(0)	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	CAGE	1,155,997	1,155,997	-	-	-	-	-	-	1,155,997	-	-	-
Geothermal - Blundell	SG	29,848,130	29,848,130	-	-	-	-	-	-	29,848,130	-	-	-
Geothermal - Blundell	SG	128,437,340	128,450,611	13,271	-	13,271	-	13,271	-	128,463,881	115,778	-	-
Total Steam Plant		5,363,955,824	5,389,073,578	27,619,176	(2,501,422)	(2,501,422)	(2,501,422)	1,227,486	(2,501,422)	5,387,799,842	4,915,383	(2,501,422)	(2,501,422)
<b>Hydro Production Plant:</b>													
System Generation	SG-P	898,825,891	902,239,051	3,658,144	(244,985)	(244,985)	(244,985)	21,434	(244,985)	901,909,285	2,797,980	(244,985)	(244,985)
System Generation	SG-U	222,900,493	222,749,650	(74,826)	(76,017)	(76,017)	(76,017)	(74,826)	(76,017)	222,598,807	3,453,293	(76,017)	(76,017)
Kiamath	SG-P	98,522,128	98,522,128	-	-	-	-	-	-	98,522,128	-	-	-
Total Hydro Plant		1,220,248,512	1,223,510,828	3,583,318	(321,002)	(321,002)	(321,002)	(159,606)	(321,002)	1,223,030,220	6,251,273	(321,002)	(321,002)
<b>Other Production Plant:</b>													
Control Area Generation - West	CAGW	573,177,098	573,105,654	21,434	(92,879)	(92,879)	(92,879)	21,434	(92,879)	573,034,210	1,012,702	(92,879)	(92,879)
Control Area Generation - East	CAGE	1,498,068,978	1,525,523,874	28,990,521	(1,535,625)	(1,535,625)	(1,535,625)	584,331	(1,535,625)	1,524,572,580	(9,169)	(1,535,625)	(1,535,625)
System Generation	SG	(21,167,878)	(21,167,878)	-	-	-	-	-	-	(21,167,878)	-	-	-
System Generation - Wind	SG-W	3,521,497,105	3,522,145,803	771,290	(122,592)	(122,592)	(122,592)	771,290	(122,592)	3,522,794,501	6,739,020	(122,592)	(122,592)
Total Other Plant		5,571,575,303	5,599,607,452	29,783,245	(1,751,095)	(1,751,095)	(1,751,095)	1,377,055	(1,751,095)	5,599,233,412	7,742,554	(1,751,095)	(1,751,095)
<b>Transmission Plant:</b>													
Control Area Generation - West	CAGW	18,304,186	18,301,379	-	(2,807)	(2,807)	(2,807)	18,301,379	(2,807)	18,298,572	-	(2,807)	(2,807)
Control Area Generation - East	CAGE	168,851,161	168,851,161	-	-	-	-	168,851,161	-	168,851,161	-	-	-
System Generation	SG	7,982,180,489	7,985,275,032	4,464,524	(1,369,981)	(1,369,981)	(1,369,981)	53,751,027	(1,369,981)	8,037,656,078	88,014,201	(1,369,981)	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,169,335,836	8,172,427,572	4,464,524	(1,372,788)	(1,372,788)	(1,372,788)	53,751,027	(1,372,788)	8,224,805,811	88,014,201	(1,372,788)	(1,372,788)
<b>Distribution Plant:</b>													
California	CA	428,671,115	428,702,990	183,345	(151,471)	(151,471)	(151,471)	198,410	(151,471)	428,749,929	196,047	(151,471)	(151,471)
Oregon	OR	2,591,915,772	2,597,781,983	7,699,625	(1,833,415)	(1,833,415)	(1,833,415)	24,981,015	(1,833,415)	2,620,929,583	21,955,742	(1,833,415)	(1,833,415)
Washington	WA	640,766,751	641,399,990	831,759	(198,519)	(198,519)	(198,519)	829,331	(198,519)	642,030,802	728,543	(198,519)	(198,519)
Eastern Wyoming	WYP	755,950,225	757,450,325	1,776,314	(276,213)	(276,213)	(276,213)	14,879,069	(276,213)	772,053,181	2,123,286	(276,213)	(276,213)
Utah	UT	3,987,111,946	4,006,342,793	20,763,303	(1,532,456)	(1,532,456)	(1,532,456)	47,200,462	(1,532,456)	4,052,010,800	26,478,610	(1,532,456)	(1,532,456)
Idaho	ID	453,275,262	454,772,651	1,693,074	(195,685)	(195,685)	(195,685)	10,634,408	(195,685)	465,211,375	1,783,769	(195,685)	(195,685)
Western Wyoming	WYU	151,513,376	151,481,999	-	(31,377)	(31,377)	(31,377)	151,481,999	(31,377)	151,450,623	-	(31,377)	(31,377)
Total Distribution Plant		9,009,204,447	9,037,932,732	32,947,420	(4,219,136)	(4,219,136)	(4,219,136)	98,722,696	(4,219,136)	9,132,436,292	53,265,997	(4,219,136)	(4,219,136)

**PacifiCorp**  
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Description	Factor	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
<b>General Plant:</b>													
California	CA	24,209,708	24,157,700	5,411	13,887	(57,419)	(57,419)	24,114,168	21,365	24,114,168	21,365	(57,419)	(57,419)
Oregon	OR	227,377,221	226,873,645	106,527	190,694	(610,103)	(610,103)	226,454,235	163,973	226,454,235	163,973	(610,103)	(610,103)
Washington	WA	51,253,454	51,156,982	14,489	51,379	(110,961)	(110,961)	51,097,400	58,606	51,097,400	58,606	(110,961)	(110,961)
Eastern Wyoming	WYP	114,757,931	114,880,060	305,722	431,823	(183,594)	(183,594)	115,128,288	602,201	115,128,288	602,201	(183,594)	(183,594)
Utah	UT	292,438,938	292,623,572	632,931	929,925	(448,297)	(448,297)	293,105,200	1,328,992	293,105,200	1,328,992	(448,297)	(448,297)
Idaho	ID	61,353,126	61,427,642	141,291	182,601	(66,774)	(66,774)	61,543,468	238,757	61,543,468	238,757	(66,774)	(66,774)
Western Wyoming	WYU	19,179,860	19,152,937	-	-	(26,923)	(26,923)	19,126,014	-	19,126,014	-	(26,923)	(26,923)
Control Area Generation - West	CAGW	5,352,543	5,347,264	11,059	22,121	(16,338)	(16,338)	5,353,047	3,124,588	5,353,047	3,124,588	(16,338)	(16,338)
Control Area Generation - East	CAGE	95,074,922	94,804,821	58,269	100,154	(328,370)	(328,370)	94,576,605	3,275,321	94,576,605	3,275,321	(328,370)	(328,370)
System Generation	SG	213,338,110	213,113,411	113,481	113,481	(338,180)	(338,180)	212,888,712	113,481	212,888,712	113,481	(338,180)	(338,180)
General Office	SO	386,525,805	387,405,309	2,261,945	877,257	(1,382,441)	(1,382,441)	386,900,126	2,406,151	386,900,126	2,406,151	(1,382,441)	(1,382,441)
Customer Service	CN	15,337,608	15,239,258	-	-	(98,350)	(98,350)	15,140,908	-	15,140,908	-	(98,350)	(98,350)
Jim Bridger	JBG	20,360,654	20,257,285	-	-	(103,369)	(103,369)	20,153,917	-	20,153,917	-	(103,369)	(103,369)
Control Area Energy - East	CAEE	3,114,884	3,103,437	-	-	(11,448)	(11,448)	3,091,989	-	3,091,989	-	(11,448)	(11,448)
Total General Plant		1,529,674,763	1,529,543,323	3,651,126	2,913,322	(3,782,567)	(3,782,567)	1,528,674,077	11,333,435	1,528,674,077	11,333,435	(3,782,567)	(3,782,567)
<b>Mining Plant:</b>													
Coal Mine	CAEE	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	481,167	481,167	-	-	-	-	481,167	-	481,167	-	-	-
Customer Service	CN	227,460,314	227,290,276	-	-	(170,038)	(170,038)	227,120,238	-	227,120,238	-	(170,038)	(170,038)
Control Area Generation - West	CAGW	29,266,940	29,265,541	-	-	(1,399)	(1,399)	29,264,142	-	29,264,142	-	(1,399)	(1,399)
Control Area Generation - East	CAGE	69,560,336	69,543,465	-	-	(16,871)	(16,871)	69,526,594	-	69,526,594	-	(16,871)	(16,871)
Idaho	ID	4,367,607	4,367,521	-	-	(86)	(86)	4,367,435	-	4,367,435	-	(86)	(86)
Oregon	OR	4,607,786	4,607,423	-	-	(363)	(363)	4,607,059	-	4,607,059	-	(363)	(363)
Control Area Energy - East	CAEE	951	563	-	-	(388)	(388)	174	-	174	-	(388)	(388)
System Generation	SG	118,635,541	118,600,455	-	-	(35,087)	(35,087)	118,565,368	-	118,565,368	-	(35,087)	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	74,111,750	-	-	-	-	74,111,750	-	74,111,750	-	-	-
System Generation	SG-U	103,357,098	103,352,432	-	-	(4,666)	(4,666)	103,347,766	-	103,347,766	-	(4,666)	(4,666)
System Generation	SG-U	10,146,295	10,128,318	-	-	(16,977)	(16,977)	10,111,341	-	10,111,341	-	(16,977)	(16,977)
Jim Bridger	JBG	2,634,359	2,634,359	-	-	-	-	2,634,359	-	2,634,359	-	-	-
General Office	SO	564,365,126	566,842,807	3,036,551	1,327,675	(558,870)	(558,870)	557,611,613	6,132,731	557,611,613	6,132,731	(558,870)	(558,870)
Utah	UT	(24,571,744)	(24,572,515)	-	-	(771)	(771)	(24,573,286)	-	(24,573,286)	-	(771)	(771)
Washington	WA	2,036,986	2,036,986	-	-	-	-	2,036,986	-	2,036,986	-	-	-
Eastern Wyoming	WYP	5,750,431	5,750,431	-	-	-	-	5,750,431	-	5,750,431	-	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,182,209,944	1,184,440,980	3,036,551	1,327,675	(805,516)	(805,516)	1,184,963,140	6,132,731	1,184,963,140	6,132,731	(805,516)	(805,516)
<b>Total</b>		<b>32,048,027,531</b>	<b>32,138,359,366</b>	<b>105,085,360</b>	<b>159,159,654</b>	<b>(14,753,525)</b>	<b>(14,753,525)</b>	<b>32,282,765,495</b>	<b>177,655,574</b>	<b>32,282,765,495</b>	<b>177,655,574</b>	<b>(14,753,525)</b>	<b>(14,753,525)</b>

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Description	Factor	Adjusted EPIS Balance Jun 2024	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2024	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2024	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,133,721,898	586,961	(2,442,612)	5,131,866,247	614,639	(2,442,612)	5,130,038,275	835,780	(2,442,612)
System Generation	SG	96,907,919	(5,570)	(58,810)	96,843,539	(5,570)	(58,810)	96,779,159	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	1,155,997	689,026	-	1,845,023	-	-	1,845,023	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,579,659	13,271	-	128,592,930	13,271	-	128,606,200	13,271	-
Total Steam Plant		5,390,213,603	1,283,688	(2,501,422)	5,388,995,869	622,340	(2,501,422)	5,387,116,787	843,480	(2,501,422)
<b>Hydro Production Plant:</b>										
System Generation	SG-P	904,462,280	(84,780)	(244,985)	904,132,515	(84,780)	(244,985)	903,802,749	5,152,078	(244,985)
System Generation	SG-U	225,976,082	(74,826)	(76,017)	225,825,239	(74,826)	(76,017)	225,674,396	4,580,965	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,228,960,491	(159,606)	(321,002)	1,228,479,882	(159,606)	(321,002)	1,227,999,273	9,733,044	(321,002)
<b>Other Production Plant:</b>										
Control Area Generation - West	CAGW	573,954,033	21,434	(92,879)	573,882,589	21,434	(92,879)	573,811,145	21,434	(92,879)
Control Area Generation - East	CAGE	1,523,027,786	139,524	(1,535,625)	1,521,631,686	(45,493)	(1,535,625)	1,520,050,568	(45,493)	(1,535,625)
System Generation	SG	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-
System Generation - Wind	SG-W	3,529,410,929	1,090,890	(122,592)	3,530,379,227	771,290	(122,592)	3,531,027,925	6,739,020	(122,592)
Total Other Plant		5,605,224,871	1,251,848	(1,751,095)	5,604,725,624	747,231	(1,751,095)	5,603,721,760	6,714,962	(1,751,095)
<b>Transmission Plant:</b>										
Control Area Generation - West	CAGW	18,295,765	-	(2,807)	18,292,958	-	(2,807)	18,290,151	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	8,124,300,297	10,569,703	(1,369,981)	8,133,500,019	66,053,842	(1,369,981)	8,198,183,879	25,655,747	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,311,447,223	10,569,703	(1,372,788)	8,320,644,138	66,053,842	(1,372,788)	8,385,325,191	25,655,747	(1,372,788)
<b>Distribution Plant:</b>										
California	CA	428,794,505	294,187	(151,471)	428,937,222	197,918	(151,471)	428,983,670	129,081	(151,471)
Oregon	OR	2,641,051,911	19,555,606	(1,833,415)	2,658,774,102	6,623,808	(1,833,415)	2,663,564,496	4,439,468	(1,833,415)
Washington	WA	642,560,825	1,038,714	(198,519)	643,401,019	769,624	(198,519)	643,972,124	433,961	(198,519)
Eastern Wyoming	WYP	773,900,253	1,871,334	(276,213)	775,495,374	2,093,988	(276,213)	777,313,158	2,016,511	(276,213)
Utah	UT	4,076,956,954	19,576,282	(1,532,456)	4,095,000,780	26,077,556	(1,532,456)	4,119,545,880	17,939,346	(1,532,456)
Idaho	ID	466,799,459	1,649,411	(195,685)	468,253,185	1,889,310	(195,685)	469,946,811	1,984,583	(195,685)
Western Wyoming	WYU	151,419,246	-	(31,377)	151,387,869	-	(31,377)	151,356,492	-	(31,377)
Total Distribution Plant		9,181,483,153	43,985,534	(4,219,136)	9,221,249,552	37,652,214	(4,219,136)	9,254,682,630	26,942,950	(4,219,136)

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Description	Factor	Adjusted EPIS Balance Jun 2024	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2024	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2024	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	24,078,114	37,394	(57,419)	24,058,088	15,438	(57,419)	24,016,107	33,621	(57,419)
Oregon	OR	226,008,105	346,135	(610,103)	225,744,137	442,540	(610,103)	225,576,573	260,151	(610,103)
Washington	WA	51,045,045	86,252	(110,961)	51,020,336	52,937	(110,961)	50,962,312	76,836	(110,961)
Eastern Wyoming	WYP	115,546,895	391,892	(183,594)	115,755,193	602,401	(183,594)	116,174,000	437,399	(183,594)
Utah	UT	293,985,895	835,802	(448,297)	294,373,400	1,329,680	(448,297)	295,254,784	1,278,996	(448,297)
Idaho	ID	61,715,451	169,236	(66,774)	61,817,912	237,886	(66,774)	61,989,024	325,154	(66,774)
Western Wyoming	WYU	19,099,091	-	(26,923)	19,072,169	-	(26,923)	19,045,246	-	(26,923)
Control Area Generation - West	CAGW	8,461,298	33,280	(16,338)	8,478,240	193,746	(16,338)	8,655,648	33,252	(16,338)
Control Area Generation - East	CAGE	97,523,556	67,959	(328,370)	97,263,146	393,451	(328,370)	97,328,227	226,114	(328,370)
System Generation	SG	212,664,013	113,481	(338,180)	212,439,314	113,481	(338,180)	212,214,615	113,481	(338,180)
General Office	SO	387,923,836	1,891,955	(1,382,441)	388,433,350	1,918,831	(1,382,441)	388,969,740	1,828,984	(1,382,441)
Customer Service	CN	15,042,568	-	(98,350)	14,944,208	-	(98,350)	14,845,858	-	(98,350)
Jim Bridger	JBG	20,050,548	-	(103,369)	19,947,179	-	(103,369)	19,843,811	-	(103,369)
Control Area Energy - East	CAEE	3,080,541	-	(11,448)	3,069,093	-	(11,448)	3,057,645	-	(11,448)
Total General Plant		1,536,224,946	3,973,386	(3,782,567)	1,536,415,765	5,300,392	(3,782,567)	1,537,933,590	4,613,988	(3,782,567)
<b>Mining Plant:</b>										
Coal Mine	CAEE	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	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	226,950,200	-	(170,038)	226,780,162	-	(170,038)	226,610,124	-	(170,038)
Control Area Generation - West	CAGW	29,262,744	-	(1,399)	29,261,345	-	(1,399)	29,259,946	-	(1,399)
Control Area Generation - East	CAGE	69,509,724	-	(16,871)	69,492,853	-	(16,871)	69,475,983	-	(16,871)
Idaho	ID	4,367,348	-	(86)	4,367,262	-	(86)	4,367,176	-	(86)
Oregon	OR	4,606,696	-	(363)	4,606,333	-	(363)	4,605,970	-	(363)
Control Area Energy - East	CAEE	(214)	-	(388)	(602)	-	(388)	(991)	-	(388)
System Generation	SG	118,530,282	-	(35,087)	118,495,195	-	(35,087)	118,460,109	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,343,101	-	(4,666)	103,338,435	-	(4,666)	103,333,770	-	(4,666)
System Generation	SG-U	10,094,364	-	(16,977)	10,077,387	-	(16,977)	10,060,410	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	563,185,474	1,586,098	(558,870)	564,212,701	4,044,832	(558,870)	567,698,664	3,015,031	(558,870)
Utah	UT	(24,574,057)	-	(771)	(24,574,828)	-	(771)	(24,575,600)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,190,290,355	1,586,098	(805,516)	1,191,070,937	4,044,832	(805,516)	1,194,310,254	3,015,031	(805,516)
<b>Total</b>		<b>32,445,667,544</b>	<b>62,490,650</b>	<b>(14,753,525)</b>	<b>32,493,404,668</b>	<b>114,261,245</b>	<b>(14,753,525)</b>	<b>32,592,912,388</b>	<b>77,519,202</b>	<b>(14,753,525)</b>

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Description	Factor	Adjusted EPIS Balance Sep 2024	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2024	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2024	Capital Additions	Retirements	Adjusted EPIS Balance Dec 2024	
<b>Steam Production Plant:</b>												
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-	(0)	
Control Area Generation - East	CAGE	5,128,431,443	1,538,440	(2,442,612)	5,127,527,272	2,386,188	(2,442,612)	5,127,450,828	6,193,349	(2,442,612)	5,131,201,565	
System Generation	SG	96,714,779	(5,570)	(58,810)	96,650,399	(5,570)	(58,810)	96,586,019	(5,570)	(58,810)	96,521,639	
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-	(0)	
Pollution Control Equipment	CAGE	1,845,023	-	-	1,845,023	-	-	1,845,023	-	-	1,845,023	
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-	29,848,130	
Geothermal - Blundell	SG	128,619,471	13,271	-	128,632,741	13,271	-	128,646,012	13,271	-	128,659,282	
Total Steam Plant		5,385,458,846	1,546,141	(2,501,422)	5,384,503,565	2,373,888	(2,501,422)	5,384,376,012	6,201,050	(2,501,422)	5,388,075,640	
<b>Hydro Production Plant:</b>												
System Generation	SG-P	908,709,842	979,434	(244,985)	909,444,292	111,435	(244,985)	909,310,742	2,584,404	(244,985)	911,650,160	
System Generation	SG-U	230,179,344	710,470	(76,017)	230,813,797	13,921,817	(76,017)	244,659,596	2,182,432	(76,017)	246,766,011	
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	
Total Hydro Plant		1,237,411,314	1,689,904	(321,002)	1,238,780,216	14,033,252	(321,002)	1,252,492,466	4,766,836	(321,002)	1,256,938,299	
<b>Other Production Plant:</b>												
Control Area Generation - West	CAGW	573,739,701	21,434	(92,879)	573,668,257	21,434	(92,879)	573,596,812	689,451	(92,879)	574,193,385	
Control Area Generation - East	CAGE	1,518,469,451	(45,493)	(1,535,625)	1,516,888,333	(45,493)	(1,535,625)	1,515,307,216	28,417	(1,535,625)	1,513,800,008	
System Generation	SG	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	
System Generation - Wind	SG-W	3,537,644,354	812,443	(122,592)	3,538,334,205	812,443	(122,592)	3,539,024,056	7,159,141	(122,592)	3,546,060,606	
Total Other Plant		5,608,685,627	788,385	(1,751,095)	5,607,722,917	788,385	(1,751,095)	5,606,760,207	7,877,009	(1,751,095)	5,612,886,121	
<b>Transmission Plant:</b>												
Control Area Generation - West	CAGW	18,287,344	-	(2,807)	18,284,537	-	(2,807)	18,281,730	-	(2,807)	18,278,923	
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-	168,851,161	
System Generation	SG	8,222,469,645	17,555,153	(1,369,981)	8,238,654,817	23,281,330	(1,369,981)	8,260,566,166	87,367,159	(1,369,981)	8,345,563,344	
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-	
Total Transmission Plant		8,409,608,150	17,555,153	(1,372,788)	8,425,790,514	23,281,330	(1,372,788)	8,447,699,057	87,367,159	(1,372,788)	8,533,693,427	
<b>Distribution Plant:</b>												
California	CA	428,981,280	94,409	(151,471)	428,904,218	72,385	(151,471)	428,825,133	131,001	(151,471)	428,804,664	
Oregon	OR	2,686,170,548	6,497,470	(1,833,415)	2,670,834,603	12,672,090	(1,833,415)	2,681,673,278	31,797,038	(1,833,415)	2,711,636,902	
Washington	WA	644,207,565	3,576,651	(198,519)	647,585,697	2,045,013	(198,519)	649,432,190	639,906	(198,519)	649,873,577	
Eastern Wyoming	WYP	779,053,456	1,628,608	(276,213)	780,405,851	1,525,705	(276,213)	781,655,342	5,820,983	(276,213)	787,200,112	
Utah	UT	4,135,952,770	18,898,938	(1,532,456)	4,153,319,252	11,811,155	(1,532,456)	4,163,597,951	46,490,661	(1,532,456)	4,208,556,156	
Idaho	ID	471,735,710	1,606,523	(195,685)	473,146,549	1,474,589	(195,685)	474,425,453	1,478,069	(195,685)	475,707,837	
Western Wyoming	WYU	151,325,115	-	(31,377)	151,293,738	-	(31,377)	151,262,361	-	(31,377)	151,230,985	
Total Distribution Plant		9,277,406,445	32,302,599	(4,219,136)	9,305,489,908	29,600,937	(4,219,136)	9,330,871,709	86,357,659	(4,219,136)	9,413,010,233	

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Major Plant Additions**  
**and Retirements (Total Company)**

Description	Factor	Adjusted EPIS Balance			Adjusted EPIS Balance			Adjusted EPIS Balance				
		Sep 2024	Oct 2024	Nov 2024	Dec 2024	Retirements	Capital Additions	Retirements	Capital Additions	Retirements		
<b>General Plant:</b>												
California	CA	23,982,309	23,978,104	23,944,648	23,944,648	(57,419)	1,869,866	(57,419)	1,869,866	(57,419)	25,757,095	
Oregon	OR	225,226,621	225,801,487	225,600,688	225,600,688	(610,103)	50,686,483	(610,103)	50,686,483	(610,103)	275,677,067	
Washington	WA	50,928,187	50,889,764	50,826,384	50,826,384	(110,961)	3,802,228	(110,961)	3,802,228	(110,961)	54,517,651	
Eastern Wyoming	WYP	116,427,805	116,848,452	118,175,283	118,175,283	(183,594)	2,714,583	(183,594)	2,714,583	(183,594)	120,706,272	
Utah	UT	296,085,482	296,969,124	299,025,232	299,025,232	(448,297)	3,230,898	(448,297)	3,230,898	(448,297)	301,807,833	
Idaho	ID	62,247,403	62,418,777	62,658,734	62,658,734	(66,774)	1,486,806	(66,774)	1,486,806	(66,774)	64,078,766	
Western Wyoming	WYU	19,018,323	18,991,400	18,964,478	18,964,478	(26,923)	-	(26,923)	-	(26,923)	18,937,555	
Control Area Generation - West	CAGW	8,672,562	8,667,336	8,912,185	8,912,185	(16,338)	1,651,704	(16,338)	1,651,704	(16,338)	10,547,551	
Control Area Generation - East	CAGE	97,225,972	97,768,849	98,520,398	98,520,398	(328,370)	513,025	(328,370)	513,025	(328,370)	98,705,054	
System Generation	SG	211,989,917	211,765,218	211,540,519	211,540,519	(338,180)	113,481	(338,180)	113,481	(338,180)	211,315,820	
General Office	SO	389,416,284	389,652,894	390,163,544	390,163,544	(1,382,441)	4,490,851	(1,382,441)	4,490,851	(1,382,441)	393,271,954	
Customer Service	CN	14,747,508	14,649,157	14,550,807	14,550,807	(98,350)	-	(98,350)	-	(98,350)	14,452,457	
Jim Bridger	JBG	19,740,442	19,637,073	19,533,705	19,533,705	(103,369)	-	(103,369)	-	(103,369)	19,430,336	
Control Area Energy - East	CAEE	3,046,197	3,034,749	3,023,302	3,023,302	(11,448)	-	(11,448)	-	(11,448)	3,011,854	
Total General Plant		1,538,765,012	1,541,072,388	1,545,439,907	1,545,439,907	(3,782,567)	70,559,925	(3,782,567)	70,559,925	(3,782,567)	1,612,217,265	
<b>Mining Plant:</b>												
Coal Mine	CAEE	1,822,901	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	-	-	-	-	-	1,822,901	
<b>Intangible Plant:</b>												
California	CA	481,167	481,167	481,167	481,167	-	-	-	-	-	481,167	
Customer Service	CN	226,440,086	226,270,048	226,100,010	226,100,010	(170,038)	-	(170,038)	-	(170,038)	225,929,972	
Control Area Generation - West	CAGW	29,258,547	29,257,148	29,255,749	29,255,749	(1,399)	-	(1,399)	-	(1,399)	29,254,351	
Control Area Generation - East	CAGE	69,459,112	69,442,242	69,425,371	69,425,371	(16,871)	-	(16,871)	-	(16,871)	69,408,501	
Idaho	ID	4,367,090	4,367,003	4,366,917	4,366,917	(86)	-	(86)	-	(86)	4,366,831	
Oregon	OR	4,605,606	4,605,243	4,604,880	4,604,880	(363)	-	(363)	-	(363)	4,604,516	
Control Area Energy - East	CAEE	(1,379)	(1,767)	(2,156)	(2,156)	(388)	-	(388)	-	(388)	(2,544)	
System Generation	SG	118,425,022	118,389,936	118,354,849	118,354,849	(35,087)	-	(35,087)	-	(35,087)	118,319,762	
Klamath Hydro Relicensing	SG-P	74,111,750	74,111,750	74,111,750	74,111,750	-	-	-	-	-	74,111,750	
System Generation	SG-U	103,329,104	103,324,438	103,319,773	103,319,773	(4,666)	-	(4,666)	-	(4,666)	103,315,107	
System Generation	SG-U	10,043,433	10,026,456	10,009,479	10,009,479	(16,977)	-	(16,977)	-	(16,977)	9,992,502	
Jim Bridger	JBG	2,634,359	2,634,359	2,634,359	2,634,359	-	-	-	-	-	2,634,359	
General Office	SO	570,154,825	571,094,383	573,747,604	573,747,604	(558,870)	6,198,596	(558,870)	6,198,596	(558,870)	579,387,330	
Utah	UT	(24,576,371)	(24,577,142)	(24,577,913)	(24,577,913)	(771)	-	(771)	-	(771)	(24,578,684)	
Washington	WA	2,036,986	2,036,986	2,036,986	2,036,986	-	-	-	-	-	2,036,986	
Eastern Wyoming	WYP	5,750,431	5,750,431	5,750,431	5,750,431	-	-	-	-	-	5,750,431	
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	
Total Intangible Plant		1,196,519,770	1,197,212,682	1,199,619,258	1,199,619,258	(805,516)	6,198,596	(805,516)	6,198,596	(805,516)	1,205,012,338	
<b>Total</b>		<b>32,655,678,064</b>	<b>32,702,395,092</b>	<b>32,769,081,516</b>	<b>32,769,081,516</b>	<b>(14,753,525)</b>	<b>289,328,233</b>	<b>(14,753,525)</b>	<b>289,328,233</b>	<b>(14,753,525)</b>	<b>33,023,656,224</b>	



PacifiCorp  
Washington 2023 General Rate Case  
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and Retirements (Total Company)

Description	Factor	Capital		Adjusted EPIS Balance		Retirements		Capital		Adjusted EPIS Balance		Retirements		Capital	
		Additions	Retirements	Jan 2025	Feb 2025	Mar 2025	Additions	Retirements	Feb 2025	Mar 2025	Additions	Retirements	Mar 2025	Additions	
<b>Steam Production Plant:</b>															
Control Area Generation - West	CAGW	-	-	(0)	-	-	-	-	-	(0)	-	-	-	-	-
Control Area Generation - East	CAGE	602,748	(2,442,612)	5,129,361,702	(2,442,612)	5,127,521,838	(2,442,612)	602,748	(2,442,612)	5,125,681,974	(2,442,612)	5,125,681,974	(0)	898,787	-
System Generation	SG	(5,570)	(58,810)	96,457,259	(58,810)	96,392,879	(58,810)	(5,570)	(58,810)	96,328,499	(58,810)	96,328,499	(0)	(5,570)	-
Jim Bridger	JBG	-	-	(0)	-	(0)	-	-	-	(0)	-	-	-	(0)	-
Pollution Control Equipment	CAGE	-	-	1,845,023	-	1,845,023	-	-	-	1,845,023	-	1,845,023	-	-	-
Geothermal - Blundell	SG	-	-	29,848,130	-	29,848,130	-	-	-	29,848,130	-	29,848,130	-	-	-
Geothermal - Blundell	SG	13,603	-	128,672,885	-	128,686,488	-	13,603	-	128,700,091	-	128,700,091	-	612,776	-
Total Steam Plant		610,781	(2,501,422)	5,386,184,999	(2,501,422)	5,384,294,388	(2,501,422)	610,781	(2,501,422)	5,382,403,717	(2,501,422)	5,382,403,717	-	1,505,992	-
<b>Hydro Production Plant:</b>															
System Generation	SG-P	(84,780)	(244,985)	911,320,395	(244,985)	911,548,180	(244,985)	(84,780)	(244,985)	911,218,414	(244,985)	911,218,414	-	(84,780)	-
System Generation	SG-U	(74,826)	(76,017)	246,615,167	(76,017)	246,464,324	(76,017)	(74,826)	(76,017)	246,313,481	(76,017)	246,313,481	-	(74,826)	-
Klamath	SG-P	-	-	98,522,128	-	98,522,128	-	-	-	98,522,128	-	98,522,128	-	-	-
Total Hydro Plant		(159,606)	(321,002)	1,256,457,690	(321,002)	1,256,534,632	(321,002)	(159,606)	(321,002)	1,256,054,023	(321,002)	1,256,054,023	-	(159,606)	-
<b>Other Production Plant:</b>															
Control Area Generation - West	CAGW	22,030	(92,879)	574,122,536	(92,879)	574,051,687	(92,879)	22,030	(92,879)	573,980,838	(92,879)	573,980,838	-	548,667	-
Control Area Generation - East	CAGE	(43,973)	(1,535,625)	1,512,220,410	(1,535,625)	1,510,640,812	(1,535,625)	(43,973)	(1,535,625)	1,508,627,599	(1,535,625)	1,508,627,599	-	31,798,775	-
System Generation	SG	-	-	(21,167,878)	-	(21,167,878)	-	-	-	(21,167,878)	-	(21,167,878)	-	-	-
System Generation - Wind	SG-W	1,726,609	(122,592)	3,547,664,623	(122,592)	3,549,288,641	(122,592)	1,726,609	(122,592)	3,559,031,470	(122,592)	3,559,031,470	-	1,726,609	-
Total Other Plant		1,704,665	(1,751,095)	5,612,839,692	(1,751,095)	5,612,793,262	(1,751,095)	1,704,665	(1,751,095)	5,612,793,262	(1,751,095)	5,612,793,262	-	34,074,051	-
<b>Transmission Plant:</b>															
Control Area Generation - West	CAGW	-	(2,807)	18,276,116	(2,807)	18,273,309	(2,807)	-	(2,807)	18,270,502	(2,807)	18,270,502	-	-	-
Control Area Generation - East	CAGE	-	-	168,851,161	-	168,851,161	-	-	-	168,851,161	-	168,851,161	-	-	-
System Generation	SG	70,028,361	(1,369,981)	8,415,221,723	(1,369,981)	8,419,110,914	(1,369,981)	5,259,172	(1,369,981)	8,435,603,449	(1,369,981)	8,435,603,449	-	7,577,852	-
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		70,028,361	(1,372,788)	8,602,349,000	(1,372,788)	8,606,235,384	(1,372,788)	5,259,172	(1,372,788)	8,622,725,112	(1,372,788)	8,622,725,112	-	7,577,852	-
<b>Distribution Plant:</b>															
California	CA	704,931	(151,471)	429,358,124	(151,471)	429,799,093	(151,471)	592,439	(151,471)	926,772	(151,471)	430,574,395	-	1,092,013	-
Oregon	OR	145,734,269	(1,833,415)	2,855,537,756	(1,833,415)	2,865,543,309	(1,833,415)	11,838,968	(1,833,415)	22,929,345	(1,833,415)	2,886,639,239	-	18,848,083	-
Washington	WA	1,307,015	(198,519)	650,982,072	(198,519)	652,115,848	(198,519)	1,332,295	(198,519)	2,567,749	(198,519)	654,485,077	-	2,850,868	-
Eastern Wyoming	WYP	1,452,285	(276,213)	788,376,184	(276,213)	789,647,955	(276,213)	1,547,985	(276,213)	1,926,684	(276,213)	791,298,426	-	4,429,111	-
Utah	UT	10,504,770	(1,532,456)	4,217,528,470	(1,532,456)	4,226,999,625	(1,532,456)	11,003,611	(1,532,456)	24,003,025	(1,532,456)	4,249,470,195	-	19,030,830	-
Idaho	ID	1,416,379	(196,685)	476,928,532	(196,685)	478,158,641	(196,685)	1,425,794	(196,685)	1,899,964	(196,685)	479,862,920	-	1,926,574	-
Western Wyoming	WYU	-	(31,377)	151,199,608	(31,377)	151,168,231	(31,377)	-	(31,377)	151,136,854	(31,377)	151,136,854	-	-	-
Total Distribution Plant		161,119,649	(4,219,136)	9,569,910,746	(4,219,136)	9,593,432,702	(4,219,136)	27,741,092	(4,219,136)	54,253,539	(4,219,136)	9,643,467,106	-	48,177,480	-

**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Major Plant Additions  
and Retirements (Total Company)**

Description	Factor	Capital		Adjusted EPIS Balance		Retirements		Adjusted EPIS Balance		Capital		Adjusted EPIS Balance		Capital	
		Additions	Retirements	Jan 2025	Feb 2025	Mar 2025	Retirements	Feb 2025	Mar 2025	Additions	Retirements	Mar 2025	Additions		
<b>General Plant:</b>															
California	CA	31,180	(57,419)	25,730,856	25,698,357	24,921	(57,419)	18,883,709	18,856,787	24,921	(57,419)	33,387	(57,419)	25,674,325	10,031
Oregon	OR	33,717	(610,103)	275,100,681	274,531,520	40,942	(610,103)	10,514,876	10,498,538	40,942	(610,103)	62,379	(610,103)	273,983,796	110,030
Washington	WA	33,970	(110,961)	54,440,660	54,357,159	27,460	(110,961)	16,338	16,338	27,460	(110,961)	37,226	(110,961)	54,283,423	13,048
Eastern Wyoming	WYP	1,145,430	(183,594)	121,688,108	121,862,931	378,417	(183,594)	393,018,093	394,188,450	378,417	(183,594)	478,657	(183,594)	122,157,993	4,623,604
Utah	UT	2,608,207	(448,297)	303,967,743	304,323,696	804,251	(448,297)	14,354,107	14,255,757	804,251	(448,297)	1,040,110	(448,297)	304,915,510	1,039,532
Idaho	ID	420,978	(66,774)	64,432,969	64,532,035	165,841	(66,774)	19,326,967	19,120,230	165,841	(66,774)	199,403	(66,774)	64,664,664	198,412
Western Wyoming	WYU	-	(26,923)	18,910,632	18,883,709	-	(26,923)	3,000,406	2,988,958	-	(26,923)	-	(26,923)	18,856,787	-
Control Area Generation - West	CAGW	-	(16,338)	10,531,213	10,514,876	-	(16,338)	-	-	-	(16,338)	-	(16,338)	10,498,538	-
Control Area Generation - East	CAGE	59,480	(328,370)	98,436,164	98,167,275	59,480	(328,370)	117,283	117,283	59,480	(328,370)	59,480	(328,370)	97,898,385	59,480
System Generation	SG	117,283	(338,180)	211,094,923	210,874,025	117,283	(338,180)	1,959,121	1,976,117	117,283	(338,180)	1,976,117	(338,180)	210,653,128	117,283
General Office	SO	1,128,579	(1,382,441)	393,018,093	393,594,773	1,959,121	(1,382,441)	-	-	1,959,121	(1,382,441)	1,976,117	(1,382,441)	394,188,450	1,657,848
Customer Service	CN	-	(98,350)	14,354,107	14,255,757	-	(98,350)	-	-	-	(98,350)	-	(98,350)	14,157,407	-
Jim Bridger	JBG	-	(103,369)	19,326,967	19,223,599	-	(103,369)	-	-	-	(103,369)	-	(103,369)	19,120,230	-
Control Area Energy - East	CAEE	-	(11,448)	3,000,406	2,988,958	-	(11,448)	-	-	-	(11,448)	-	(11,448)	2,977,510	-
Total General Plant		5,578,823	(3,782,567)	1,614,013,522	1,613,808,670	3,577,715	(3,782,567)	4,004,041	4,004,041	3,577,715	(3,782,567)	4,004,041	(3,782,567)	1,614,030,145	7,829,267
<b>Intangible Plant:</b>															
Coal Mine	CAEE	-	-	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	-	-	481,167	481,167	-	-	-	-	-	-	-	-	481,167	-
Customer Service	CN	-	(170,038)	225,759,934	225,589,896	-	(170,038)	-	-	-	(170,038)	-	(170,038)	225,419,858	-
Control Area Generation - West	CAGW	-	(1,399)	29,252,952	29,251,553	-	(1,399)	-	-	-	(1,399)	-	(1,399)	29,250,154	-
Control Area Generation - East	CAGE	-	(16,871)	69,391,630	69,374,760	-	(16,871)	-	-	-	(16,871)	-	(16,871)	69,357,889	-
Idaho	ID	-	(86)	4,366,745	4,366,658	-	(86)	-	-	-	(86)	-	(86)	4,366,572	-
Oregon	OR	-	(363)	4,604,153	4,603,790	-	(363)	-	-	-	(363)	-	(363)	4,603,427	-
Control Area Energy - East	CAEE	-	(388)	(2,932)	(3,321)	-	(388)	-	-	-	(388)	-	(388)	(3,709)	-
System Generation	SG	-	(35,087)	118,284,676	118,249,589	-	(35,087)	-	-	-	(35,087)	-	(35,087)	118,214,503	-
Klamath Hydro Relicensing	SG-P	-	(4,666)	103,310,442	103,305,776	-	(4,666)	-	-	-	(4,666)	-	(4,666)	103,301,110	-
System Generation	SG-U	-	(16,977)	9,975,525	9,958,548	-	(16,977)	-	-	-	(16,977)	-	(16,977)	9,941,571	-
Jim Bridger	JBG	-	-	2,634,359	2,634,359	-	-	-	-	-	-	-	-	2,634,359	-
General Office	SO	4,290,255	(568,870)	583,118,715	584,504,948	1,945,103	(568,870)	584,504,948	586,154,166	2,208,088	(568,870)	2,208,088	(568,870)	586,154,166	1,846,120
Utah	UT	-	(771)	(24,579,455)	(24,580,226)	-	(771)	-	-	-	(771)	-	(771)	(24,580,997)	-
Washington	WA	-	-	2,036,986	2,036,986	-	-	-	-	-	-	-	-	2,036,986	-
Eastern Wyoming	WYP	-	-	5,750,431	5,750,431	-	-	-	-	-	-	-	-	5,750,431	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		4,290,255	(805,516)	1,208,497,078	1,209,636,666	1,945,103	(805,516)	1,209,636,666	1,211,039,238	2,208,088	(805,516)	2,208,088	(805,516)	1,211,039,238	1,846,120
<b>Total</b>		243,172,928	(14,753,525)	33,252,075,627	33,278,558,575	41,236,473	(14,753,525)	33,278,558,575	33,402,014,271	138,209,221	(14,753,525)	138,209,221	(14,753,525)	33,402,014,271	100,851,157

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Description	Factor	Retirements	Adjusted EPIS Balance Apr 2025	Capital Additions	Retirements	Adjusted EPIS Balance May 2025	Capital Additions	Retirements	Adjusted EPIS Balance Jun 2025	Capital Additions	Retirements	
<b>Steam Production Plant:</b>												
Control Area Generation - West	CAGW	-	(0)	-	-	(0)	-	-	(0)	-	-	-
Control Area Generation - East	CAGE	(2,442,612)	5,124,138,149	1,840,336	(2,442,612)	5,123,535,873	2,212,689	(2,442,612)	5,123,305,950	1,340,975	(2,442,612)	
System Generation	SG	(58,810)	96,264,119	(5,570)	(58,810)	96,199,739	(5,570)	(58,810)	96,135,360	(5,570)	(58,810)	
Jim Bridger	JBG	-	(0)	-	-	(0)	-	-	(0)	-	-	
Pollution Control Equipment	CAGE	-	1,845,023	-	-	1,845,023	-	-	1,845,023	-	-	
Geothermal - Blundell	SG	-	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-	
Geothermal - Blundell	SG	-	129,312,867	44,281	-	129,357,148	13,603	-	129,370,751	13,603	-	
Total Steam Plant		(2,501,422)	5,381,408,288	1,879,047	(2,501,422)	5,380,785,914	2,220,722	(2,501,422)	5,380,503,214	1,349,008	(2,501,422)	
<b>Hydro Production Plant:</b>												
System Generation	SG-P	(244,985)	910,888,649	(59,984)	(244,985)	910,583,680	2,411	(244,985)	910,341,106	(84,780)	(244,985)	
System Generation	SG-U	(76,017)	246,162,638	2,856,701	(76,017)	248,943,322	(74,826)	(76,017)	248,792,479	(74,826)	(76,017)	
Kiamath	SG-P	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	
Total Hydro Plant		(321,002)	1,255,573,415	2,796,717	(321,002)	1,258,049,130	(72,415)	(321,002)	1,257,655,713	(159,606)	(321,002)	
<b>Other Production Plant:</b>												
Control Area Generation - West	CAGW	(92,879)	574,436,626	22,030	(92,879)	574,365,777	1,214,893	(92,879)	575,487,791	22,030	(92,879)	
Control Area Generation - East	CAGE	(1,535,625)	1,588,890,749	19,298,080	(1,535,625)	1,606,653,205	(6,739)	(1,535,625)	1,605,110,841	(43,973)	(1,535,625)	
System Generation	SG	-	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-	
System Generation - Wind	SG-W	(122,592)	3,560,635,487	1,726,609	(122,592)	3,562,239,505	9,885,421	(122,592)	3,572,002,334	1,726,609	(122,592)	
Total Other Plant		(1,751,095)	5,702,794,985	21,046,719	(1,751,095)	5,722,090,609	11,093,574	(1,751,095)	5,731,433,088	1,704,665	(1,751,095)	
<b>Transmission Plant:</b>												
Control Area Generation - West	CAGW	(2,807)	18,267,695	-	(2,807)	18,264,888	-	(2,807)	18,262,080	-	(2,807)	
Control Area Generation - East	CAGE	-	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-	
System Generation	SG	(1,369,981)	8,441,811,320	38,483,092	(1,369,981)	8,478,924,431	9,534,589	(1,369,981)	8,487,089,039	20,744,203	(1,369,981)	
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-	
Total Transmission Plant		(1,372,788)	8,628,930,176	38,483,092	(1,372,788)	8,666,040,479	9,534,589	(1,372,788)	8,674,202,280	20,744,203	(1,372,788)	
<b>Distribution Plant:</b>												
California	CA	(151,471)	431,514,937	2,385,884	(151,471)	433,749,351	1,008,363	(151,471)	434,606,243	1,320,300	(151,471)	
Oregon	OR	(1,833,415)	2,903,653,908	39,310,469	(1,833,415)	2,941,130,962	41,006,794	(1,833,415)	2,980,304,342	32,501,023	(1,833,415)	
Washington	WA	(198,519)	657,137,426	3,096,950	(198,519)	660,035,857	2,569,813	(198,519)	662,407,150	3,230,442	(198,519)	
Eastern Wyoming	WYP	(276,213)	795,451,323	2,942,566	(276,213)	798,117,676	3,242,877	(276,213)	801,084,340	4,523,019	(276,213)	
Utah	UT	(1,532,456)	4,266,968,569	51,937,572	(1,532,456)	4,317,373,685	18,624,581	(1,532,456)	4,334,465,810	17,833,918	(1,532,456)	
Idaho	ID	(195,685)	481,593,809	1,882,193	(195,685)	483,280,317	2,041,330	(195,685)	485,125,963	1,922,399	(195,685)	
Western Wyoming	WYU	(31,377)	151,105,477	-	(31,377)	151,074,100	-	(31,377)	151,042,723	-	(31,377)	
Total Distribution Plant		(4,219,136)	9,687,425,450	101,555,634	(4,219,136)	9,784,761,948	68,493,757	(4,219,136)	9,849,036,570	61,331,101	(4,219,136)	

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Description	Factor	Retirements	Adjusted EPIS Balance Apr 2025	Capital Additions	Retirements	Adjusted EPIS Balance May 2025	Capital Additions	Retirements	Adjusted EPIS Balance Jun 2025	Capital Additions	Retirements	
<b>General Plant:</b>												
California	CA	(57,419)	25,626,936	34,934	(57,419)	25,604,451	76,109	(57,419)	25,623,142	111,201	(57,419)	
Oregon	OR	(610,103)	273,483,722	195,022	(610,103)	273,068,640	283,140	(610,103)	272,741,676	514,414	(610,103)	
Washington	WA	(110,961)	54,185,510	43,000	(110,961)	54,117,549	84,127	(110,961)	54,090,715	129,777	(110,961)	
Eastern Wyoming	WYP	(183,594)	126,598,003	1,301,564	(183,594)	127,715,973	1,696,398	(183,594)	129,228,777	1,208,505	(183,594)	
Utah	UT	(448,297)	305,506,744	1,730,483	(448,297)	306,788,931	2,653,605	(448,297)	308,994,239	1,504,659	(448,297)	
Idaho	ID	(66,774)	64,796,301	294,634	(66,774)	65,024,161	424,008	(66,774)	65,381,395	263,004	(66,774)	
Western Wyoming	WYU	(26,923)	18,829,864	-	(26,923)	18,802,941	-	(26,923)	18,776,018	-	(26,923)	
Control Area Generation - West	CAGW	(16,338)	10,482,200	-	(16,338)	10,465,862	-	(16,338)	10,449,524	-	(16,338)	
Control Area Generation - East	CAGE	(328,370)	97,629,496	102,414	(328,370)	97,403,540	59,480	(328,370)	97,134,651	142,720	(328,370)	
System Generation	SG	(338,180)	210,432,231	117,283	(338,180)	210,211,334	117,283	(338,180)	209,990,436	117,283	(338,180)	
General Office	SO	(1,382,441)	394,463,857	1,851,795	(1,382,441)	394,933,212	4,820,681	(1,382,441)	398,371,452	5,999,173	(1,382,441)	
Customer Service	CN	(98,350)	14,059,057	-	(98,350)	13,960,707	-	(98,350)	13,862,357	-	(98,350)	
Jim Bridger	JBG	(103,369)	19,016,861	-	(103,369)	18,913,493	-	(103,369)	18,810,124	-	(103,369)	
Control Area Energy - East	CAEE	(11,448)	2,966,062	-	(11,448)	2,954,614	-	(11,448)	2,943,167	-	(11,448)	
Total General Plant		(3,782,567)	1,618,076,846	5,671,130	(3,782,567)	1,619,965,409	10,214,831	(3,782,567)	1,626,397,673	9,990,736	(3,782,567)	
<b>Mining Plant:</b>												
Coal Mine	CAEE	-	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	-	481,167	-	-	481,167	-	-	481,167	-	-	
Customer Service	CN	(170,038)	225,249,820	-	(170,038)	225,079,782	-	(170,038)	224,909,744	-	(170,038)	
Control Area Generation - West	CAGW	(1,399)	29,248,755	-	(1,399)	29,247,356	-	(1,399)	29,245,958	-	(1,399)	
Control Area Generation - East	CAGE	(16,871)	69,341,019	-	(16,871)	69,324,148	-	(16,871)	69,307,278	-	(16,871)	
Idaho	ID	(86)	4,366,486	-	(86)	4,366,400	-	(86)	4,366,313	-	(86)	
Oregon	OR	(363)	4,603,063	-	(363)	4,602,700	-	(363)	4,602,337	-	(363)	
Control Area Energy - East	CAEE	(388)	(4,097)	-	(388)	(4,486)	-	(388)	(4,874)	-	(388)	
System Generation	SG	(35,087)	118,179,416	-	(35,087)	118,144,330	-	(35,087)	118,109,243	-	(35,087)	
Klamath Hydro Relicensing	SG-P	(4,666)	74,111,750	-	(4,666)	74,111,750	-	(4,666)	74,111,750	-	(4,666)	
System Generation	SG-U	(16,977)	103,296,445	-	(16,977)	103,291,779	-	(16,977)	103,287,114	-	(16,977)	
System Generation	SG-U	(16,977)	9,924,594	-	(16,977)	9,907,617	-	(16,977)	9,890,640	-	(16,977)	
Jim Bridger	JBG	-	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-	
General Office	SO	(558,870)	587,441,416	880,676	(558,870)	587,763,222	4,436,569	(558,870)	591,640,921	1,646,895	(558,870)	
Utah	UT	(771)	(24,581,768)	-	(771)	(24,582,539)	-	(771)	(24,583,311)	-	(771)	
Washington	WA	-	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-	
Eastern Wyoming	WYP	-	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-	
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	
Total Intangible Plant		(805,516)	1,212,079,843	880,676	(805,516)	1,212,155,003	4,436,569	(805,516)	1,215,786,057	1,646,895	(805,516)	
<b>Total</b>												
		(14,753,525)	33,488,111,903	172,313,014	(14,753,525)	33,645,671,392	105,921,628	(14,753,525)	33,736,639,495	96,607,002	(14,753,525)	

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Description	Factor	Adjusted EPIS Balance Jul 2025	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2025	Capital Additions	Retirements	Adjusted EPIS Balance Sep 2025	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2025
<b>Steam Production Plant:</b>											
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-	(0)
Control Area Generation - East	CAGE	5,122,204,314	713,664	(2,442,612)	5,120,475,366	705,137	(2,442,612)	5,118,737,891	1,747,913	(2,442,612)	5,118,043,193
System Generation	SG	96,070,980	(5,570)	(58,810)	96,006,600	(5,570)	(58,810)	95,942,220	(5,570)	(58,810)	95,877,840
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-	(0)
Pollution Control Equipment	CAGE	1,845,023	-	-	1,845,023	-	-	1,845,023	-	-	1,845,023
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-	29,848,130
Geothermal - Blundell	SG	129,384,354	13,603	-	129,397,957	13,603	-	129,411,560	13,603	-	129,425,163
Total Steam Plant		5,379,352,800	721,696	(2,501,422)	5,377,573,075	713,170	(2,501,422)	5,375,784,823	1,755,946	(2,501,422)	5,375,039,348
<b>Hydro Production Plant:</b>											
System Generation	SG-P	910,011,340	(84,780)	(244,985)	909,681,575	(84,780)	(244,985)	909,351,810	(84,780)	(244,985)	909,022,044
System Generation	SG-U	248,641,635	(74,826)	(76,017)	248,490,792	(74,826)	(76,017)	248,339,949	10,669	(76,017)	248,274,601
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128
Total Hydro Plant		1,257,175,104	(159,606)	(321,002)	1,256,694,495	(159,606)	(321,002)	1,256,213,887	(74,111)	(321,002)	1,255,818,773
<b>Other Production Plant:</b>											
Control Area Generation - West	CAGW	575,416,942	22,030	(92,879)	575,346,093	22,030	(92,879)	575,275,244	22,030	(92,879)	575,204,395
Control Area Generation - East	CAGE	1,603,531,243	(43,973)	(1,535,625)	1,601,951,645	(43,973)	(1,535,625)	1,600,372,047	97,897	(1,535,625)	1,598,934,319
System Generation	SG	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)
System Generation - Wind	SG-W	3,573,606,352	1,726,609	(122,592)	3,575,210,369	9,885,421	(122,592)	3,584,973,198	1,726,608	(122,592)	3,586,577,215
Total Other Plant		5,731,386,658	1,704,665	(1,751,095)	5,731,340,229	9,863,478	(1,751,095)	5,739,452,611	1,846,535	(1,751,095)	5,739,548,051
<b>Transmission Plant:</b>											
Control Area Generation - West	CAGW	18,259,273	-	(2,807)	18,256,466	-	(2,807)	18,253,659	-	(2,807)	18,250,852
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-	168,851,161
System Generation	SG	8,506,463,261	8,192,714	(1,369,981)	8,513,285,993	15,010,769	(1,369,981)	8,526,926,781	17,314,907	(1,369,981)	8,542,871,707
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,693,573,695	8,192,714	(1,372,788)	8,700,393,621	15,010,769	(1,372,788)	8,714,031,601	17,314,907	(1,372,788)	8,729,973,720
<b>Distribution Plant:</b>											
California	CA	435,775,072	1,102,982	(151,471)	436,726,583	815,599	(151,471)	437,390,712	697,240	(151,471)	437,936,481
Oregon	OR	3,010,971,950	17,856,102	(1,833,415)	3,026,994,638	13,533,593	(1,833,415)	3,038,694,816	20,986,873	(1,833,415)	3,057,848,274
Washington	WA	665,439,072	2,704,765	(198,519)	667,945,318	1,882,387	(198,519)	669,629,185	1,688,036	(198,519)	671,116,702
Eastern Wyoming	WYP	805,331,145	4,769,999	(276,213)	809,824,930	4,597,599	(276,213)	814,146,316	4,182,888	(276,213)	818,052,991
Utah	UT	4,350,767,272	23,668,611	(1,532,456)	4,372,903,427	19,987,126	(1,532,456)	4,391,358,097	16,853,795	(1,532,456)	4,408,679,437
Idaho	ID	486,852,678	2,184,151	(195,685)	488,841,144	2,187,316	(195,685)	490,832,775	1,788,918	(195,685)	492,426,008
Western Wyoming	WYU	151,011,347	-	(31,377)	150,979,970	-	(31,377)	150,948,593	-	(31,377)	150,917,216
Total Distribution Plant		9,906,148,536	52,286,610	(4,219,136)	9,954,216,010	43,003,620	(4,219,136)	9,993,000,495	46,195,751	(4,219,136)	10,034,977,110

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Description	Factor	Adjusted EPIS Balance Jul 2025	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2025	Capital Additions	Retirements	Adjusted EPIS Balance Sep 2025	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2025
<b>General Plant:</b>											
California	CA	25,676,923	26,014	(57,419)	25,645,518	391,020	(57,419)	25,979,119	254,715	(57,419)	26,176,415
Oregon	OR	272,645,987	558,305	(610,103)	272,594,189	404,689	(610,103)	272,388,774	404,928	(610,103)	272,183,599
Washington	WA	54,109,530	34,397	(110,961)	54,032,966	111,846	(110,961)	54,033,851	119,021	(110,961)	54,040,911
Eastern Wyoming	WYP	130,253,689	1,699,592	(183,594)	131,769,687	1,044,913	(183,594)	132,631,006	1,786,937	(183,594)	134,234,349
Utah	UT	310,050,601	2,653,944	(448,297)	312,256,248	12,411,228	(448,297)	324,219,179	25,860,110	(448,297)	349,630,993
Idaho	ID	65,577,625	423,150	(66,774)	65,934,000	296,558	(66,774)	66,163,784	423,441	(66,774)	66,530,450
Western Wyoming	WYU	18,749,096	-	(26,923)	18,722,173	-	(26,923)	18,695,250	-	(26,923)	18,668,327
Control Area Generation - West	CAGW	10,433,186	-	(16,338)	10,416,849	-	(16,338)	10,400,511	227,763	(16,338)	10,611,936
Control Area Generation - East	CAGE	96,949,001	59,480	(328,370)	96,680,112	919,421	(328,370)	97,271,164	674,328	(328,370)	97,617,122
System Generation	SG	209,789,539	117,283	(338,180)	209,548,642	117,283	(338,180)	209,327,744	117,283	(338,180)	209,106,847
General Office	SO	402,988,184	1,878,142	(1,382,441)	403,483,865	2,488,928	(1,382,441)	404,590,373	2,228,426	(1,382,441)	405,436,358
Customer Service	CN	13,764,007	-	(98,350)	13,665,657	-	(98,350)	13,567,307	-	(98,350)	13,468,956
Jim Bridger	JBG	18,706,755	-	(103,369)	18,603,387	-	(103,369)	18,500,018	-	(103,369)	18,396,649
Control Area Energy - East	CAEE	2,931,719	-	(11,448)	2,920,271	-	(11,448)	2,908,823	-	(11,448)	2,897,375
Total General Plant		1,632,605,843	7,450,306	(3,782,567)	1,636,273,582	18,185,888	(3,782,567)	1,650,676,903	32,095,953	(3,782,567)	1,678,990,289
<b>Mining Plant:</b>											
Coal Mine	CAEE	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	481,167	-	-	481,167	-	-	481,167	-	-	481,167
Customer Service	CN	224,739,706	-	(170,038)	224,569,668	-	(170,038)	224,399,630	-	(170,038)	224,229,592
Control Area Generation - West	CAGW	29,244,559	-	(1,399)	29,243,160	-	(1,399)	29,241,761	-	(1,399)	29,240,362
Control Area Generation - East	CAGE	69,290,407	-	(16,871)	69,273,537	-	(16,871)	69,256,666	-	(16,871)	69,239,795
Idaho	ID	4,366,227	-	(86)	4,366,141	-	(86)	4,366,055	-	(86)	4,365,968
Oregon	OR	4,601,973	-	(363)	4,601,610	-	(363)	4,601,247	-	(363)	4,600,884
Control Area Energy - East	CAEE	(5,282)	-	(388)	(5,664)	-	(388)	(6,039)	-	(388)	(6,427)
System Generation	SG	118,074,157	-	(35,087)	118,039,070	-	(35,087)	118,003,983	-	(35,087)	117,968,897
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750
System Generation	SG-U	103,282,448	-	(4,666)	103,277,783	-	(4,666)	103,273,117	-	(4,666)	103,268,451
System Generation	SG-J	9,873,663	-	(16,977)	9,856,686	-	(16,977)	9,839,709	-	(16,977)	9,822,732
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-	2,634,359
General Office	SO	582,728,946	798,353	(558,870)	582,968,428	146,128,632	(558,870)	738,538,190	637,093	(558,870)	738,616,413
Utah	UT	(24,584,082)	-	(771)	(24,584,853)	-	(771)	(24,585,624)	-	(771)	(24,586,395)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-	2,036,986
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-	5,750,431
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,216,627,436	798,353	(805,516)	1,216,620,273	146,128,632	(805,516)	1,361,943,389	637,093	(805,516)	1,361,774,966
<b>Total</b>											
		33,818,682,972	70,994,739	(14,753,525)	33,874,934,186	232,745,950	(14,753,525)	34,092,926,611	99,772,073	(14,753,525)	34,177,945,158

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Major Plant Additions  
and Retirements (Total Company)

Description	Factor	Capital		Adjusted EPIS Balance		Retirements		Adjusted EPIS Balance Dec 2025	Incremental Impact from 2024 to 2025	EPIS Balance (AMA Average) December 2024	EPIS Balance (AMA Average) December 2025
		Additions	Retirements	Nov 2025	Dec 2025	Additions	Retirements				
<b>Steam Production Plant:</b>											
Control Area Generation - West	CAGW	-	-	(0)	-	-	-	(0)	-	(0)	(0)
Control Area Generation - East	CAGE	4,028,975	(2,442,612)	5,119,629,557	(2,442,612)	5,158,755,377	(2,442,612)	5,158,755,377	1,054,894	5,124,801,190	5,124,801,190
System Generation	SG	(5,570)	(58,810)	95,813,460	(58,810)	95,749,080	(58,810)	95,749,080	(772,560)	96,135,360	96,135,360
Jim Bridger	JBG	-	-	(0)	-	-	-	(0)	-	(0)	(0)
Pollution Control Equipment	CAGE	-	-	1,845,023	-	1,845,023	-	1,845,023	373,222	1,471,800	1,845,023
Geothermal - Blundell	SG	-	-	29,848,130	-	29,848,130	-	29,848,130	-	29,848,130	29,848,130
Geothermal - Blundell	SG	13,603	-	129,438,766	-	129,452,369	-	129,452,369	651,811	128,532,677	129,184,488
Total Steam Plant		4,037,008	(2,501,422)	5,376,574,935	(2,501,422)	5,415,649,978	(2,501,422)	5,415,649,978	1,307,368	5,380,506,822	5,381,814,190
<b>Hydro Production Plant:</b>											
System Generation	SG-P	12,104	(244,985)	908,789,163	(244,985)	908,543,502	(244,985)	908,543,502	6,303,566	903,934,200	910,237,766
System Generation	SG-U	9,933,149	(76,017)	258,131,733	(76,017)	262,857,290	(76,017)	262,857,290	21,440,945	227,724,203	249,165,148
Kiamath	SG-P	-	-	98,522,128	-	98,522,128	-	98,522,128	-	98,522,128	98,522,128
Total Hydro Plant		9,945,254	(321,002)	1,265,443,024	(321,002)	1,269,922,920	(321,002)	1,269,922,920	27,744,510	1,230,180,531	1,257,925,041
<b>Other Production Plant:</b>											
Control Area Generation - West	CAGW	2,809,762	(92,879)	577,921,278	(92,879)	578,535,179	(92,879)	578,535,179	1,636,921	573,527,536	575,164,458
Control Area Generation - East	CAGE	(43,973)	(1,535,625)	1,597,354,721	(1,535,625)	1,595,932,641	(1,535,625)	1,595,932,641	63,868,831	1,514,393,996	1,578,262,826
System Generation	SG	-	-	(21,167,878)	-	(21,167,878)	-	(21,167,878)	-	(21,167,878)	(21,167,878)
System Generation - Wind	SG-W	1,726,608	(122,592)	3,588,181,232	(122,592)	3,600,683,822	(122,592)	3,600,683,822	41,797,495	3,527,598,392	3,569,396,887
Total Other Plant		4,492,397	(1,751,095)	5,742,289,354	(1,751,095)	5,753,983,764	(1,751,095)	5,753,983,764	107,303,247	5,594,353,046	5,701,656,293
<b>Transmission Plant:</b>											
Control Area Generation - West	CAGW	-	(2,807)	18,248,045	(2,807)	18,245,238	(2,807)	18,245,238	(33,685)	18,295,765	18,262,080
Control Area Generation - East	CAGE	15,076,213	(1,369,981)	8,556,577,939	(1,369,981)	8,624,678,726	(1,369,981)	8,624,678,726	376,394,640	168,851,161	168,851,161
System Generation	SG	-	-	69,470,768	-	69,470,768	-	69,470,768	-	8,107,730,993	8,484,125,633
Jim Bridger	JBG	-	-	69,470,768	-	69,470,768	-	69,470,768	-	-	-
Total Transmission Plant		15,076,213	(1,372,788)	8,743,677,145	(1,372,788)	8,811,775,125	(1,372,788)	8,811,775,125	376,360,955	8,294,877,919	8,671,238,874
<b>Distribution Plant:</b>											
California	CA	553,923	(151,471)	438,338,933	(151,471)	438,921,536	(151,471)	438,921,536	5,328,831	428,807,255	434,136,085
Oregon	OR	14,751,831	(1,833,415)	3,070,766,691	(1,833,415)	3,106,964,991	(1,833,415)	3,106,964,991	329,562,479	2,632,719,757	2,962,282,236
Washington	WA	1,594,588	(198,519)	672,512,771	(198,519)	676,448,672	(198,519)	676,448,672	18,857,261	643,390,039	662,247,300
Eastern Wyoming	WYP	7,495,217	(276,213)	825,271,995	(276,213)	831,377,139	(276,213)	831,377,139	34,575,794	769,248,531	803,824,326
Utah	UT	15,745,885	(1,532,456)	4,420,892,866	(1,532,456)	4,460,759,038	(1,532,456)	4,460,759,038	256,526,189	4,067,645,189	4,324,172,087
Idaho	ID	1,640,893	(195,685)	493,871,217	(195,685)	495,369,073	(195,685)	495,369,073	21,699,080	463,576,958	485,276,038
Western Wyoming	WYU	-	(31,377)	150,885,839	(31,377)	150,854,462	(31,377)	150,854,462	(376,522)	151,419,246	151,042,723
Total Distribution Plant		41,782,338	(4,219,136)	10,072,540,312	(4,219,136)	10,160,694,912	(4,219,136)	10,160,694,912	666,173,111	9,156,807,685	9,822,980,796

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Major Plant Additions**  
**and Retirements (Total Company)**

Description	Factor	Capital Additions		Retirements		Adjusted EPIS Balance Nov 2025	Capital Additions	Retirements		Adjusted EPIS Balance Dec 2025	Incremental Impact from 2024 to 2025	EPIS Balance (AMA Average) December 2024	EPIS Balance (AMA Average) December 2025
<b>General Plant:</b>													
California	CA	34,934	(57,419)	26,153,930	(57,419)	28,369,068	2,272,558	(57,419)	28,369,068	24,180,786	1,706,968	25,887,755	
Oregon	OR	162,359	(610,103)	271,735,855	(610,103)	361,438,599	90,312,847	(610,103)	361,438,599	228,618,473	48,299,549	276,918,023	
Washington	WA	36,892	(110,961)	53,966,842	(110,961)	57,527,608	3,671,727	(110,961)	57,527,608	51,250,256	3,056,556	54,306,812	
Eastern Wyoming	WYP	1,923,694	(183,594)	135,974,449	(183,594)	149,634,595	13,843,741	(183,594)	149,634,595	115,191,975	13,913,475	129,105,450	
Utah	UT	7,924,437	(448,297)	357,107,133	(448,297)	367,435,074	10,776,238	(448,297)	367,435,074	294,570,810	23,961,062	318,531,872	
Idaho	ID	563,503	(66,774)	67,037,178	(66,774)	68,359,224	1,388,820	(66,774)	68,359,224	61,852,486	3,671,144	65,523,630	
Western Wyoming	WYU	-	(26,923)	18,641,405	(26,923)	18,614,482	-	(26,923)	18,614,482	19,099,091	(323,073)	18,776,018	
Control Area Generation - West	CAGW	-	(16,338)	10,595,599	(16,338)	11,216,491	637,230	(16,338)	11,216,491	7,217,223	3,306,303	10,523,526	
Control Area Generation - East	CAGE	423,540	(328,370)	97,712,293	(328,370)	99,411,723	2,027,799	(328,370)	99,411,723	96,528,482	1,134,651	97,663,133	
System Generation	SG	117,283	(338,180)	208,885,950	(338,180)	208,572,248	24,478	(338,180)	208,572,248	212,664,013	(2,677,444)	209,986,569	
General Office	SO	2,261,898	(1,382,441)	406,315,816	(1,382,441)	410,167,460	5,234,085	(1,382,441)	410,167,460	387,920,983	11,504,364	399,425,347	
Customer Service	CN	-	(98,350)	13,370,606	(98,350)	13,272,256	-	(98,350)	13,272,256	15,042,558	(1,180,201)	13,862,357	
Jim Bridger	JBG	-	(103,369)	18,293,281	(103,369)	18,189,912	-	(103,369)	18,189,912	20,050,548	(1,240,424)	18,810,124	
Control Area Energy - East	CAEE	-	(11,448)	2,885,927	(11,448)	2,874,479	-	(11,448)	2,874,479	3,080,541	(137,374)	2,943,167	
Total General Plant		13,468,541	(3,782,567)	1,688,676,263	(3,782,567)	1,815,083,219	130,189,523	(3,782,567)	1,815,083,219	1,537,268,225	104,995,557	1,642,263,782	
<b>Mining Plant:</b>													
Coal Mine	CAEE	-	-	1,822,901	-	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	-	1,822,901	
<b>Intangible Plant:</b>													
California	CA	-	-	481,167	-	481,167	-	-	481,167	481,167	-	481,167	
Customer Service	CN	-	(170,038)	224,059,555	(170,038)	223,889,517	-	(170,038)	223,889,517	226,950,200	(2,040,456)	224,909,744	
Control Area Generation - West	CAGW	-	(1,399)	29,238,963	(1,399)	29,237,564	-	(1,399)	29,237,564	29,262,744	(16,786)	29,245,958	
Control Area Generation - East	CAGE	-	(16,871)	69,222,925	(16,871)	69,206,054	-	(16,871)	69,206,054	69,509,724	(202,446)	69,307,278	
Idaho	ID	-	(86)	4,365,882	(86)	4,365,796	-	(86)	4,365,796	4,367,348	(1,035)	4,366,313	
Oregon	OR	-	(363)	4,600,520	(363)	4,600,157	-	(363)	4,600,157	4,606,696	(4,359)	4,602,337	
Control Area Energy - East	CAEE	-	(388)	(6,816)	(388)	(7,204)	-	(388)	(7,204)	(214)	(4,860)	(4,874)	
System Generation	SG	-	(35,087)	117,933,810	(35,087)	117,898,724	-	(35,087)	117,898,724	118,530,282	(421,039)	118,109,243	
Klamath Hydro Relicensing	SG-P	-	-	74,111,750	-	74,111,750	-	-	74,111,750	74,111,750	-	74,111,750	
System Generation	SG-U	-	(4,666)	103,263,786	(4,666)	103,259,120	-	(4,666)	103,259,120	103,343,101	(55,987)	103,287,114	
System Generation	JBG	-	(16,977)	9,805,755	(16,977)	9,788,777	-	(16,977)	9,788,777	10,094,364	(203,724)	9,890,640	
Jim Bridger	JBG	-	-	2,634,359	-	2,634,359	-	-	2,634,359	2,634,359	-	2,634,359	
General Office	SO	1,849,729	(558,870)	739,907,271	(558,870)	776,045,970	36,697,568	(558,870)	776,045,970	560,234,122	73,190,818	633,424,940	
Utah	UT	-	(771)	(24,587,166)	(771)	(24,587,937)	-	(771)	(24,587,937)	(24,574,057)	(9,253)	(24,583,311)	
Washington	WA	-	-	2,036,986	-	2,036,986	-	-	2,036,986	2,036,986	-	2,036,986	
Eastern Wyoming	WYP	-	-	5,750,431	-	5,750,431	-	-	5,750,431	5,750,431	-	5,750,431	
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	
Total Intangible Plant		1,849,729	(805,516)	1,362,819,180	(805,516)	1,398,711,232	36,697,568	(805,516)	1,398,711,232	1,187,339,004	70,231,072	1,257,570,076	
<b>Total</b>													
		90,651,480	(14,753,525)	34,253,843,113	(14,753,525)	34,627,644,051	388,554,463	(14,753,525)	34,627,644,051	32,383,156,133	1,354,115,821	33,737,271,953	
		Ref. 8.4.3_R		Ref. 14.1.3_R		Ref. 14.1.3_R		Ref. 14.1.3_R		Ref. 14.1.3_R		Ref. 14.1.3_R	
		Exh. SLC-12		Exh. SLC-12		Exh. SLC-12		Exh. SLC-12		Exh. SLC-12		Exh. SLC-12	



**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Plant Additions**  
**Steam Plant Additions - Total Company**

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Plant Adds	Provisional CY2023 to CY2025	Ref. SLC-4
Naughton - Viva Naughton FERC Compliance CY17-20	312	CAGE	Dec-25	N/A	-	-	-	33,764,523	33,764,523	
Hunter - 301 Generator Stator Rewind	312	CAGE	Dec-22	N/A	-	-	-	-	-	
Naughton - U2 Stator Rewind CY22	312	CAGE	Mar-23	N/A	6,783,264	-	-	6,783,264	6,783,264	
Dave Johnston - U1,2,3 - ELG Project	312	CAGE	Dec-25	N/A	-	-	4,003,412	-	4,003,412	
Hunter - 303 Boiler WW Panels and Coating	312	CAGE	Apr-24	N/A	-	3,863,875	-	3,863,875	3,863,875	
Huntington - U2 ID Fan VFDs	312	CAGE	Oct-23	N/A	3,770,797	21,857	-	3,792,654	3,792,654	
Hunter - 302 Generator Field and Exciter Rewinds	312	CAGE	Apr-23	N/A	3,213,250	-	-	3,213,250	3,213,250	
Hunter - 302 HP/PLP Turbine Overhaul	312	CAGE	Apr-23	N/A	3,092,401	-	-	3,092,401	3,092,401	
Hunter - 303 Scrubber Outlet Header Duct Replace	312	CAGE	Apr-24	N/A	2,891,011	-	-	2,891,011	2,891,011	
Dave Johnston - U0 - Replace A & B Ash Lines	312	CAGE	Dec-23	N/A	-	2,796,639	-	2,796,639	2,796,639	
Hunter - 303 LP Turbine Overhaul	312	CAGE	Apr-24	N/A	-	2,759,727	-	2,759,727	2,759,727	
Hunter - 303 Boiler Rear Lower Slope Replacement	312	CAGE	Apr-24	N/A	60,934	-	-	60,934	60,934	
Huntington - U1 Boiler Rear Reheat Header & Terminal	312	CAGE	Oct-22	N/A	-	2,547,478	-	2,547,478	2,547,478	
Huntington - U2 Boiler Reheat Header Replacement	312	CAGE	Mar-24	N/A	-	2,526,444	-	2,526,444	2,526,444	
Hunter - 303 Baghouse Bags - CY24	312	CAGE	Apr-24	N/A	-	-	-	-	-	
Hunter - 300 Waste Water Pond Liner	312	CAGE	Dec-22	N/A	-	-	-	-	-	
Huntington - U1 LP Turbine Component Replacement	312	CAGE	Nov-22	N/A	-	-	-	-	-	
Hunter - 303 Stack Inlet Duct Overhaul	312	CAGE	Apr-23	N/A	1,902,103	-	-	1,902,103	1,902,103	
Hunter - 302 Replace Scrubber Outlet Header Duct	312	CAGE	Apr-23	N/A	1,852,518	-	-	1,852,518	1,852,518	
Hunter - 301 LP Turbine Blade Replacement	312	CAGE	Dec-22	N/A	-	-	1,716,178	-	1,716,178	
Dave Johnston - U0 - Mill Blanket - 2024	312	CAGE	Dec-24	N/A	-	1,682,407	-	1,682,407	1,682,407	
Hunter - 303 3-7 Feedwater Heater Replacement	312	CAGE	Various	N/A	-	1,674,240	-	1,674,240	1,674,240	
Dave Johnston - U0 - Mill Blanket - 2023	312	CAGE	Various	N/A	1,625,476	-	-	1,625,476	1,625,476	
Hunter - 303 Scrubber Component Overhaul	312	CAGE	Apr-24	N/A	1,593,711	-	-	1,593,711	1,593,711	
Hunter - 302 Scrubber Component Overhaul	312	CAGE	Apr-23	N/A	1,581,606	-	-	1,581,606	1,581,606	
Dave Johnston - U0 - Pumps and Valves - 2025	312	CAGE	Various	N/A	-	-	1,542,483	-	1,542,483	
Blundell - U0 Blundell Well Redevelopment	312	SG	Apr-23	Specific	-	-	-	-	-	
Dave Johnston - U0 - Pumps and Valves - 2024	312	CAGE	Various	N/A	1,504,790	-	-	1,504,790	1,504,790	
Huntington - U2 Burner Corner Coal Nozzle & Tip Replacement	312	CAGE	Dec-23	N/A	1,489,924	-	-	1,489,924	1,489,924	
Huntington - U1 Burner Corner Coal Nozzle & Tip repla	312	CAGE	Nov-22	N/A	-	-	-	-	-	
Hunter - 303 Burner Nozzle Overhaul	312	CAGE	Apr-24	N/A	-	1,458,120	-	1,458,120	1,458,120	
Dave Johnston - U0 - Pumps and Valves - 2023	312	CAGE	Various	N/A	1,395,788	-	-	1,395,788	1,395,788	
Dave Johnston - U0 - Mill Blanket - 2022	312	CAGE	Various	N/A	-	-	1,237,588	-	1,237,588	
Wyodak - U1 - ACC VFD Replacement CY25	312	CAGE	May-25	N/A	-	-	-	-	-	
Gadsby - ABB Controls Replacement	312	CAGE	Jul-22	N/A	-	-	-	-	-	
Dave Johnston - U0 316(b) Compliance - Barrier Net Installation	312	CAGE	Dec-23	N/A	1,194,838	-	-	1,194,838	1,194,838	
Hunter - 301 Pulverizer Component Repl - CY22	312	CAGE	Dec-22	N/A	1,102,721	-	-	1,102,721	1,102,721	
Hunter - 302 Stack Inlet Duct Overhaul	312	CAGE	Apr-23	N/A	-	527,799	-	527,799	527,799	
Naughton - U0 Blanket: Thermal Run Rate Costs CY24-CY27	312	CAGE	Various	N/A	-	1,071,711	-	1,071,711	1,071,711	
Wyodak - U1 - Pulverizer Overhaul "A" CY24	312	CAGE	Apr-24	N/A	1,063,369	-	-	1,063,369	1,063,369	
Hunter - 302 SH Division Panel Replacements	312	CAGE	Apr-23	N/A	1,037,950	-	-	1,037,950	1,037,950	
Wyodak - U1 - Pulverizer Overhaul "E" CY23	312	CAGE	May-23	N/A	-	1,026,857	-	1,026,857	1,026,857	
Hunter - 303 Baghouse Component Overhaul	312	CAGE	Apr-24	N/A	1,007,290	-	-	1,007,290	1,007,290	
Hunter - 303 3-1 & 3-2 BFPT Component Overhaul	312	CAGE	Apr-24	N/A	1,000,746	-	-	1,000,746	1,000,746	
Huntington - U2 Baghouse Bag Replacement Comp 3,6,7	312	CAGE	Dec-23	N/A	26,517,873	-	-	26,517,873	26,517,873	
Projects Less Than \$1million	312	SG	Various	N/A	46,030,346	-	-	46,030,346	46,030,346	
Projects Less Than \$1million	312	SG	Various	Specific	193,985	-	-	193,985	193,985	
Projects Less Than \$1million	312	SG	Various	Programmatic	154,608	-	-	154,608	154,608	
Steam Plant Five Year Average Removals	312	SG	Various	N/A	(66,840)	-	-	(66,840)	(66,840)	
Steam Plant Five Year Average Removals	312	CAGE	Various	N/A	(6,070,385)	-	-	(6,070,385)	(6,070,385)	
								(6,070,385)	(6,070,385)	
								20,099,237	20,099,237	
								92,647,456	92,647,456	
								926,344	926,344	
								477,089	477,089	
								(200,520)	(200,520)	
								(18,211,154)	(18,211,154)	
								182,639,047	182,639,047	

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Plant Additions**  
**Hydro Plant Additions - Total Company**

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional Plant Adds	Ref. SLC-4
Prospect 3 South Fork Woodstave flowline	332	SG-P	Dec-24	Specific	-	-	-	-	8,4,47
Toketelee Dam Rehabilitation Construction	332	SG-P	Dec-25	Specific	-	-	-	-	8,4,47
Grace Flowline Replacement	332	SG-U	Dec-25	Specific	-	-	-	-	8,4,47
North Umopqua Pump Hydro	332	SG-P	Dec-25	Specific	-	-	-	-	8,4,47
Yale Saddle Dam Remediation	332	SG-P	Oct-25	Specific	-	-	-	-	8,4,47
Fall Creek Hatchery	332	SG-P	Dec-23	Specific	36,418,742	-	-	36,418,742	8,4,48
Hydro Plant JA	332	SG-U	Various	Programmatic	3,511,796	3,705,943	6,319,070	13,536,809	
Hydro Overhaul	332	SG-U	Various	Programmatic	7,266,562	4,655,791	4,360,270	16,282,624	
Hydro West	332	SG-P	Various	Programmatic	2,140,236	512,064	-	2,652,300	
Weber Dam Improvements	332	SG-U	Dec-25	Specific	-	-	-	-	8,4,48
Swift 1 Spillway Gate Retrofit	332	SG-P	Dec-24	Specific	-	-	-	-	8,4,48
ILR 4.1,9 Future Fish Passage Stage 1 Ph	332	SG-P	Sep-22	Specific	-	-	-	-	8,4,48
Other Hydro Dam Safety East	332	SG-U	Various	Programmatic	6,887,387	294,902	871,468	8,053,757	
Other Hydro Dam Safety JA	332	SG-U	Various	Programmatic	1,930,300	3,071,945	3,419,063	8,421,308	
Hydro Relicensing East	332	SG-U	Various	Programmatic	-	7,840,955	-	7,840,955	
Cutler Surge Tank Anchor Upgrades	332	SG-U	Dec-24	Specific	-	-	-	-	
Oneida Refurbish Unit 1	332	SG-U	Nov-24	Specific	-	-	-	-	
Stewart Dam Stability/Construction	332	SG-P	Dec-24	Specific	-	-	-	-	
Other Hydro Dam Safety West	332	SG-P	Various	Programmatic	1,208,942	1,746,414	557,551	3,512,906	
Fall Creek Hatchery Bridge	332	SG-P	Dec-23	Specific	5,444,194	-	-	5,444,194	
Swift 1 Spillway Gate Bulkhead	332	SG-P	Sep-24	Specific	-	4,557,155	-	4,557,155	
Swift 1 Minimum Discharge Line	332	SG-P	Nov-24	Specific	-	-	-	-	
Toketelee 2 Turbine Refurbishment	332	SG-P	Apr-24	Specific	-	3,662,801	-	3,662,801	
Ashton Trash Rake Construction	332	SG-U	Jun-24	Specific	-	3,528,119	-	3,528,119	
Toketelee 3 Refurbish Turbine	332	SG-P	Apr-25	Specific	-	-	-	-	
Soda Spinning Reserve	332	SG-U	Dec-22	Specific	-	-	-	-	
ILR 11.2.2.12 Beaver Bay PH 2 Expansion	332	SG-P	Apr-25	Specific	-	-	-	-	
IP3 SA C.1-C.4 Fish Passage Mitigation	332	SG-P	Nov-22	Specific	-	-	-	-	
Yale Downstream Fish Passage	332	SG-P	Oct-24	Specific	-	-	-	-	
Merwin Gantry Crane Coating	332	SG-P	Jun-24	Specific	-	2,882,760	-	2,882,760	
Swift No. 1 Spillway Improvements	332	SG-P	Nov-22	Specific	-	-	-	-	
Fish Creek Forebay Improvements_Construction	332	SG-P	Dec-23	Specific	-	-	-	-	
Oneida B11 Bridge Improvements	332	SG-U	Dec-23	Specific	-	-	-	-	
Grace Flowline Liner Spring 2022	332	SG-U	Aug-22	Specific	-	-	-	-	
Cutler Refurbish Turbine Isolation Valves	332	SG-P	Feb-25	Specific	-	-	-	-	
ILR 11.2.2.2 IP Road Trail	332	SG-P	Dec-23	Specific	1,981,405	-	-	1,981,405	
Oneida Switchgear	332	SG-U	Feb-23	Specific	-	-	-	-	
Bigfork Fish Screen Rake	332	SG-U	Jul-22	Specific	-	-	-	-	
Grace Unit #3 Pivot Valve	332	SG-U	Nov-23	Specific	1,938,285	-	-	1,938,285	
Weber Plant TIV, Mud Valve, and PRV Impr	332	SG-U	Dec-25	Specific	-	-	-	-	
Hydro East	332	SG-U	Various	Programmatic	-	-	-	-	
Swift 1 TIV Valve Seal Replacement	332	SG-P	Dec-23	Specific	-	-	-	-	
North Umopqua Additional Housing	332	SG-P	Dec-24	Specific	-	-	-	-	
Swift 1 Spare GSU Replacement	332	SG-P	May-24	Specific	-	-	-	-	
Grace Unit #5 Pivot Valve	332	SG-U	May-25	Specific	-	-	1,526,332	1,526,332	
Lemolo 1 Spillway Improvements	332	SG-P	Dec-23	Specific	-	-	-	-	
ILR 11.2.2.12 Beaver Bay PH 1 Renovation	332	SG-P	Dec-23	Specific	-	-	-	-	
Yale 2 Replace Turbine Guide Bearing	332	SG-P	Nov-23	Specific	-	-	-	-	
Grace Unit #4 Pivot Valve	332	SG-U	May-25	Specific	-	-	1,405,195	1,405,195	
Weber Dam Improvements Evaluation	332	SG-U	Dec-22	Specific	-	-	-	-	
Merwin 2 Intake Screen Replacement	332	SG-P	Oct-22	Specific	-	-	-	-	
Swift 1 Switchgear, MCCs and Station Xfmr's Replace	332	SG-P	Dec-24	Specific	-	-	-	-	
Paris Hydro Project Decommissioning	332	SG-U	Jul-23	Specific	-	-	-	-	
Prospect North Fork Trash Rack Improve	332	SG-P	Aug-22	Specific	-	-	-	-	
ILR 4.3 Merwin Trap Lift Convey Mod	332	SG-P	Mar-25	Specific	-	-	-	-	
ILR 11.2.2.13 Cougar Park Renovation	332	SG-P	Mar-23	Specific	-	-	-	-	
IWF Tailrace Realignment	332	SG-P	Dec-23	Specific	-	-	-	-	
Hydro Impl On-Proj West	332	SG-P	Various	Programmatic	398,260	25,487	205,786	629,533	

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Plant Additions  
Hydro Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional CY2023 to CY2025 Plant Adds	Ref. SLC-4
Hydro South Replace Excavator	332	SG-P	Nov-22	Specific	-	-	-	-	-
Fish Creek Penstock Footing Rehabilitation	332	SG-P	Dec-22	Specific	-	-	-	-	-
Iron Gate Low Level Outlet Rehabilitation	332	SG-P	Dec-22	Specific	-	-	-	-	-
ILR 4.4.1 Swift FSC Sample Area Mod.	332	SG-P	Nov-25	Specific	-	-	-	-	-
Swift 1 Forest Camp Debris Boom Upgrade	332	SG-P	Oct-22	Specific	-	-	-	-	-
Lifton Pump Station Seismic Retrofits	332	SG-U	Dec-24	Specific	-	1,024,273	-	1,024,273	-
ILR 11.2.14 ADA Fishing Access	332	SG-P	Dec-23	Specific	-	-	-	-	-
Projects Less Than \$1million	332	SG-U	Various	Specific	69,268	1,101,178	-	1,170,446	-
Projects Less Than \$1million	332	SG-U	Various	Programmatic	-	-	-	-	-
Projects Less Than \$1million	332	SG-P	Various	Specific	2,359,523	2,405,477	87,192	4,852,192	-
Projects Less Than \$1million	332	SG-P	Various	Programmatic	-	-	-	-	-
Hydro Plant Five Year Average Removals	332	SG-U	Various	N/A	(897,910)	(897,910)	(897,910)	(2,693,730)	-
Hydro Plant Five Year Average Removals	332	SG-P	Various	N/A	(1,017,365)	(1,017,365)	(1,017,365)	(3,052,094)	-
								<u>125,576,266</u>	

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Plant Additions**  
**Other Plant Additions - Total Company**

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	CY2023 to CY2025		Ref.
								Plant Adds	Plant Adds	
Footo Creek II-IV Acquire-Repower	343	SG-W	Nov-23	Specific	81,578,586	319,600	81,896,186	81,896,186	8.4.50	
Wind Production	343	SG-W	Various	Programmatic	1,002,028	9,407,656	20,354,588	30,764,272		
Lake Side - U12 Major Inspection Overhaul - CY25	343	CAGE	Mar-25	N/A	-	-	19,219,040	19,219,040		
Lake Side - U11 Major Inspection Overhaul - CY25	343	CAGE	Mar-25	N/A	-	-	19,219,040	19,219,040		
Lake Side - U22 Major Inspection Overhaul - CY23	343	CAGE	Oct-23	N/A	17,331,361	-	17,331,361	17,331,361		
Lake Side - U21 Major Inspection Overhaul - CY23	343	CAGE	Oct-23	N/A	17,331,361	-	17,331,361	17,331,361		
Lake Side - CT11 Adv. Turbine Efficiency/UJLN Install	343	CAGE	Apr-25	N/A	-	-	14,881,661	14,881,661		
Lake Side - CT12 Adv. Turbine Efficiency/UJLN Install	343	CAGE	Apr-25	N/A	-	-	14,881,661	14,881,661		
Lake Side - CT21 Adv. Turbine Efficiency/UJLN Install	343	CAGE	Apr-24	N/A	-	14,518,007	14,518,007	14,518,007		
Lake Side - CT22 Adv. Turbine Efficiency/UJLN Install	343	CAGE	Apr-24	N/A	-	14,518,007	14,518,007	14,518,007		
Lake Side - U11 CT Rotor Replacement CY25	343	CAGE	Mar-25	N/A	-	-	12,097,463	12,097,463		
Lake Side - U12 CT Rotor Replacement CY25	343	CAGE	Mar-25	N/A	-	-	12,097,463	12,097,463		
TB Flats Wind Operating	343	SG-W	Various	Programmatic	1,505,152	2,583,328	3,503,605	7,592,085		
Ekola Flats Wind Operating	343	SG-W	Various	Programmatic	1,459,504	2,504,982	3,397,350	7,361,836		
Pryor Mountain Wind Operating	343	SG-W	Various	Programmatic	1,459,504	2,504,982	3,397,350	7,361,836		
Cedar Springs Wind Operating	343	SG-W	Various	Programmatic	1,210,452	2,077,527	2,817,618	6,105,596		
Marengo 1 Wind Operating	343	SG-W	Various	Programmatic	1,121,348	1,819,958	2,501,698	5,443,003		
Eagle Mitigation	343	SG-W	Various	Programmatic	574,373	378,968	2,739,761	3,693,101		
Dunlap 1 Wind Operating	343	SG-W	Various	Programmatic	984,056	1,597,130	2,195,399	4,776,585		
Hermiston - U2 Overhaul Capital CY23 MI	343	CAGW	Dec-22	Specific	-	-	-	-		
High Plains Wind Operating	343	SG-W	Various	Programmatic	877,672	1,424,467	1,958,059	4,260,198		
Seven Mile Hill 1 Wind Operating	343	SG-W	Various	Programmatic	877,672	1,424,467	1,958,059	4,260,198		
Glenrock 1 Wind Operating	343	SG-W	Various	Programmatic	857,544	1,391,801	1,913,158	4,162,503		
Rolling Hills Wind Operating	343	SG-W	Various	Programmatic	832,384	1,350,968	1,857,031	4,040,383		
Leaning Juniper Wind Operating	343	SG-W	Various	Programmatic	793,428	1,287,737	1,770,110	3,851,274		
Goodnoe Hills Wind Operating	343	SG-W	Various	Programmatic	743,252	1,206,305	1,658,178	3,607,734		
Hermiston - U1 Overhaul Capital CY23 HGP	343	CAGW	Nov-23	Specific	3,379,695	-	-	3,379,695		
Hermiston - U2 Overhaul Capital CY25 HGP	343	CAGW	Nov-25	Specific	-	909,978	2,787,732	2,787,732		
Marengo 2 Wind Operating	343	SG-W	Various	Programmatic	560,676	-	1,250,847	2,721,502		
Lake Side - ST10 R0 Blades Replacement CY25	343	CAGE	Mar-25	N/A	-	-	2,123,670	2,123,670		
Lake Side - U11 Wet Compression Installation	343	CAGE	Oct-23	N/A	2,117,208	-	-	2,117,208		
Lake Side - U12 Wet Compression Installation	343	CAGE	Oct-23	N/A	2,117,208	-	-	2,117,208		
Lake Side - U21 Wet Compression Installation	343	CAGE	Oct-23	N/A	2,117,208	-	-	2,117,208		
Lake Side - U22 Wet Compression Installation	343	CAGE	Oct-23	N/A	2,117,208	-	-	2,117,208		
Footo Creek Wind Operating	343	SG-W	Various	Programmatic	345,032	559,987	769,751	1,674,770		
Glenrock 3 Wind Operating	343	SG-W	Various	Programmatic	330,656	536,654	737,678	1,604,988		
McFadden Ridge 1 Wind Operating	343	SG-W	Various	Programmatic	252,664	410,074	563,682	1,226,420		
Projects Less Than \$1million	343	CAGE	Various	N/A	6,259,993	1,653,013	7,313,982	15,226,988		
Projects Less Than \$1million	343	CAGW	Various	Programmatic	289,233	285,136	292,278	866,647		
Projects Less Than \$1million	343	CAGW	Various	Programmatic	1,184,168	1,659,285	2,404,250	5,247,702		
Projects Less Than \$1million	343	SG-W	Various	Programmatic	276,430	830,680	1,329,220	2,436,330		
Other Plant Five Year Average Removals	343	SG-W	Various	Specific	-	-	-	-		
Other Plant Five Year Average Removals	343	SG-W	Various	N/A	(27,922)	(27,922)	(27,922)	(83,767)		
Other Plant Five Year Average Removals	343	SG-W	Various	N/A	(578,826)	(578,826)	(578,826)	(1,736,478)		
Other Plant Five Year Average Removals	343	CAGE	Various	N/A	(1,273,850)	(1,273,850)	(1,273,850)	(3,821,549)		
								377,397,339		

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Plant Additions**  
**Transmission Plant Additions - Total Company**

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional Plant Adds	Ref. SLC-4
Enhanced Substation Security	355	SG	Various	Specific	-	-	-	-	8.4.50
Customer New Revenue East	355	SG	Various	Programmatic	39,426,757	43,260,497	22,961,305	105,648,558	
Wildfire Mitigation - Trans	355	SG	Various	Programmatic	22,194,089	42,628,754	12,295,788	77,118,631	
Trans	355	SG	Various	Programmatic	17,355,920	8,032,206	25,963,240	51,351,366	
TMP Q2913 TSR	355	SG	Jan-25	Specific	-	-	64,771,073	64,771,073	8.4.50
Project Specialized	355	SG	Jun-24	Specific	-	63,984,153	-	63,984,153	8.4.50
Burns 500 kV Series Capacitor Bank Replacement	355	SG	Mar-25	Specific	-	35,229,575	1,053,097	36,282,672	8.4.51
EV2024 Network Upgrades for Gen Interconnection	355	SG	Dec-24	Programmatic	-	35,307,499	-	35,307,499	8.4.51
Project Litespeed	355	SG	Dec-24	Specific	-	3,088,285	9,990,929	33,462,928	8.4.51
Customer New Revenue West	355	SG	Various	Programmatic	20,383,714	-	-	24,367,503	8.4.51
Path C Transmission Improvements	355	SG	Nov-23	Specific	24,367,503	-	-	-	
Trans Investment Programs	355	SG	Various	Programmatic	-	2,735,459	-	17,588,880	
Wildfire - Trans - PP	355	SG	Various	Programmatic	12,101,806	-	2,751,615	12,297,180	8.4.51
Klamath Falls - Snow Goose 230 kV Line No. 2 TPL	355	SG	Mar-22	Specific	12,071,238	-	225,941	16,739,742	
Replace Substation Switchgear, Breakers, Reclosers - T - U'	355	SG	Various	Programmatic	5,460,206	5,562,846	5,716,690	16,369,321	8.4.51
Camp Williams 345-138 kV Transformer and 138 kV Yard Ac	355	SG	May-25	Specific	-	-	16,369,321	-	
Replace Overhead Transmission Poles - UT	355	SG	Various	Programmatic	5,277,166	5,384,565	5,529,795	16,191,526	
Lone Pine-Whetstone 230kV Line	355	SG	May-24	Specific	15,984,587	-	-	15,984,587	8.4.52
St. Johns (BPA) to Knott 118kV Line Conversion Project	355	SG	Various	Specific	13,842,657	-	-	13,842,657	8.4.52
Malin- Bonanza-new 69 kV line	355	SG	Nov-24	Specific	4,874,748	9,902,775	5,288,584	15,171,359	8.4.52
Replace - Storm & Casualty - Trans UT	355	SG	Various	Programmatic	2,571,855	4,960,227	5,088,919	14,933,895	8.4.52
Klamath Dam Removal (ESM)	355	SG	Mar-25	Specific	-	-	12,158,152	-	
Klamath Falls to Malin 230kV Line Replacement	355	SG	Nov-25	Specific	-	-	-	-	8.4.52
Castle Valley Substation - Trans	355	SG	May-25	Specific	-	-	-	-	8.4.52
Walla Walla 69kV Loop Reconfigure and Reconductor	355	SG	Nov-23	Specific	13,040,604	-	-	13,040,604	8.4.53
Aeolus Sub-Transformer Event Resolution	355	SG	Oct-23	Specific	11,895,227	-	-	11,895,227	8.4.53
Coistrp Generation Interconnection NU	355	SG	Various	Programmatic	-	3,042,474	8,687,354	11,729,828	8.4.53
Loop 90 South - Terminal into MidValley 345 ilre	355	SG	May-24	Specific	-	11,349,941	-	11,349,941	8.4.53
Customer Preference Interconnections	355	SG	Various	Programmatic	-	-	11,266,838	11,266,838	8.4.53
OTP188 UAMPS Lehi 138kV Loop (Carter to Saratoga)	355	SG	May-24	Specific	-	4,753,583	6,369,669	11,123,252	8.4.53
Replace Overhead Transmission Lines - Other - UT	355	SG	Various	Programmatic	2,532,739	2,405,555	5,426,151	10,364,445	
Project Pivot	355	SG	May-24	Specific	-	-	-	-	
Werrich to BPA Lebanon 115 kV Tie	355	SG	May-23	Specific	8,999,693	-	-	8,999,693	
North Salt Lake Conversion - Trans	355	SG	May-25	Specific	-	-	-	-	
Line 30 & 65 Convert to 115 kV: New 230-69kV Sub T	355	SG	Dec-24	Specific	-	7,379,642	1,148,499	8,528,141	
Fort Hall/BIA Goshen Kinport 2310(1185)	355	SG	Oct-23	Specific	8,298,901	-	-	8,298,901	
Flint New 115kV to 12.5kV Substation Project-T	355	SG	Dec-22	Specific	-	-	-	-	
OTP122 UAMPS-Brigham City	355	SG	May-24	Specific	-	-	-	-	
Magna Cap and Tooele - Pine Cyn Rebuild 138kV	355	SG	Various	Specific	(101)	-	-	(101)	
Pomona Heights 230-115 kV Transformers Replacement TP	355	SG	Nov-25	Specific	-	7,594,511	-	7,594,511	
Jackalope-Bixby Transmission Upgrade	355	SG	Dec-24	Specific	7,422,723	-	-	7,422,723	
Houston Lake-Ponderosa Add Second 115kV Line	355	SG	Nov-23	Specific	2,029,481	-	-	2,029,481	
Transmission Reliability Improvements - UT	355	SG	Various	Programmatic	-	2,167,094	3,000,000	7,195,575	
Columbia Substation 3-Breaker Ringbus	355	SG	Oct-25	Specific	-	-	7,039,878	7,039,878	
OTP196 UAMPS Nephi 2nd POD	355	SG	Jul-24	Specific	-	6,704,601	-	6,704,601	
Replace Substation Meters and Relays - T - UT	355	SG	Various	Programmatic	2,152,009	6,210,355	2,040,145	6,383,462	
Cust 6 UT Transm	355	SG	May-24	Specific	-	6,117,989	-	6,210,355	
Dixonville Sub Replace Transformer T-3112 with spare 25 M	355	SG	Nov-24	Specific	-	6,107,734	-	6,117,989	
Bonneville 2nd Source	355	SG	Dec-25	Specific	-	-	-	6,107,734	
Mountain Green New Substation - Trans	355	SG	May-24	Specific	-	6,079,391	-	6,079,391	
System Reinforcement - Local Transmission Projects - LT	355	SG	Various	Programmatic	-	-	6,011,992	6,011,992	
SF6 - Circuit Breaker Replacements - T - UT	355	SG	Feb-24	Specific	2,593,573	-	690,520	5,919,968	
Coistrp Gordon Butte Generation Interconnection	355	SG	Nov-22	Specific	-	-	-	5,756,114	
Lebanon Loop Reliability Upgrade Project	355	SG	Dec-22	Specific	1,034,766	-	-	1,034,766	
Q0155 UAMPS Heber Light & Power	355	SG	Dec-25	Specific	-	-	-	1,034,766	
Terminal West Bus Convert to Breaker and a Half	355	SG	Jun-24	Specific	-	5,450,000	5,464,815	5,464,815	
Cust 1 , UT Transm	355	SG	Jun-24	Specific	-	5,366,525	-	5,366,525	
Fort Hall/BIA Jim Bridger Kinport G-2067 - shared IPC	355	SG	Jun-24	Specific	-	-	-	-	

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Plant Additions**  
**Transmission Plant Additions - Total Company**

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional Plant Adds	Ref. SLC-4
Holiday XFMR 2 Upgrade to 30 MVA - Transm	355	SG	May-25	Specific	-	-	5,355,731	5,355,731	-
Transmission Protection Improvements - UT	355	SG	Various	Programmatic	2,131,327	2,229,408	851,605	5,212,339	-
Cust 5 UT Transm	355	SG	Nov-23	Specific	-	-	-	-	-
Shelvin Park Substation Increase Capacity	355	SG	Nov-22	Specific	-	-	-	-	-
Replace Overhead Transmission Lines - Other - ID	355	SG	Various	Programmatic	1,513,142	1,366,793	1,877,850	4,757,785	-
Customer System Upgrade East	355	SG	Various	Programmatic	2,251,704	1,156,403	1,159,199	4,567,306	-
Central Utah High Voltage Mitigation	355	SG	Dec-22	Specific	-	-	-	-	-
Tucker 69 kV Tie Line	355	SG	Nov-22	Specific	-	-	-	-	-
Generation Plant Removal Transmission Reconfiguration	355	SG	Nov-25	Specific	-	1,629,502	3,040,772	4,670,274	-
Goshen #3 35/161 kV 400 MVA Transformer Install TPL	355	SG	Oct-22	Specific	-	-	-	-	-
Cust 2 UT Transm	355	SG	Jun-23	Specific	4,656,566	-	-	4,656,566	-
Midpoint 500 kV Series Capacitor Bank Replacement (IDP)	355	SG	Dec-23	Specific	4,655,153	-	-	4,655,153	-
Lassen Substation Construct New Sub - N2	355	SG	Nov-22	Specific	-	-	-	-	-
Transmission Major Projects - PP	355	SG	Various	Programmatic	-	-	3,384,379	3,384,379	-
Franklin Substation 25 MVAR Shunt Capacitor TPL	355	SG	May-25	Specific	-	-	-	-	-
Lone Pine-Sage Rd Line 49-1 Conversion	355	SG	Jun-25	Specific	-	-	-	-	-
Replace - Storm & Casualty - Trans ID	355	SG	Various	Programmatic	1,349,058	1,372,713	1,411,096	4,132,867	-
Midvalley Rpl Failed #1 Transformer	355	SG	Various	Specific	-	-	-	-	-
Replace Sigurd #6 345-230kV 450 MVA XFMR	355	SG	Jun-23	Specific	3,891,133	-	-	3,891,133	-
Replace Substation Bushings, Glass & Other - T - UT	355	SG	Dec-22	Programmatic	1,610,100	1,093,373	1,123,657	3,827,131	-
Cross Hollow Install 2nd Ximr - Trans	355	SG	Dec-22	Specific	-	-	-	-	-
Riverdale-Parrish and El Monte RAS TPL	355	SG	Oct-25	Specific	3,633,986	-	-	3,633,986	-
Reroute JB Goshen 345kV line for Slide - IPC Shared	355	SG	Dec-23	Specific	-	-	-	-	-
Huntington - UO Universal Spare GSU Huntington Plant	355	SG	Nov-22	Specific	-	-	-	-	-
Nibley 138/25 kV Trf Nibley-Hyrum City RB	355	SG	Aug-22	Specific	-	-	-	-	-
Downtown 8kV System Upgrade - Trans	355	SG	Dec-24	Specific	976,513	3,538,144	1,641,754	3,538,144	-
Replace Overhead Transmission Lines - Other - WY	355	SG	Various	Programmatic	-	820,076	-	-	-
Ahtanum New 115-12.5 kV Substation T	355	SG	Mar-25	Specific	-	-	-	-	-
Cottonwood - East Mill Creek Tap	355	SG	May-24	Specific	3,108,380	3,108,380	-	3,108,380	-
BLM & Other ROW Renewals - T - UT	355	SG	Various	Programmatic	77,556	508,397	1,076,330	1,662,284	-
Wildfire Storm Costs Trans	355	SG	Various	Programmatic	1,109,300	-	-	1,109,300	-
Hunter - 301 Spare Main GSU Replacement	355	SG	Oct-22	Specific	-	-	-	-	-
Spare 230-46kV 112MVA XFMR (Pavant)	355	SG	Dec-25	Specific	-	-	2,750,000	2,750,000	-
Replace Substation Transformers - T - UT	355	SG	Various	Programmatic	500,595	1,100,461	2,731,950	2,731,950	-
Replace Substation Switchgear, Breakers, Reclosers - T - W	355	SG	Various	Programmatic	873,633	890,055	914,670	2,678,359	-
Targeted reliability improvement, Trans - UT	355	SG	Various	Programmatic	862,095	878,314	902,600	2,643,010	-
Klamath Falls -Hornet 69 kv line 9, Reconductor 5.3 miles T	355	SG	Apr-23	Specific	2,581,072	-	-	2,581,072	-
TPL Overdulfed Circuit Breaker Replacements	355	SG	Various	Programmatic	-	-	2,509,543	2,509,543	-
Mandated highway Relocations - T - UT	355	SG	Various	Programmatic	816,347	832,284	841,707	2,480,338	-
Klamath Falls-Westside 69 kv line 18-7,Reconductor 1.0 mil	355	SG	May-25	Specific	-	-	-	-	-
BLM & Other ROW Renewals - T - ID	355	SG	Various	Programmatic	312,890	1,775,126	86,543	2,174,558	-
Replace Substation Bushings, Glass & Other - T - WY	355	SG	Various	Programmatic	966,060	656,024	674,194	2,296,279	-
Replace Substation Bushings, Glass & Other - T - ID	355	SG	Various	Programmatic	858,720	601,355	618,012	2,078,087	-
DJ-Deer Creek-Big Muddy 69kV Rplcmts	355	SG	May-23	Specific	2,044,818	-	-	2,044,818	-
Cold Springs Transformer Replacement	355	SG	Oct-23	Specific	-	-	-	-	-
Banfield New 115kV to 12.5kV Substation-T	355	SG	Jun-25	Specific	-	-	-	-	-
Frannie: Replace SW1H90 and SW1H92 w/ CB	355	SG	Dec-22	Specific	-	-	-	-	-
Mobile 161-13.2kV 33MVA Ximr	355	SG	Dec-25	Specific	-	-	1,950,189	1,950,189	-
Replace Overhead Transmission Poles - ID	355	SG	Nov-22	Programmatic	608,904	621,296	638,053	1,866,253	-
FPFB Rock Springs-Kemmerer 230kV "B"	355	SG	Nov-22	Specific	-	-	-	-	-
Dixonville: Replace 500kV Series Cap Con	355	SG	Jul-22	Specific	-	-	-	-	-
Replace - Storm & Casualty - Trans WY	355	SG	Various	Programmatic	592,372	602,759	619,613	1,814,744	-
BLM & Other ROW Renewals - T - WY	355	SG	Various	Programmatic	264,248	150,135	377,505	791,888	-
Meridian Sub Repl 500kV Series Cap Cntrl	355	SG	Sep-22	Specific	-	-	-	-	-
Transmission Protection Improvements - ID	355	SG	Various	Programmatic	1,522,376	207,387	-	1,729,763	-
Replace Substation Meters and Relays - T - ID	355	SG	Various	Programmatic	559,805	570,317	586,110	1,716,231	-
Spare 161-46kV 75MVA XFMR (Sugarhill)	355	SG	Dec-25	Specific	-	-	1,700,000	1,700,000	-
Replace Substation Switchgear, Breakers, Reclosers - T - ID	355	SG	Various	Programmatic	546,021	556,285	571,669	1,673,974	-

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Transmission Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional CY2023 to CY2025 Plant Adds	Ref. SLC-4
Cust 7 WY Transm	355	SG	May-23	Specific	-	-	-	-	-
Taylorsville-Granger East Tap 46 kV line Rebuild	355	SG	Nov-22	Specific	-	-	-	-	-
BLM Sigurd-Glen Canyon	355	SG	Nov-22	Specific	-	-	-	-	-
Replace Substation Meters and Relays - T - WY	355	SG	Various	Programmatic	492,668	501,919	515,818	1,510,404	
Targeted reliability improvement, Trans - ID	355	SG	Various	Programmatic	456,403	464,990	477,847	1,399,240	
Targeted reliability improvement, Trans - WY	355	SG	Various	Programmatic	456,403	464,990	477,847	1,399,240	
Montpelier Area Voltage Support	355	SG	May-23	Specific	1,385,290	-	-	1,385,290	
Replace Substation Transformers - T - WY	355	SG	Various	Programmatic	544,787	392,653	403,512	1,340,951	
Camp Williams - Mona #1 345 kV Clearance Improvement	355	SG	May-24	Specific	-	1,316,719	-	1,316,719	
Allowance for Future capacity additions - Trans UT	355	SG	Various	Programmatic	47,341	482,313	743,478	1,273,133	
CIP-014-2 Alvey Substation BPA-PacifiCorp Security Project	355	SG	Aug-22	Specific	-	-	-	-	-
Asset Removal - T - UT	355	SG	Various	Programmatic	395,009	-	413,564	-	-
TMP Goshen-Sugarmill-Rigby 161kV Trans Line- T	355	SG	Dec-22	Specific	-	-	-	-	-
Tucker 69kV Tie Line Replace Breakers	355	SG	May-23	Specific	-	-	-	-	-
Granitsville Increase Capacity - Trans	355	SG	May-23	Specific	1,163,929	-	-	1,163,929	
Colstrip RMP Share	355	SG	Various	Programmatic	257,992	457,536	430,708	1,146,236	
Meridian RAS Expansion	355	SG	Oct-23	Specific	1,110,770	-	-	1,110,770	
Asset Removal - T - WY	355	SG	Various	Programmatic	360,501	367,278	377,435	1,105,215	
Rickreall- Construct New substation T	355	SG	May-24	Specific	-	1,069,337	-	1,069,337	
Repl 345kV Live Tank CBs ELF models @ Mona & Birch Ck	355	SG	Various	Specific	1,131,755	2,368,157	2,572,002	6,071,914	
Projects Less Than \$1million	355	SG	Various	Specific	2,429,170	2,732,568	3,015,473	8,177,212	
Projects Less Than \$1million	355	SG	Various	Programmatic	(6,074,252)	(6,074,252)	(6,074,252)	(18,222,755)	
Transmission Plant Five Year Average Removals	355	SG	Various	N/A	-	-	-	972,883,707	

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**Distribution Plant Additions - Total Company**

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	CY 2023 to CY2025 Plant Adds	Provisional Plant Adds	Ref. SLC-4
Wildfire - Dist - OR	360-373	OR	Various	N/A	46,765,062	84,297,129	85,284,227	216,346,418	-	-
Wildfire Mitigation - Dist	360-373	OR	Various	N/A	55,646,624	40,333,982	32,526,248	128,506,864	-	-
Distribution OR	360-373	OR	Various	N/A	16,229,196	12,532,805	72,433,111	101,195,111	-	-
Portland Willamette River Crossing	360-373	OR	Jan-25	N/A	-	(651,297)	134,197,319	133,546,021	-	-
Dist New Connect OR	360-373	OR	Various	N/A	27,518,461	38,118,365	51,746,706	117,383,553	-	-
Utah-New Connect - Residential	360-373	UT	Various	N/A	36,318,408	31,318,844	32,851,098	100,488,350	-	-
Wildfire - Dist - CA	360-373	CA	Various	N/A	72,045,752	-	-	72,045,752	-	-
Utah-New Connect - Commercial	360-373	UT	Various	N/A	18,591,911	16,392,713	17,610,216	52,594,839	-	-
DistUT Investment Programs	360-373	UT	Various	N/A	-	-	-	-	-	-
Distribution WA	360-373	WA	Various	Programmatic	10,506,024	3,265,503	21,258,640	35,030,167	-	-
AMI - Utah Meters 2019 -2020	360-373	UT	Various	N/A	22,279,700	-	-	22,279,700	-	-
Replace Overhead Distribution Poles - UT	360-373	UT	Various	N/A	9,820,963	10,027,709	15,415,835	35,264,507	-	-
Dist - NRUT Investment Programs	360-373	UT	Various	N/A	-	-	-	-	-	-
AMR to AMI Replacement Program - UT	360-373	UT	Various	N/A	-	11,433,000	20,165,780	31,598,780	-	-
Replace Underground Vaults & Equipment - UT	360-373	UT	Various	N/A	9,691,500	9,900,552	10,158,447	29,750,499	-	-
Distribution CA	360-373	CA	Various	N/A	5,158,319	1,198,130	9,377,703	15,734,151	-	-
New Revenue	360-373	CA	Various	N/A	8,929,010	9,106,399	9,348,318	27,383,728	-	-
Replace Overhead Distribution Lines - Crossarms & Cutouts	360-373	UT	Various	N/A	6,054,313	6,177,722	13,993,894	26,225,930	-	-
Dist New Connect WA	360-373	WA	Various	Programmatic	4,569,721	6,062,873	7,622,962	18,255,556	-	-
Targeted Circuit Hardening - Distribution V2	360-373	OR	Various	N/A	3,198,271	5,871,000	13,900,000	22,969,271	-	-
WestSmart@Scale - EV Infrastructure	360-373	UT	Various	N/A	7,495,909	6,452,504	7,703,808	21,652,222	-	-
Targeted reliability improvement, Dist - UT	360-373	UT	Various	N/A	6,559,352	6,694,952	6,870,332	20,124,636	-	-
AMI - Wyoming meters	360-373	WYP	Various	N/A	-	620,899	18,954,427	19,575,326	-	-
New Connect Meter Purchases/Replacements - UT	360-373	UT	Various	N/A	6,065,128	6,173,391	6,335,118	18,573,638	-	-
U/G Cable Test & Replace	360-373	UT	Various	N/A	5,054,084	179,448	8,341,944	13,575,477	-	-
Mandated Highway Relocations - D - UT	360-373	UT	Various	N/A	5,520,440	5,639,490	5,697,390	16,857,320	-	-
Replace Overhead Distribution Lines - Other - UT	360-373	UT	Various	N/A	5,196,151	5,301,435	5,441,061	15,938,647	-	-
Wildfire - Dist - WA	360-373	WA	Various	Programmatic	13,238,690	-	-	13,238,690	-	-
Replace Underground Cable - UT	360-373	UT	Various	N/A	4,634,586	4,634,586	4,756,458	13,931,608	-	-
Replace - Storm & Casualty - Dist UT	360-373	UT	Various	N/A	4,543,453	4,543,453	4,663,677	13,659,822	-	-
Oregon Replace Underground Cable	360-373	OR	Various	N/A	4,902,157	236,335	8,510,912	13,649,403	-	-
Oregon - Mandated Highway Relocations	360-373	OR	Various	N/A	2,473,080	3,055,829	7,587,676	13,140,429	-	-
126th South Install New Substation - Dist	360-373	CA	Nov-22	N/A	-	-	-	-	-	-
Lassen Substation Construct New Sub - N2	360-373	CA	Nov-22	N/A	-	-	-	-	-	-
Olympia Development LLC Load Project	360-373	UT	May-23	N/A	12,345,631	-	-	12,345,631	-	-
Replace Substation Meters and Relays - D - UT	360-373	UT	Various	N/A	4,019,170	4,102,796	4,210,538	12,332,504	-	-
Oregon Replace Overhead Dist Lines/Other	360-373	OR	Various	N/A	3,294,915	309,500	8,547,500	12,151,915	-	-
Idaho-New Connect - Residential	360-373	ID	Various	N/A	4,022,595	3,590,263	3,881,615	11,494,474	-	-
Unspecified OR Distribution Reinforcement	360-373	OR	Various	N/A	2,473,080	93,080	8,393,080	10,959,240	-	-
Oregon-Upgrade-Spare Transformer Additions	360-373	OR	Various	N/A	2,803,122	1,657,903	6,444,412	10,905,437	-	-
Replace Overhead Distribution Poles - ID	360-373	ID	Various	N/A	3,103,624	3,180,451	4,525,490	10,809,565	-	-
Castle Valley Substation - Dist	360-373	UT	May-25	N/A	-	-	-	-	-	-
Oregon EV Transit Program	360-373	OR	Various	N/A	1,006,229	3,153,711	5,344,674	9,504,614	-	-
Northwest Quadrant Development - Lee Creek #2	360-373	UT	May-24	N/A	9,300,000	9,300,000	9,300,000	9,300,000	-	-
Field Device Communication V2	360-373	OR	Various	N/A	4,249,966	1,762,000	3,157,657	9,169,623	-	-
DistWY Investment Programs	360-373	WYP	Various	N/A	9,108,276	-	-	9,108,276	-	-
Trapper 138-12.5 kV Substation Dist	360-373	UT	Dec-23	N/A	-	-	-	-	-	-
Nibley 138/12 kV Transformer Addition	360-373	UT	Dec-24	N/A	-	-	-	-	-	-
DistID Investment Programs	360-373	ID	Various	N/A	8,566,239	-	-	8,566,239	-	-
RG Lakeview Load Project	360-373	UT	May-23	N/A	-	-	-	-	-	-
Cust 2 UT Dist	360-373	UT	May-24	N/A	8,268,312	-	-	8,268,312	-	-
Syracuse 138-13.2 kV Transformer	360-373	UT	May-23	N/A	-	-	-	-	-	-
Jumbers Point Substation - Dist	360-373	UT	May-24	N/A	2,270,296	8,229,720	-	8,229,720	-	-
Replace Overhead Distribution Poles - WY	360-373	WYP	Various	N/A	2,315,347	2,315,347	-	8,221,245	-	-
Skypark Second 138-12 kV Transformer	360-373	UT	May-23	N/A	8,114,893	-	-	8,114,893	-	-
Altatum New 115-12.5 kV Substation D	360-373	WA	May-25	Specific	-	-	-	-	-	-
Sugarhill Second 161-12 kV Transformer	360-373	UT	Dec-25	N/A	-	-	-	-	-	-
Elkhorn Install T#2, 30 MVA	360-373	WYP	May-24	N/A	-	7,718,027	7,984,350	7,984,350	-	-



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**Distribution Plant Additions - Total Company**

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional Plant Adds	Ref. SLC-4
Wyoming-New Connect - Residential	360-373	WYP	Various	N/A	2,893,458	2,358,666	2,257,794	7,599,918	
Avian Protection - Dist WY	360-373	WYP	Various	N/A	2,017,926	2,060,096	2,110,057	6,186,080	
Banfield New 115kV to 12.5kV Substation- D	360-373	OR	Jun-25	N/A	-	-	7,440,790	7,440,790	
Flint New 115kV to 12.5kV Substation Project-D	360-373	WA	Dec-22	Specific	-	-	-	-	
Warren Transformer Addition	360-373	UT	Dec-24	N/A	-	7,226,737	-	7,226,737	
ABB DPU & TPU Relay Replacements Oregon	360-373	OR	Various	N/A	-	3,547,525	3,596,640	7,144,165	
Spanish Fork Sub Install Transformer	360-373	UT	Dec-24	N/A	-	7,100,000	-	7,100,000	
Timp Install New 12kV Transformer	360-373	UT	Dec-23	N/A	7,083,640	-	-	7,083,640	
70th South Install Second Transformer	360-373	UT	May-25	N/A	-	-	6,891,181	6,891,181	
Replace Overhead Distribution Lines - Crossarms & Cutouts	360-373	WYP	Various	N/A	2,001,341	2,042,110	2,844,620	6,888,071	
Walnut Grove Transformer Addition	360-373	UT	Dec-24	N/A	-	6,686,038	-	6,686,038	
Replace Underground Cable - WY	360-373	WYP	Various	N/A	2,152,223	2,194,908	-	6,593,012	
Enlaw LLC Load Project	360-373	UT	Dec-23	N/A	6,483,692	-	-	6,483,692	
Utah Transit Authority Load Project	360-373	UT	Jun-23	N/A	6,459,706	-	-	6,459,706	
Avian Protection - Dist ID	360-373	ID	Various	N/A	1,349,754	1,387,912	1,422,881	4,160,548	
North Salt Lake Development - Cudahy #2	360-373	UT	May-24	N/A	-	6,210,355	-	6,210,355	
Silver Creek Install Distribution Transformer	360-373	UT	Oct-24	N/A	-	6,157,404	-	6,157,404	
Krah USA LLC Service Request	360-373	OR	Dec-23	N/A	6,118,118	-	-	6,118,118	
Cust 1 UT Dist	360-373	UT	Jun-24	N/A	-	6,000,000	-	6,000,000	
Rickreal- Construct New substation D	360-373	OR	May-24	N/A	-	5,886,464	-	5,886,464	
Mill City Construct New Substation	360-373	OR	Nov-24	N/A	-	5,871,400	-	5,871,400	
Copper Hills Install 2nd Xfmr	360-373	UT	May-23	N/A	5,858,352	-	-	5,858,352	
BDO: Install 2nd 138-12.5 kV, 30 MVA Xfmr	360-373	UT	Dec-23	N/A	5,770,255	1,825,364	2,827,452	5,770,255	
Distribution Auto / Field Network - UT	360-373	UT	Various	N/A	1,009,737	-	5,660,463	5,660,463	
Holladay XFMR 2 Upgrade to 30 MVA - Dist	360-373	UT	May-25	N/A	-	-	-	-	
Rigby 161-12kV Transformer Addition	360-373	ID	May-24	N/A	-	5,632,916	-	5,632,916	
West Valley Install Second Xfmr	360-373	UT	Dec-23	N/A	5,609,558	-	-	5,609,558	
Rebuild Deer Creek Substation	360-373	WYP	May-24	N/A	1,540,015	1,574,497	1,615,448	5,371,781	
Avian Protection - Dist UT	360-373	UT	Various	N/A	-	5,330,899	5,330,899	4,729,960	
Stansbury Install Second Transformer - Dist	360-373	UT	Dec-25	N/A	-	5,282,062	-	5,282,062	
North Salt Lake Conversion - Dist	360-373	UT	May-25	N/A	-	5,000,000	5,000,000	4,712,274	
Dist New Connect CA	360-373	CA	Apr-25	N/A	868,766	1,581,888	1,414,982	4,934,002	
EX Utah Development, Mayflower Add Second Xfmr	360-373	WA	Oct-24	Specific	-	4,934,002	-	4,934,002	
Tieton Substation Capacity Increase - New Sub	360-373	WYP	Various	N/A	1,955,109	1,517,585	1,618,083	4,887,677	
Wyoming-New Connect - Commercial	360-373	WYP	Various	N/A	-	-	4,885,110	4,885,110	
Mountain Green New Substation - Dist	360-373	UT	May-25	N/A	-	-	4,876,473	4,876,473	
Bond Street Add 2nd Transformer	360-373	OR	May-25	N/A	-	-	-	-	
Grantsville Increase Capacity - Dist	360-373	UT	May-23	N/A	4,835,464	-	-	4,835,464	
American Packaging Corp Load Project	360-373	UT	May-25	N/A	-	-	4,825,948	4,825,948	
Replace Overhead Distribution Lines - Other - WY	360-373	WYP	Various	N/A	1,551,875	1,581,796	1,618,083	4,751,755	
Conser Road- Construct New 115kV to 20.8 kv substation D	360-373	OR	Nov-22	N/A	-	-	-	-	
Net Metering Installation UT	360-373	UT	Various	N/A	1,636,808	1,704,052	1,341,438	4,682,298	
Replace - Storm & Casualty - Dist WY	360-373	WYP	Various	N/A	1,484,883	1,514,927	1,549,335	4,548,945	
Albina Replace 12kv Feeder with Switchgear	360-373	OR	Dec-23	N/A	4,352,231	-	-	4,352,231	
Dist - NRWY Investment Programs	360-373	WYP	Various	N/A	-	-	-	-	
90th South Install 30 MVA Transformer - Dist	360-373	UT	Various	N/A	-	-	-	-	
Wildfire Storm Costs Dist OR	360-373	OR	Various	N/A	1,424,593	-	-	1,424,593	
AMI - Idaho 2019 meters	360-373	ID	Various	N/A	-	-	-	-	
Dist - NRID Investment Programs	360-373	ID	Various	N/A	-	-	-	-	
EX Utah Development Load Project	360-373	UT	Dec-23	N/A	3,985,802	-	-	3,985,802	
Rebuild Gordon Hollow Substation	360-373	OR	Dec-23	N/A	3,928,424	-	-	3,928,424	
Distribution or Grid Automation Phase 3	360-373	OR	Various	N/A	1,395,897	980,000	2,947,147	3,927,147	
Idaho-New Connect - Commercial	360-373	ID	Various	N/A	1,226,912	1,226,912	1,303,974	3,926,783	
Utopia Apartments Load Project - Southwest #1	360-373	UT	Apr-24	N/A	3,902,857	3,902,857	-	3,902,857	
Replace Overhead Distribution Lines - Crossarms & Cutouts	360-373	ID	Various	N/A	992,934	1,016,956	1,797,902	3,807,791	
Oregon Replace OH Dist Lines - Poles	360-373	OR	Various	N/A	3,557,052	2,352	103,511	3,662,914	
New Revenue - Feeder Reinforcement - WY	360-373	WYP	Various	N/A	1,189,986	1,214,224	1,241,586	3,645,796	
Allowance for Future capacity additions - Dist UT	360-373	UT	Various	N/A	33,221	339,072	3,170,894	3,543,186	

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**Pro Forma Plant Additions**  
**Distribution Plant Additions - Total Company**

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional Plant Adds	Ref. SLC-4
Replace Substation Switchgear, Breakers, Reclosers - D - IL	360-373	ID	Various	N/A	1,163,755	1,181,477	1,188,952	3,534,184	
City Creek Reserve, Terminal #1	360-373	UT	Dec-23	N/A	3,520,000	-	-	3,520,000	
Replace Overhead Distribution Lines - Other - ID	360-373	ID	Various	N/A	1,142,023	1,168,785	1,198,646	3,509,454	
Replace - Storm & Casualty - Dist ID	360-373	WYP	Various	N/A	1,121,200	1,148,325	1,177,516	3,447,041	
Center Street Upgrade Transformer with 115-13.2kV 33MVA	360-373	WYP	Nov-25	N/A	-	-	3,428,338	-	
STASTA LLC Load Project	360-373	UT	Various	N/A	-	-	-	-	
Ruby 69-12kV Transformer Replacement	360-373	ID	May-24	N/A	-	3,376,494	-	3,376,494	
Spare 230-34.5kV 125 MVA XFMR w/LTC (Rock Springs 20	360-373	WYP	Dec-24	N/A	-	3,200,000	-	3,200,000	
A1 Lithium Inc. Load Project	360-373	UT	Dec-24	N/A	-	3,126,598	-	3,126,598	
Conductive Composites Load Project	360-373	UT	May-23	N/A	3,096,392	1,028,427	1,052,623	3,096,392	
Replace Underground Vaults & Equipment - WY	360-373	WYP	Various	N/A	1,008,117	-	3,000,000	3,000,000	
Pallette Substation - NESC compliance for neutral	360-373	OR	Oct-25	N/A	943,236	965,931	990,553	2,899,720	
Targeted reliability improvement, Dist - ID	360-373	ID	Various	N/A	2,129,072	-	351,952	2,481,024	
OR Distribution Major Projects - PP	360-373	OR	Various	N/A	2,788,155	-	-	2,788,155	
Mobile #6 Replace Failed 138-69kV Transformer	360-373	UT	Jun-23	N/A	-	2,748,204	-	2,748,204	
Line 30 & 65 Convert to 115 kV; New 230-69kV Sub D	360-373	OR	Dec-24	N/A	-	1,358,231	-	2,687,828	
Downtown 8kV System Upgrade - Dist	360-373	UT	Various	N/A	1,329,597	-	-	2,633,621	
Canyon View - Purchase Substation Property	360-373	UT	Dec-25	N/A	-	2,627,168	-	2,627,168	
SRC Land Holdings Load Project- Toquerville #1	360-373	UT	Jun-24	N/A	-	854,970	889,501	2,614,807	
Utah-New Connect-Str Light & Otr	360-373	UT	Various	N/A	843,773	864,373	886,355	2,594,501	
Replace Underground Cable - ID	360-373	ID	Various	N/A	828,487	856,130	875,919	2,560,536	
New Connect Meter Purchases/Replacements - WY	360-373	WYP	Various	N/A	814,849	831,459	853,460	2,499,767	
Replace - Storm & Casualty - Crossarms & Cutouts - Dist - L	360-373	UT	Nov-22	N/A	-	-	-	-	
Salt Lake Dept of Airports Load Project	360-373	UT	Nov-22	N/A	800,535	821,389	842,201	2,464,125	
Replace Underground Vaults & Equipment - ID	360-373	ID	Various	N/A	802,928	819,526	840,994	2,463,448	
Mandated Public Accommodations & Other - D - UT	360-373	UT	Various	N/A	801,079	816,616	835,496	2,453,191	
Targeted reliability improvement, Dist - WY	360-373	WYP	Various	N/A	869,238	831,750	739,735	2,440,723	
Replace Substation Switchgear, Breakers, Reclosers - D - U	360-373	UT	Various	N/A	-	-	-	-	
Cross Hollow Install 2nd Ximr - Dist	360-373	UT	Nov-22	N/A	-	-	-	-	
Snarr Bank 1 - Capacity increase	360-373	UT	Nov-22	N/A	-	-	-	-	
Jefferson Sub - Increase capacity 12.5 MVA	360-373	OR	Oct-22	N/A	-	-	-	-	
Replace Substation Bushings, Glass & Other - D - UT	360-373	UT	Various	N/A	907,668	708,444	727,048	2,343,161	
New Revenue - Feeder Reinforcement - ID	360-373	ID	Various	N/A	755,061	772,423	792,097	2,319,581	
Mandated OH/UG Conversions - UT	360-373	UT	Various	N/A	726,572	741,567	761,015	2,229,174	
Amps - Control Building Addition	360-373	ID	Jun-23	N/A	2,184,735	-	-	2,184,735	
AMR Calender Meters - WA	360-373	WA	Dec-25	Specific	1,064,328	515,722	2,182,363	2,182,363	
Replace Substation Transformers - D - UT	360-373	UT	Various	N/A	2,088,484	-	529,179	2,109,228	
Orange Upgrade to 30 MVA	360-373	UT	May-23	N/A	750,157	259,297	207,410	2,088,484	
BLM & Other ROW Renewals - D - UT	360-373	UT	Various	N/A	950,610	-	-	1,216,864	
Shelvin Park Substation Increase Capacity	360-373	OR	Nov-22	N/A	-	1,943,945	-	950,610	
Proctor and Gamble Paper Company Load Project	360-373	UT	May-24	N/A	-	631,003	-	1,896,763	
Asset Removal - D - UT	360-373	UT	Various	N/A	618,227	-	647,533	1,896,763	
Riverbend Management, Inc Load Project	360-373	ID	Oct-22	N/A	-	-	-	-	
Oregon Energy Storage Project - Battery or Equivalent	360-373	OR	Various	N/A	1,765,741	-	-	1,765,741	
Elk Valley Casino Service Request (N2)	360-373	CA	Dec-22	N/A	1,717,121	-	-	1,717,121	
Moab City Upgrade Transformer	360-373	ID	Dec-23	N/A	546,399	559,830	574,066	1,680,295	
Replace Substation Meters and Relays - D - ID	360-373	UT	Various	N/A	1,632,845	1,666,306	-	1,666,306	
New Harmony Upgrade Transformer	360-373	UT	Dec-24	N/A	-	-	-	-	
Enoch Upgrade Transformer	360-373	WYP	Dec-23	N/A	529,812	540,087	552,571	1,632,845	
Neutral Extensions - WY	360-373	WYP	Various	N/A	520,160	530,764	544,761	1,622,469	
Mandated Code Compliance - D - U T	360-373	UT	Various	N/A	512,733	532,884	546,467	1,595,684	
New Connect Meter Purchases/Replacements - ID	360-373	ID	Various	N/A	1,582,406	-	-	1,582,406	
Taylor Increase Capacity 30 MVA 46kV	360-373	UT	Dec-23	N/A	482,781	495,655	500,280	1,478,716	
Mandated Highway Relocations - D - ID	360-373	ID	Various	N/A	529,720	432,125	442,107	1,403,952	
Replace Substation Bushings, Glass & Other - D - WY	360-373	WYP	Various	N/A	455,724	453,266	452,801	1,361,790	
Utah-New Connect - Irrigation	360-373	UT	Various	N/A	420,283	428,670	438,623	1,287,576	
Replace Substation Meters and Relays - D - WY	360-373	WYP	Various	N/A	-	-	-	-	
CA Distribution Major Projects - PP	360-373	CA	Various	N/A	-	-	1,249,555	1,249,555	

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Plant Additions  
Distribution Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional CY 2023 to CY 2025 Plant Adds	Ref. SLC-4
Apple Valley Install New Dist Sub	360-373	UT	May-23	N/A	1,240,253	-	-	1,240,253	
BLM & Other ROW Renewals - D - WY	360-373	WYP	Various	N/A	347,953	168,918	200,767	717,638	
Mandated Highway Relocations - D - WY	360-373	WYP	Various	N/A	334,913	341,862	344,545	1,021,320	
Mandated Joint Use - UT	360-373	UT	Various	N/A	400,280	408,552	211,076	1,019,909	
Spare 46-12.47 30MVA XFMR	360-373	UT	Jul-22	N/A	-	-	-	-	
Temple Square - load addn in Downtown SLC	360-373	UT	Nov-22	N/A	-	-	-	-	
St. John Increase Capacity	360-373	UT	Oct-22	N/A	-	-	-	-	
Projects Less Than \$1million	360-373	CA	Various	N/A	83,286	-	-	83,286	
Projects Less Than \$1million	360-373	ID	Various	N/A	1,273,035	1,547,502	1,566,258	4,406,794	
Projects Less Than \$1million	360-373	WA	Various	Specific	-	-	-	-	
Projects Less Than \$1million	360-373	WYP	Various	N/A	2,571,088	3,069,292	4,723,946	10,364,326	
Projects Less Than \$1million	360-373	OR	Various	N/A	-	-	-	-	
Projects Less Than \$1million	360-373	UT	Various	N/A	5,624,238	2,606,199	1,307,696	9,538,132	
Distribution Plant Five Year Average Removals	360-373	CA	Various	N/A	(954,359)	(954,359)	(954,359)	(2,863,077)	
Distribution Plant Five Year Average Removals	360-373	ID	Various	N/A	(1,205,803)	(1,205,803)	(1,205,803)	(3,617,408)	
Distribution Plant Five Year Average Removals	360-373	WA	Various	N/A	(2,106,636)	(2,106,636)	(2,106,636)	(6,319,908)	
Distribution Plant Five Year Average Removals	360-373	WYP	Various	N/A	(3,275,714)	(3,275,714)	(3,275,714)	(9,827,141)	
Distribution Plant Five Year Average Removals	360-373	OR	Various	N/A	(10,534,721)	(10,534,721)	(10,534,721)	(31,604,162)	
Distribution Plant Five Year Average Removals	360-373	UT	Various	N/A	(11,714,874)	(11,714,874)	(11,714,874)	(35,144,621)	
								1,918,782,199	

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Plant Additions**  
**General Plant Additions - Total Company**

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional CY 2023 to CY 2025 Plant Adds	Ref. SLC-4
North Temple Property	397	SO	Various	Specific	-	-	-	-	8.4.53
PMOC/PSO Service Center	397	OR	Dec-25	N/A	-	-	63,423,870	63,423,870	-
Replace Vehicles - UT	397	UT	Various	N/A	9,519,127	9,814,470	22,909,415	42,243,012	-
Vehicles OR	397	OR	Various	N/A	7,340,716	10,742,835	15,256,167	33,339,717	-
Bend Service Center	397	OR	Dec-24	N/A	-	36,175,493	-	36,175,493	8.4.54
New SLC Data Center	397	SO	Dec-25	Specific	-	-	-	-	-
Terminal - T&D Operations Campus	397	UT	Oct-25	N/A	-	-	23,204,718	23,204,718	-
Replace Vehicles - WY	397	WYP	Various	N/A	4,060,056	4,184,992	9,758,075	18,003,123	-
PP Com investment program	397	OR	Various	N/A	4,156,316	3,599,001	6,033,934	13,789,251	-
Index AR Training Modules V2	397	SO	Various	Specific	6,432,968	5,582,670	4,284,964	16,300,603	8.4.54
LCT Open Office Plan	397	SO	Jun-23	Specific	11,190,647	-	-	11,190,647	8.4.54
PP Com investment program	397	SO	Various	Programmatic	34,573	-	8,828,040	8,862,613	-
Unix/Linux/Storage - Infrastructure	397	SO	Various	Programmatic	3,888,303	5,155,954	3,414,548	12,458,805	-
Network/Security - OT Infrastructure	397	SO	Various	Programmatic	4,915,196	3,832,771	3,159,039	11,907,006	-
Riverton Service Center	397	WYP	Dec-25	N/A	-	-	10,709,082	10,709,082	-
Terminal Training Campus Expansion	397	UT	Sep-25	N/A	-	-	10,565,789	10,565,789	-
Rock Springs Service Center Purchase	397	WYP	Various	N/A	-	-	3,938,044	3,938,044	-
PP Com investment program	397	UT	Various	N/A	2,781,554	1,935,960	2,044,791	6,762,305	-
AMI - Wyoming IT Comm Network	397	WYP	Various	N/A	-	1,136,653	7,186,340	8,322,993	-
Remodel Field Facilities	397	UT	Various	N/A	-	-	8,024,247	8,024,247	-
Replace Other General Plant - UT	397	UT	Various	N/A	2,813,475	2,441,940	2,533,009	7,788,424	-
PP Com investment program	397	CAGE	Various	N/A	2,984,870	2,132,458	2,375,498	7,492,825	-
Vehicles WA	397	WA	Various	Programmatic	1,092,524	2,148,567	2,486,095	5,727,186	-
Replace Vehicles - ID	397	ID	Various	N/A	1,320,386	1,370,056	3,200,029	5,890,471	-
Telecom - Corporate Network	397	OR	Various	Programmatic	2,751,760	1,908,558	2,109,553	6,769,872	-
Central Oregon Training Campus Expansion	397	OR	Dec-25	N/A	-	-	5,395,589	5,395,589	-
Cloud/Windows	397	SO	Various	Programmatic	1,190,952	2,069,498	2,097,397	5,357,847	-
Enterprise Ops	397	SO	Various	Programmatic	1,541,747	1,738,357	1,972,065	5,252,169	-
Hydro Vehicles	397	SG	Various	Programmatic	1,160,906	660,271	676,810	2,497,987	-
Replace Other General Plant - WY	397	WYP	Various	N/A	1,560,353	1,769,585	1,803,183	5,133,121	8.4.58
Maximo PAC Generation Release (not in original scope of Fi	397	SO	Jan-25	Specific	-	-	-	-	-
Gen - SitusUT Investment Programs	397	UT	Various	N/A	-	-	-	-	-
PP Com investment program	397	CAGW	Various	Programmatic	457,176	3,718,581	637,230	4,812,987	-
Replace Tools - UT	397	UT	Various	N/A	1,551,026	1,601,450	1,649,144	4,801,620	-
Vehicles CA	397	CA	Various	N/A	1,267,809	1,432,378	1,729,850	4,430,038	-
Oracle- Mobile GIS	397	SO	Dec-25	Specific	-	-	-	-	8.4.58
Structures OR	397	OR	Various	N/A	1,377,091	1,827,669	632,221	3,836,981	-
PP Com investment program	397	WYP	Various	N/A	128,917	1,252,535	1,238,859	2,620,312	-
PP Com investment program	397	WA	Various	Programmatic	845,643	1,732,775	1,031,282	3,609,700	-
22 DellEMC Storage and Compute-common	397	SO	Dec-22	Specific	918,000	1,312,740	1,347,395	3,578,135	-
Substation Router/Sw TOMS	397	SO	Various	Programmatic	2,287,803	3,203,672	227,763	3,203,672	-
Casper Power Office - Purchase	397	WYP	Mar-24	N/A	-	609,978	-	3,125,545	-
PP Com investment program	397	CAGW	Various	Programmatic	-	3,093,133	-	3,093,133	-
PP Com investment program	397	CAGE	Various	N/A	912,231	477,000	36,500	1,089,070	-
General Plant OR	397	OR	Various	N/A	807,842	912,231	932,492	2,652,566	-
PAC FIPS 201 (Phys Security Rep)	397	ID	Jun-24	Specific	454,436	1,250,981	643,996	2,349,413	8.4.58
PP Com investment program	397	UT	Various	N/A	1,240,300	-	-	1,240,300	-
AMI - Utah IT Comm Network	397	SO	Various	Specific	-	-	-	-	-
2021 VXRail Common Use	397	SO	Oct-22	Specific	-	-	-	-	-
Oracle- UII	397	SO	Dec-25	Specific	755,068	382,647	824,772	2,157,883	8.4.59
PP Com investment program	397	CA	Various	N/A	-	-	-	1,962,487	-
Gen - SitusUT Investment Programs	397	UT	Various	N/A	-	-	-	-	-
Telecom - Voice	397	SO	Various	Programmatic	888,802	-	907,228	1,796,030	-
EMC ELA	397	SO	Jun-25	Specific	-	-	1,747,160	1,747,160	-
Monarch PAC6 Upgrade and HW TOM	397	SO	Aug-22	Specific	-	-	-	-	-
Maximo Implementation PAC T&D (1b) Supplemental	397	SO	Jan-25	Specific	-	-	-	-	-
Hydro General Plant	397	SG	Various	Programmatic	593,106	335,638	344,045	1,272,789	-

PacificCorp  
Washington 2023 General Rate Case  
Pro Forma Plant Additions  
General Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional Plant Adds	Ref. SLC-4
General Plant WA	397	WA	Various	Programmatic	214,920	215,286	746,623	1,176,830	
Corporate Router/Switch TOM 20/21	397	SO	Sep-22	Specific	-	1,434,236	-	-	
AN010 - Customer - Ancillary - Customer Mobile Apps for IO	397	SO	Dec-24	Specific	-	-	-	1,434,236	
Rowberry; Rebuild/Replace Damaged Equip	397	UT	Aug-22	N/A	-	-	-	-	
PP Com investment program	397	SO	Various	Programmatic	685,403	189,142	336,283	1,210,828	
SAP & Corporate Systems - Applications	397	SO	Various	Programmatic	443,003	515,484	421,748	1,380,235	
NTO ACI Network Build- Common Use	397	SO	Jul-22	Specific	-	-	-	-	
Replace Integrated Resource Plan-Plexos - Licenses	397	SO	Jul-23	Specific	1,305,600	-	-	1,305,600	
General Plant CA	397	CA	Various	N/A	168,313	171,568	707,126	1,047,007	
Wind General	397	SG	Various	Programmatic	185,869	212,909	218,242	617,021	
Cutter to Rabbit Mtn MW Replacement	397	UT	Nov-22	N/A	-	-	-	-	
Budget Placeholder Power Supply	397	SO	Sep-22	Specific	-	-	-	-	
Replace Tools - WY	397	WYP	Various	N/A	401,410	387,099	398,550	1,187,058	
Customer- Post Implementation	397	SO	Various	Programmatic	-	-	-	-	
Cleveland Ave Sub to Pilot Butte Sub Fiber	397	OR	Dec-25	N/A	-	-	1,152,246	1,152,246	
Portland Metro Fiber	397	OR	Dec-25	N/A	-	-	1,152,246	1,152,246	
PP Com investment program	397	SO	Various	Programmatic	1,018,541	131,920	-	1,150,461	
Harrison to Holladay Fiber Upgrade	397	OR	Dec-24	N/A	-	1,124,142	-	1,124,142	
Repl Prospect Hill Comm Site	397	CAGE	Dec-23	N/A	1,091,400	-	-	1,091,400	
2019 TIBCO TOM and Upgrade	397	SO	Sep-22	Specific	-	-	-	-	
World Service Center - Purchase	397	WYP	May-23	N/A	1,056,352	-	-	1,056,352	
DMX Replacement (Populus Area)	397	CAGE	Dec-25	N/A	-	-	-	-	
MW CES Ring Deployment	397	CAGW	Dec-24	Specific	-	1,024,536	1,037,021	1,037,021	
Projects Less Than \$1million	397	SO	Various	Specific	1,464,031	982,025	1,079,385	1,024,536	
Projects Less Than \$1million	397	SO	Various	Specific	1,215,882	291,183	697,572	3,525,442	
Projects Less Than \$1million	397	SO	Various	Programmatic	2,606,350	1,534,673	1,234,585	2,204,636	
Projects Less Than \$1million	397	CAGE	Various	N/A	-	-	-	5,375,608	
Projects Less Than \$1million	397	CAGW	Various	Specific	-	-	-	-	
Projects Less Than \$1million	397	CAGW	Various	Programmatic	22,238	-	-	22,238	
Projects Less Than \$1million	397	SG	Various	Specific	65,742	-	-	65,742	
Projects Less Than \$1million	397	SG	Various	Specific	90,102	-	-	90,102	
Projects Less Than \$1million	397	SG	Various	Programmatic	90,887	152,955	75,490	318,547	
Projects Less Than \$1million	397	CA	Various	N/A	103,511	39,255	233,653	233,653	
Projects Less Than \$1million	397	ID	Various	N/A	440,023	298,814	305,234	1,044,071	
Projects Less Than \$1million	397	WA	Various	N/A	174,272	208,074	77,491	459,837	
Projects Less Than \$1million	397	WYP	Various	Programmatic	330,806	28,334	37,365	396,505	
Projects Less Than \$1million	397	OR	Various	N/A	-	-	-	-	
Projects Less Than \$1million	397	UT	Various	N/A	198,756	73,504	75,693	347,953	
General Plant Five Year Average Removals	397	SO	Various	N/A	(1,075,467)	(1,075,467)	(1,075,467)	(3,226,401)	
								478,821,678	

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Plant Additions**  
**Intangible Plant Additions - Total Company**

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional Plant Adds	Ref. SLC-4
Oracle Customer Information System - Capital	303	SO	Sep-25	Specific	-	-	136,831,395	136,831,395	8.4.54
Oracle Back Office (ERP/EPM/SCM) - Capital	303	SO	Jan-25	Specific	-	-	-	-	8.4.55
PP IT software investment program	303	SO	Various	Programmatic	16,567,140	14,928,842	11,910,685	43,406,667	-
WAM (Maximo) Phase 1b Capital Wires	303	SO	Jan-25	Specific	-	-	-	-	8.4.56
Oracle Technology - Analytics	303	SO	Dec-25	Specific	-	-	-	-	8.4.59
Maximo PAC Generation Release (not in original scope of Field AI)	303	SO	Jan-25	Specific	-	-	-	-	8.4.56
WAM (Maximo) Phase 1a Capital Substation (plus PowerBase)	303	SO	Jul-22	Specific	-	-	-	-	8.4.56
Oracle Back Office (HCM) - Capital	303	SO	Jan-25	Specific	-	-	-	-	8.4.57
APM - Asset Performance Maintenance	303	SO	Dec-25	Specific	-	-	16,818,094	16,818,094	8.4.57
Oracle- Mobile GIS	303	SO	Dec-25	Specific	-	-	-	-	8.4.58
Power Plan	303	SO	Jan-25	Specific	-	-	-	-	8.5.56
Oracle Capital Projects (OCE) - Capital	303	SO	Jan-25	Specific	-	-	-	-	8.4.59
PAC FIPS 201 (Phys Security Repl)	303	SO	Jun-24	Specific	-	-	-	-	8.4.58
PP IT software investment program	303	SO	Various	Programmatic	2,497,885	144,529	5,676,904	8,319,318	-
Network/Security - OT Infrastructure	303	SO	Various	Programmatic	3,950,235	3,505,577	1,806,178	9,261,990	-
Oracle- UII	303	SO	Dec-25	Specific	-	-	-	-	8.4.59
Oracle Operations (OFSC) - Capital	303	SO	Jan-25	Specific	-	-	-	-	-
Monarch PAC6 Upgrade and HW TOM	303	SO	Aug-22	Specific	-	-	-	-	-
GWD (Graphical Work Design)	303	SO	Mar-24	Specific	-	7,711,652	-	7,711,652	-
New SLC Data Center	303	SO	Dec-25	Specific	-	-	-	-	-
AN010 - Customer - Ancillary - Customer Mobile Apps for iOS and Android	303	SO	Dec-24	Specific	-	-	-	-	-
SAP & Corporate Systems - Applications	303	SO	Various	Programmatic	1,772,014	2,061,936	1,686,992	5,520,942	-
Replace Integrated Resource Plan-Plexos - Licenses	303	SO	Jul-23	Specific	5,222,400	-	-	5,222,400	-
Customer- Post Implementation	303	SO	Various	Specific	2,239,390	2,239,390	2,239,390	4,717,861	-
PP IT software investment program	303	SO	Various	Programmatic	239,081	516,650	4,067,544	4,562,902	-
Oracle Customer CX Support - Capital	303	SO	Sep-25	Specific	-	-	4,067,544	4,067,544	-
Transmission & Distribution - Applications	303	SO	Various	Programmatic	2,936,543	-	832,380	3,768,923	-
AMI/Linux/Storage - Infrastructure	303	SO	Various	Programmatic	1,354,115	1,484,242	853,637	3,691,994	-
Unix/Linux/Storage - Infrastructure	303	SO	Various	Specific	3,400,012	-	-	3,400,012	-
AMI Headend- SSN/Itron Conversion	303	SO	Mar-23	Specific	-	-	3,316,513	3,316,513	-
Oracle Customer Decision Support (DSS-T) - Capital	303	SO	Sep-25	Specific	-	-	-	-	-
PAC FIPS 201 Pinnacle Repl- Interim	303	SO	Dec-22	Specific	-	-	-	-	-
Maximo Implementation PAC T&D (1b) Supplemental	303	SO	Jan-25	Specific	-	-	-	-	-
PowerPlan Upgrades	303	SO	Various	Specific	942,833	883,906	3,068,400	3,068,400	-
UII B2 Model/Plant Tax Standard Calcs	303	SO	Dec-23	Specific	2,448,000	-	1,178,541	3,005,280	-
EBI - Applications	303	SO	Various	Programmatic	-	-	1,125,528	2,448,000	-
AN009 - Content Mgmt Migration to Oracle Tools	303	SO	Jan-24	Specific	1,164,730	2,254,308	-	2,290,258	-
Oracle Customer CX Communications - Capital	303	SO	Dec-22	Specific	-	-	-	-	-
Oracle Customer CX Engagement - Capital	303	SO	Sep-22	Specific	-	-	-	-	-
AN046 - Customer - Ancillary - Customer Correspondence Mgmt	303	SO	Dec-23	Specific	1,992,340	-	-	1,992,340	-
Telecom - Corporate Network	303	SO	Various	Programmatic	846,908	477,139	527,388	1,851,436	-
Statement Redesign	303	SO	Various	Specific	-	948,000	861,600	1,809,600	-
Endur Upgrade/replace	303	SO	Dec-25	Specific	-	-	1,723,200	1,723,200	-
Vegetation Management (PVM/Mobile)	303	SO	Dec-25	Specific	-	-	1,723,200	1,723,200	-
UII RVN Replacement	303	SO	Dec-23	Specific	1,632,000	-	-	1,632,000	-
AN23- Customer - Ancillary - OpenMethods Single Point of Integration	303	SO	Nov-24	Specific	-	1,524,894	-	1,524,894	-
Azure growth	303	SO	Jun-24	Specific	-	1,468,800	-	1,468,800	-
Maximo Upgrade to V8 for PAC T&D	303	SO	Sep-24	Specific	-	1,468,800	-	1,468,800	-
Generation Trading Mgmt-PCI- Licenses	303	SO	Aug-24	Specific	-	1,404,471	-	1,404,471	-
Cloud/Windows	303	SO	Various	Programmatic	297,738	517,375	524,349	1,339,462	-
Enterprise Ops	303	SO	Various	Programmatic	369,227	434,589	483,016	1,316,833	-
Business Phase 2: Commercial Customer microsite	303	SO	Dec-25	Specific	-	-	1,279,200	1,279,200	-
UII Plant Book/Capex front end	303	SO	Dec-23	Specific	1,224,000	-	-	1,224,000	-
IBM Software License Renewal- ESSO	303	SO	Jun-23	Specific	1,020,000	-	-	1,020,000	-
BMC Software Renewal- DB2	303	SO	Jun-23	Specific	1,020,000	-	-	1,020,000	-
Projects Less Than \$1million	303	SO	Various	Specific	2,987,784	2,162,000	3,424,909	8,574,693	-
Projects Less Than \$1million	303	SO	Various	Programmatic	229,500	550,386	1,396,035	2,175,921	-
								308,233,304	

**PacifiCorp  
Washington 2023 General Rate Case  
Labor Day Wildfire Restoration Capital Removal**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Transmission Plant	355	RES	(139,066,017)	SG	7.979%	(11,095,768)	
Distribution Plant <sup>1</sup>	360	RES	(744,880)	WA	Situs	-	
Distribution Plant <sup>1</sup>	361	RES	(1,411,995)	WA	Situs	-	
Distribution Plant <sup>1</sup>	362	RES	(11,715,872)	WA	Situs	-	
Distribution Plant <sup>1</sup>	364	RES	(15,311,356)	WA	Situs	-	
Distribution Plant <sup>1</sup>	365	RES	(9,634,896)	WA	Situs	-	
Distribution Plant <sup>1</sup>	366	RES	(4,780,183)	WA	Situs	-	
Distribution Plant <sup>1</sup>	367	RES	(11,151,200)	WA	Situs	-	
Distribution Plant <sup>1</sup>	368	RES	(16,879,220)	WA	Situs	-	
Distribution Plant <sup>1</sup>	369	RES	(10,437,703)	WA	Situs	-	
Distribution Plant <sup>1</sup>	370	RES	(2,857,158)	WA	Situs	-	
Distribution Plant <sup>1</sup>	371	RES	(98,786)	WA	Situs	-	
Distribution Plant <sup>1</sup>	373	RES	(707,457)	WA	Situs	-	
			<u>(224,796,724)</u>			<u>(11,095,768)</u>	8.8.1_R
<b>Adjustment to Depreciation Reserve:</b>							
Transmission Plant	108TP	RES	3,779,515	SG	7.979%	301,559	
Distribution Plant <sup>1</sup>	108360	RES	23,238	WA	Situs	-	
Distribution Plant <sup>1</sup>	108361	RES	44,051	WA	Situs	-	
Distribution Plant <sup>1</sup>	108362	RES	365,506	WA	Situs	-	
Distribution Plant <sup>1</sup>	108364	RES	477,676	WA	Situs	-	
Distribution Plant <sup>1</sup>	108365	RES	300,585	WA	Situs	-	
Distribution Plant <sup>1</sup>	108366	RES	149,130	WA	Situs	-	
Distribution Plant <sup>1</sup>	108367	RES	347,890	WA	Situs	-	
Distribution Plant <sup>1</sup>	108368	RES	526,590	WA	Situs	-	
Distribution Plant <sup>1</sup>	108369	RES	325,630	WA	Situs	-	
Distribution Plant <sup>1</sup>	108370	RES	89,136	WA	Situs	-	
Distribution Plant <sup>1</sup>	108371	RES	3,082	WA	Situs	-	
Distribution Plant <sup>1</sup>	108373	RES	22,071	WA	Situs	-	
			<u>6,454,100</u>			<u>301,559</u>	8.8.1_R
<b>Adjustment to Tax:</b>							
Transmission ADIT - SG	282	RES	6,486,787	SG	7.979%	517,566	

<sup>1</sup>Distribution Plant above is allocated to CA & OR, hence no Washington allocated amount

**Description of Adjustment:**

This adjustment removes the Labor Day Wildfire Restoration capital projects from the Test Period. Correspondingly, these projects are also excluded from the depreciation normalizing calculations in Adjustment 6.1 for Rate Year 1, and Adjustment 14.2 for Rate Year 2.

*In preparing this adjustment in direct, the Company had misidentified some distribution costs for states outside of Washington as transmission assets. As a result, Adjustment 8.8 in the Company's direct filing removed too much capital from rate base on a Washington-allocated basis. This rebuttal adjustment now shows the correct amounts.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Remove Labor Day Wildfire Restoration**  
**Base Period Capital Project Balances**

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**Capital Placed In-Service - EOP June 2022**

Project	State	Function	Factor	EOP Jun-22
Archie Creek Fire Damage Repair	OR	Distribution	OR	22,728,427
Archie Creek Fire Damage Repair	OR	Transmission	SG	80,836,964
Slater Fire (Happy Camp) Fire Damage	CA	Distribution	CA	12,165,634
Slater Fire (Happy Camp) Fire Damage	OR	Distribution	OR	3,874,367
Slater Fire (Happy Camp) Fire Damage	OR/CA	Transmission	SG	54,319,969
Beachie Crk Fire Damage Restoration	OR	Transmission	SG	-
Almeda Fire Damage Repair	OR	Distribution	OR	11,018,625
Almeda Fire Damage Repair	OR	General	SO	-
Almeda Fire Damage Repair	OR	Transmission	SG	979,133
Beachie Creek Fire Damage Repair	OR	Distribution	OR	3,504,365
Two Four Two Fire Damage Repair	OR	Transmission	SG	730,578
Two Four Two Fire Damage Repair	OR	Distribution	OR	6,260,467
S. Obenchain Fire Damage Repair	OR	Transmission	SG	70,242
S. Obenchain Fire Damage Repair	OR	Distribution	OR	633,582
Echo Mountain Fire Damage Repair	OR	Distribution	OR	25,545,240
Echo Mountain Fire Damage Repair	OR	Transmission	SG	2,129,131

**Total** **224,796,724**  
Ref 8.8\_R

**Accumulated Depreciation Reserve**

Project	State	Function	Factor	EOP Jun-22
Archie Creek Fire Damage Repair	OR	Distribution	OR	(771,524)
Archie Creek Fire Damage Repair	OR	Transmission	SG	(1,891,125)
Slater Fire (Happy Camp) Fire Damage	CA	Distribution	CA	(471,007)
Slater Fire (Happy Camp) Fire Damage	OR	Distribution	OR	(89,529)
Slater Fire (Happy Camp) Fire Damage	OR/CA	Transmission	SG	(1,631,818)
Beachie Creek Fire Damage Repair	OR	Transmission	SG	-
Almeda Fire Damage Repair	OR	Distribution	OR	(285,771)
Almeda Fire Damage Repair	OR	General	SO	-
Almeda Fire Damage Repair	OR	Transmission	SG	(30,523)
Beachie Creek Fire Damage Repair	OR	Distribution	OR	(131,576)
Two Four Two Fire Damage Repair	OR	Transmission	SG	(10,244)
Two Four Two Fire Damage Repair	OR	Distribution	OR	(303,136)
S. Obenchain Fire Damage Repair	OR	Transmission	SG	(2,936)
S. Obenchain Fire Damage Repair	OR	Distribution	OR	(22,451)
Echo Mountain Fire Damage Repair	OR	Distribution	OR	(599,591)
Echo Mountain Fire Damage Repair	OR	Transmission	SG	(212,871)

**Total** **(6,454,100)**  
Ref 8.8\_R



# Tab 9 - Other Adjustments (RY1)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Production Factor (Tab 9)  
TOTAL

	9.1_R Total Normalized	9.1.1_R (cont.) Production Factor Adjustment - Year 1	9.1.1_R (cont.) Production Factor Adjustment - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	103,011	-	103,011
5 Other Operating Revenues	(5,533)	-	(5,533)
6 Total Operating Revenues	<u>97,479</u>	<u>-</u>	<u>97,479</u>
7			
8 Operating Expenses:			
9 Steam Production	179,926	-	179,926
10 Nuclear Production	-	-	-
11 Hydro Production	573	-	573
12 Other Power Supply	865,949	-	865,949
13 Transmission	72,015	-	72,015
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	<u>1,118,463</u>	<u>-</u>	<u>1,118,463</u>
20 Depreciation	23,042	23,042	-
21 Amortization	-	-	-
22 Taxes Other Than Income	1,193	-	1,193
23 Income Taxes: Federal	(255,113)	(4,839)	(250,274)
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>887,586</u>	<u>18,203</u>	<u>869,382</u>
29			
30 Operating Rev For Return:	<u>(790,107)</u>	<u>(18,203)</u>	<u>(771,904)</u>
31			
32 Rate Base:			
33 Electric Plant In Service	192,587	192,587	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	<u>192,587</u>	<u>192,587</u>	<u>-</u>
45			
46 Deductions:			
47 Accum Prov For Deprec	(195,347)	(195,347)	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	<u>(195,347)</u>	<u>(195,347)</u>	<u>-</u>
56			
57 Total Rate Base:	<u>(2,760)</u>	<u>(2,760)</u>	<u>-</u>
58			
59			
60 Estimated ROE impact	-0.134%	-0.003%	-0.131%
61 Estimated Price Change	1,050,646	23,933	1,026,713
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	(1,045,220)	(23,042)	(1,022,178)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>(1,045,220)</u>	<u>(23,042)</u>	<u>(1,022,178)</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>(1,045,220)</u>	<u>(23,042)</u>	<u>(1,022,178)</u>
77 Renewable Income Tax Credit	-	-	-
78 Federal Income Taxes	<u>(219,496)</u>	<u>(4,839)</u>	<u>(214,657)</u>

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Production Factor (Tab 9)  
RESTATING

	9.1_R	9.1.1_R	
	Production Factor	(cont.) Production	
	Adjustment - Year 1	Factor Adjustment -	
	Total Normalized	Year 1	
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 Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	-	-	-
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	-	-
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	-	-	-
29			
30 Operating Rev For Return:	-	-	-
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	-	-	-
45			
46 Deductions:			
47 Accum Prov For Deprec	-	-	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	-	-	-
56			
57 Total Rate Base:	-	-	-
58			
59			
60 Estimated ROE impact	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	-
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	-	-	-
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	-	-	-
77 Renewable Income Tax Credit	-	-	-
78 Federal Income Taxes	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY  
Production Factor (Tab 9)  
PRO FORMA

	9.1_R Total Normalized	9.1.1_R (cont.) Production Factor Adjustment - Year 1	9.1.1_R (cont.) Production Factor Adjustment - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	103,011	-	103,011
5 Other Operating Revenues	(5,533)	-	(5,533)
6 Total Operating Revenues	<u>97,479</u>	<u>-</u>	<u>97,479</u>
7			
8 Operating Expenses:			
9 Steam Production	179,926	-	179,926
10 Nuclear Production	-	-	-
11 Hydro Production	573	-	573
12 Other Power Supply	865,949	-	865,949
13 Transmission	72,015	-	72,015
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	<u>1,118,463</u>	<u>-</u>	<u>1,118,463</u>
20 Depreciation	23,042	23,042	-
21 Amortization	-	-	-
22 Taxes Other Than Income	1,193	-	1,193
23 Income Taxes: Federal	(255,113)	(4,839)	(250,274)
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>887,586</u>	<u>18,203</u>	<u>869,382</u>
29			
30 Operating Rev For Return:	<u>(790,107)</u>	<u>(18,203)</u>	<u>(771,904)</u>
31			
32 Rate Base:			
33 Electric Plant In Service	192,587	192,587	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	<u>192,587</u>	<u>192,587</u>	<u>-</u>
45			
46 Deductions:			
47 Accum Prov For Deprec	(195,347)	(195,347)	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	<u>(195,347)</u>	<u>(195,347)</u>	<u>-</u>
56			
57 Total Rate Base:	<u>(2,760)</u>	<u>(2,760)</u>	<u>-</u>
58			
59			
60 Estimated ROE impact	-0.155%	-0.004%	-0.152%
61 Estimated Price Change	1,050,646	23,933	1,026,713
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	(1,045,220)	(23,042)	(1,022,178)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>(1,045,220)</u>	<u>(23,042)</u>	<u>(1,022,178)</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>(1,045,220)</u>	<u>(23,042)</u>	<u>(1,022,178)</u>
77 Renewable Income Tax Credit	-	-	-
78 Federal Income Taxes	<u>(219,496)</u>	<u>(4,839)</u>	<u>(214,657)</u>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Production Factor Adjustment - Year 1**

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	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Electric Plant In Service</b>							
Steam Production	312	PRO	20,674	CAGW	22.163%	4,582	
Steam Production	312	PRO	288,506	JBG	22.163%	63,941	
Steam Production	312	PRO	(12,589)	SG	7.979%	(1,004)	
Hydro Production	332	PRO	336,938	SG-P	7.979%	26,883	
Hydro Production	332	PRO	157,035	SG-U	7.979%	12,529	
Other Production	343	PRO	163,943	CAGW	22.163%	36,335	
Other Production	343	PRO	618,143	SG	7.979%	49,320	
			<u>1,572,648</u>			<u>192,587</u>	9.1.2_R
<b>Depreciation Reserve</b>							
Steam Production	108SP	PRO	(701)	CAGW	22.163%	(155)	
Steam Production	108SP	PRO	(1,441)	JBG	22.163%	(319)	
Steam Production	108SP	PRO	(20,859)	SG	7.979%	(1,664)	
Hydro Production	108HP	PRO	(189,453)	SG-P	7.979%	(15,116)	
Hydro Production	108HP	PRO	(82,008)	SG-U	7.979%	(6,543)	
Other Production	108OP	PRO	(215,140)	CAGW	22.163%	(47,681)	
Other Production	108OP	PRO	(1,552,459)	SG	7.979%	(123,867)	
			<u>(2,062,061)</u>			<u>(195,347)</u>	9.1.2_R
<b>Depreciation Expense</b>							
Steam Production	403SP	PRO	14,462	CAGW	22.163%	3,205	
Steam Production	403SP	PRO	71,003	JBG	22.163%	15,736	
Steam Production	403SP	PRO	10,733	SG	7.979%	856	
Hydro Production	403HP	PRO	2,509	SG-P	7.979%	200	
Hydro Production	403HP	PRO	6,810	SG-U	7.979%	543	
Other Production	403OP	PRO	(77)	CAGW	22.163%	(17)	
Other Production	403OP	PRO	31,555	SG	7.979%	2,518	
Other Production	403OP	PRO	-	WA	Situs	-	
			<u>136,996</u>			<u>23,042</u>	9.1.2_R

**Description of Adjustment:**

The production factor is a means of adjusting the pro forma production components of the revenue requirement to be consistent with Test Year production levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the calendar year 2024 period. This calculation is detailed on page 9.1.3. This factor is then applied to the pro forma generation related components of the revenue requirement.

*This adjustment has been updated based on the updated rebuttal adjustments that had a pro forma production component.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**(cont.) Production Factor Adjustment - Year 1**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Operating Expenses (Excluding Net Power Costs)</b>							
Steam Production	512	PRO	(76,140)	JBG	22.163%	(16,875)	
Other Production	545	PRO	7,188	SG	7.979%	573	
Other Production	549	PRO	8,909	SG	7.979%	711	
			<u>(60,044)</u>			<u>(15,591)</u>	9.1.2_R
<b>Net Power Costs</b>							
Sales for Resale	447NPC	PRO	103,011	WA	Situs	103,011	
Purchased Power	555NPC	PRO	560,860	WA	Situs	560,860	
Wheeling Expenses	565NPC	PRO	72,015	WA	Situs	72,015	
Fuel Expenses	501NPC	PRO	194,692	WA	Situs	194,692	
Fuel Expenses	503NPC	PRO	2,109	WA	Situs	2,109	
Fuel Expenses	547NPC	PRO	304,379	WA	Situs	304,379	
			<u>1,031,042</u>			<u>1,031,042</u>	9.1.2_R
<b>Fly Ash Revenues</b>							
Other Electric Revenues	456	PRO	(24,965)	JBG	22.163%	(5,533)	9.1.2_R
<b>Production Tax Credit</b>							
Federal Taxes	40910	PRO	(446,394)	SG	7.979%	(35,617)	9.1.2_R
<b>WY Wind Generation Tax</b>							
Taxes Other than Income	408	PRO	14,955	SG	7.979%	1,193	9.1.2_R

**Description of Adjustment:**

The production factor is a means of adjusting the pro forma production components of the revenue requirement to be consistent with Test Year production levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the calendar year 2024 period. This calculation is detailed on page 9.1.3. This factor is then applied to the pro forma generation related components of the revenue requirement.

*This adjustment has been updated based on the updated rebuttal adjustments that had a pro forma production component.*



## Tab 10 - Thermal Generation (RY1)



	Exhibit No. SLC-4 10.1	Exhibit No. SLC-4 10.2	Exhibit No. SLC-4 10.3	Exhibit No. SLC-4 10.4	Exhibit No. SLC-4 10.5	10.6_R
	Removal of Coal-Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal	Jim Bridger Mine Rate Base - Year 1	Existing Coal-Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(1,020,828)	-	-	-	-	-
6 Total Operating Revenues	(1,020,828)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(4,315,388)	-	(1,201,933)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(15,196)	-	(15,196)	-	-	-
19 Total O&M Expenses	(4,330,584)	-	(1,217,129)	-	-	-
20 Depreciation	3,494,789	418,475	-	-	2,952,541	43,061
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(76,110)	-	(76,110)	-	-	-
23 Income Taxes: Federal	79,789	-	(198,407)	-	(0)	(56,400)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(96,844)	(102,889)	573,609	-	(725,929)	55,446
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(928,960)	315,586	(918,036)	-	2,226,611	42,107
29						
30 Operating Rev For Return:	(91,868)	(315,586)	918,036	-	(2,226,611)	(42,107)
31						
32 Rate Base:						
33 Electric Plant In Service	(23,936,337)	(298,414,625)	(49,457,132)	(29,244,710)	40,072,259	300,463,388
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(23,936,337)	(298,414,625)	(49,457,132)	(29,244,710)	40,072,259	300,463,388
45						
46 Deductions:						
47 Accum Prov For Deprec	(152,456,051)	153,709,555	24,936,777	18,475,235	(34,739,396)	(314,750,593)
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	17,544,071	-	1,868,593	792,540	(120,984)	15,084,521
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(134,911,980)	153,709,555	26,805,370	19,267,775	(34,860,380)	(299,666,072)
56						
57 Total Rate Base:	(158,848,316)	(144,705,070)	(22,651,762)	(9,976,935)	5,211,879	797,315
58						
59						
60 Estimated ROE impact	1.826%	1.656%	0.177%	0.258%	-0.052%	-0.385%
61 Estimated Price Change	(15,956,597)	(14,647,197)	(1,873,072)	(2,230,961)	527,552	3,042,333
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(108,922)	-	(418,475)	1,293,238	-	(2,952,541)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	3,494,789	-	418,475	-	-	2,952,541
71 Schedule "M" Deductions	3,005,917	-	-	2,238,035	-	-
72 Income Before Tax	379,949	-	-	(944,797)	-	(0)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	379,949	-	-	(944,797)	-	(0)
77						
78 Federal Income Taxes	79,789	-	-	(198,407)	-	(0)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL  
Other (Tab 10)  
TOTAL

Page 10.0.1\_R Total

	10.7_R	Exhibit No. SLC-4 10.8
	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues - Year 1
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	(1,020,828)
6 Total Operating Revenues	-	(1,020,828)
7		
8 Operating Expenses:		
9 Steam Production	(3,113,456)	-
10 Nuclear Production	-	-
11 Hydro Production	-	-
12 Other Power Supply	-	-
13 Transmission	-	-
14 Distribution	-	-
15 Customer Accounting	-	-
16 Customer Service & Info	-	-
17 Sales	-	-
18 Administrative & General	-	-
19 Total O&M Expenses	(3,113,456)	-
20 Depreciation	80,712	-
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	548,971	(214,374)
24 State	-	-
25 Deferred Income Taxes	102,919	-
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	(2,380,854)	(214,374)
29		
30 Operating Rev For Return:	2,380,854	(806,454)
31		
32 Rate Base:		
33 Electric Plant In Service	8,980,277	-
34 Plant Held for Future Use	-	-
35 Misc Deferred Debits	-	-
36 Elec Plant Acq Adj	-	-
37 Nuclear Fuel	-	-
38 Prepayments	-	-
39 Fuel Stock	-	-
40 Material & Supplies	-	-
41 Working Capital	-	-
42 Weatherization Loans	-	-
43 Misc Rate Base	-	-
44 Total Electric Plant:	8,980,277	-
45		
46 Deductions:		
47 Accum Prov For Deprec	(36,424)	-
48 Accum Prov For Amort	-	-
49 Accum Def Income Tax	(45,538)	-
50 Unamortized ITC	-	-
51 Customer Adv For Const	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	-	-
54		
55 Total Deductions:	(81,962)	-
56		
57 Total Rate Base:	8,898,316	-
58		
59		
60 Estimated ROE impact	0.312%	-0.137%
61 Estimated Price Change	(2,266,091)	1,072,669
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	3,032,744	(1,020,828)
67 Other Deductions	-	-
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	80,712	-
71 Schedule "M" Deductions	499,310	-
72 Income Before Tax	2,614,146	(1,020,828)
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	2,614,146	(1,020,828)
77		
78 Federal Income Taxes	548,971	(214,374)

	Exhibit No. SLC-4 10.1	Exhibit No. SLC-4 10.2	Exhibit No. SLC-4 10.3	Exhibit No. SLC-4 10.4	Exhibit No. SLC-4 10.5	10.6_R
	Removal of Coal-Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal	Jim Bridger Mine Rate Base - Year 1	Existing Coal-Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1
	Total Normalized					
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	(1,201,933)	-	(1,201,933)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(15,196)	-	(15,196)	-	-	-
19 Total O&M Expenses	(1,217,129)	-	(1,217,129)	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(76,110)	-	(76,110)	-	-	-
23 Income Taxes: Federal	(110,528)	87,880	(198,407)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	470,721	(102,889)	573,609	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(933,045)	(15,009)	(918,036)	-	-	-
29						
30 Operating Rev For Return:	933,045	15,009	918,036	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(338,166,113)	(298,414,625)	(49,457,132)	(29,244,710)	38,950,354	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(338,166,113)	(298,414,625)	(49,457,132)	(29,244,710)	38,950,354	-
45						
46 Deductions:						
47 Accum Prov For Deprec	164,664,925	153,709,555	24,936,777	18,475,235	(32,456,642)	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	2,661,133	-	1,868,593	792,540	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	167,326,057	153,709,555	26,805,370	19,267,775	(32,456,642)	-
56						
57 Total Rate Base:	(170,840,055)	(144,705,070)	(22,651,762)	(9,976,935)	6,493,711	-
58						
59						
60 Estimated ROE impact	2.194%	1.656%	0.234%	0.258%	-0.065%	0.000%
61 Estimated Price Change	(18,533,657)	(14,647,197)	(2,312,798)	(2,230,961)	657,300	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	1,293,238	-	-	1,293,238	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	418,475	-	418,475	-	-	-
71 Schedule "M" Deductions	2,238,035	-	-	2,238,035	-	-
72 Income Before Tax	(526,322)	-	418,475	(944,797)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(526,322)	-	418,475	(944,797)	-	-
77						
78 Federal Income Taxes	(110,528)	-	87,880	(198,407)	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL  
Other (Tab 10)  
RESTATING

Page 10.0.1\_R Restating

10.7\_R Exhibit No. SLC-4  
10.8

	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues - Year 1
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</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 Service & Info	-	-
17 Sales	-	-
18 Administrative & General	-	-
19 Total O&M Expenses	<u>-</u>	<u>-</u>
20 Depreciation	-	-
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	-	-
24 State	-	-
25 Deferred Income Taxes	-	-
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	<u>-</u>	<u>-</u>
29		
30 Operating Rev For Return:	<u>-</u>	<u>-</u>
31		
32 Rate Base:		
33 Electric Plant In Service	-	-
34 Plant Held for Future Use	-	-
35 Misc Deferred Debits	-	-
36 Elec Plant Acq Adj	-	-
37 Nuclear Fuel	-	-
38 Prepayments	-	-
39 Fuel Stock	-	-
40 Material & Supplies	-	-
41 Working Capital	-	-
42 Weatherization Loans	-	-
43 Misc Rate Base	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>
45		
46 Deductions:		
47 Accum Prov For Deprec	-	-
48 Accum Prov For Amort	-	-
49 Accum Def Income Tax	-	-
50 Unamortized ITC	-	-
51 Customer Adv For Const	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	-	-
54		
55 Total Deductions:	<u>-</u>	<u>-</u>
56		
57 Total Rate Base:	<u>-</u>	<u>-</u>
58		
59		
60 Estimated ROE impact	0.000%	0.000%
61 Estimated Price Change	-	-
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	-	-
67 Other Deductions	-	-
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	-	-
71 Schedule "M" Deductions	-	-
72 Income Before Tax	<u>-</u>	<u>-</u>
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	<u>-</u>	<u>-</u>
77		
78 Federal Income Taxes	<u>-</u>	<u>-</u>

	Exhibit No. SLC-4 10.1	Exhibit No. SLC-4 10.2	Exhibit No. SLC-4 10.3	Exhibit No. SLC-4 10.4	Exhibit No. SLC-4 10.5	10.6_R
	Removal of Coal-Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal	Jim Bridger Mine Rate Base - Year 1	Existing Coal-Fired Generation Assets - Year 1	Pro Forma_R JB Units 3, 4 and Colstrip 4 Additions - Year 1
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(1,020,828)	-	-	-	-	-
6 Total Operating Revenues	(1,020,828)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(3,113,456)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(3,113,456)	-	-	-	-	-
20 Depreciation	3,494,789	418,475	-	-	2,952,541	43,061
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	190,317	(87,880)	-	-	(0)	(56,400)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(567,564)	-	-	-	(725,929)	55,446
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	4,086	330,595	-	-	2,226,611	42,107
29						
30 Operating Rev For Return:	(1,024,914)	(330,595)	-	-	(2,226,611)	(42,107)
31						
32 Rate Base:						
33 Electric Plant In Service	314,229,776	-	-	1,121,906	300,463,388	3,664,205
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	314,229,776	-	-	1,121,906	300,463,388	3,664,205
45						
46 Deductions:						
47 Accum Prov For Deprec	(317,120,975)	-	-	(2,282,754)	(314,750,593)	(51,204)
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	14,882,938	-	-	(120,984)	15,084,521	(35,061)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(302,238,037)	-	-	(2,403,738)	(299,666,072)	(86,265)
56						
57 Total Rate Base:	11,991,739	-	-	(1,281,832)	797,315	3,577,940
58						
59						
60 Estimated ROE impact	-0.384%	0.000%	-0.065%	0.000%	0.020%	-0.449%
61 Estimated Price Change	2,577,060	-	439,726	-	(129,748)	3,042,333
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,402,161)	-	(418,475)	-	(2,952,541)	(43,061)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	3,076,314	-	-	-	2,952,541	43,061
71 Schedule "M" Deductions	767,882	-	-	-	-	268,572
72 Income Before Tax	906,271	-	(418,475)	-	(0)	(268,572)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	906,271	-	(418,475)	-	(0)	(268,572)
77						
78 Federal Income Taxes	190,317	-	(87,880)	-	(0)	(56,400)

10.7\_R Exhibit No. SLC-4  
10.8

	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues - Year 1
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	(1,020,828)
6 Total Operating Revenues	-	(1,020,828)
7		
8 Operating Expenses:		
9 Steam Production	(3,113,456)	-
10 Nuclear Production	-	-
11 Hydro Production	-	-
12 Other Power Supply	-	-
13 Transmission	-	-
14 Distribution	-	-
15 Customer Accounting	-	-
16 Customer Service & Info	-	-
17 Sales	-	-
18 Administrative & General	-	-
19 Total O&M Expenses	(3,113,456)	-
20 Depreciation	80,712	-
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	548,971	(214,374)
24 State	-	-
25 Deferred Income Taxes	102,919	-
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	(2,380,854)	(214,374)
29		
30 Operating Rev For Return:	2,380,854	(806,454)
31		
32 Rate Base:		
33 Electric Plant In Service	8,980,277	-
34 Plant Held for Future Use	-	-
35 Misc Deferred Debits	-	-
36 Elec Plant Acq Adj	-	-
37 Nuclear Fuel	-	-
38 Prepayments	-	-
39 Fuel Stock	-	-
40 Material & Supplies	-	-
41 Working Capital	-	-
42 Weatherization Loans	-	-
43 Misc Rate Base	-	-
44 Total Electric Plant:	8,980,277	-
45		
46 Deductions:		
47 Accum Prov For Deprec	(36,424)	-
48 Accum Prov For Amort	-	-
49 Accum Def Income Tax	(45,538)	-
50 Unamortized ITC	-	-
51 Customer Adv For Const	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	-	-
54		
55 Total Deductions:	(81,962)	-
56		
57 Total Rate Base:	8,898,316	-
58		
59		
60 Estimated ROE impact	0.325%	-0.158%
61 Estimated Price Change	(2,266,091)	1,072,669
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	3,032,744	(1,020,828)
67 Other Deductions		
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	80,712	-
71 Schedule "M" Deductions	499,310	-
72 Income Before Tax	2,614,146	(1,020,828)
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	2,614,146	(1,020,828)
77		
78 Federal Income Taxes	548,971	(214,374)

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
<i>Jim Bridger 3&amp;4 - Capital - Steam</i>	312	PRO	12,710,563	JBG	22.163%	2,817,040	10.6.1_R
<i>Jim Bridger 3&amp;4 - Capital - General</i>	397	PRO	8,124	JBG	22.163%	1,801	10.6.1_R
<i>Colstrip 4 Capital - Steam</i>	312	PRO	3,814,310	CAGW	22.163%	845,365	10.6.1_R
<b>Adjustment to Depreciation Expense:</b>							
<i>JB 3&amp;4 - Depr. Exp. - Steam</i>	403SP	PRO	107,549	JBG	22.163%	23,836	10.6.1_R
<i>JB 3&amp;4 - Depr. Exp. - General</i>	403GP	PRO	159	JBG	22.163%	35	10.6.1_R
<i>Colstrip 4 - Steam Depr. Expense</i>	403SP	PRO	86,585	CAGW	22.163%	19,190	10.6.1_R
<b>Adjustment to Depreciation Reserve:</b>							
<i>JB 3&amp;4 - Depr. Res. - Steam</i>	108SP	PRO	(101,500)	JBG	22.163%	(22,496)	10.6.1_R
<i>JB 3&amp;4 - Depr. Res. - General</i>	108GP	PRO	(164)	JBG	22.163%	(36)	10.6.1_R
<i>Colstrip 4 - Depr. Res. - Steam</i>	108SP	PRO	(129,372)	CAGW	22.163%	(28,673)	10.6.1_R
<b>Adjustment to Tax:</b>							
<i>Sch M Adj - Jim Bridger Steam</i>	SCHMAT	PRO	107,549	JBG	22.163%	23,836	
<i>Sch M Adj - Jim Bridger Steam</i>	SCHMDT	PRO	912,524	JBG	22.163%	202,243	
<i>DIT Expense - Jim Bridger Steam</i>	41110	PRO	(26,441)	JBG	22.163%	(5,860)	
<i>DIT Expense - Jim Bridger Steam</i>	41010	PRO	224,360	JBG	22.163%	49,725	
<i>ADIT Balance - Jim Bridger Steam</i>	282	PRO	(71,512)	JBG	22.163%	(15,849)	
<i>Sch M Adj - Jim Bridger General</i>	SCHMAT	PRO	158	JBG	22.163%	35	
<i>Sch M Adj - Jim Bridger General</i>	SCHMDT	PRO	2,600	JBG	22.163%	576	
<i>DIT Expense - Jim Bridger General</i>	41110	PRO	(39)	JBG	22.163%	(9)	
<i>DIT Expense - Jim Bridger General</i>	41010	PRO	639	JBG	22.163%	142	
<i>ADIT Balance - Jim Bridger General</i>	282	PRO	(599)	JBG	22.163%	(133)	
<i>Sch M Adj - Colstrip 4 Steam</i>	SCHMAT	PRO	86,585	CAGW	22.163%	19,190	
<i>Sch M Adj - Colstrip 4 Steam</i>	SCHMDT	PRO	296,679	CAGW	22.163%	65,753	
<i>DIT Expense - Colstrip 4 Steam</i>	41110	PRO	(21,288)	CAGW	22.163%	(4,718)	
<i>DIT Expense - Colstrip Steam</i>	41010	PRO	72,944	CAGW	22.163%	16,167	
<i>ADIT Balance - Colstrip Steam</i>	282	PRO	(86,083)	CAGW	22.163%	(19,079)	

**Description of Adjustment:**

This adjustment adds in pro-rated pro forma capital additions associated with Jim Bridger Units 3 and 4 and Colstrip Unit 4, through calendar year 2024, as well as the corresponding depreciation expenses and depreciation reserves.

*This adjustment has been modified in rebuttal to reflect:*

- Actual placed in-service asset balances for Jul-Dec 2022 for Colstrip Unit 4 and Jim Bridger Units 3 and 4.
- Removed Colstrip 4 projects identified in WUTC 36, WUTC 37 and WUTC 85.
- Removed canceled projects for Jim Bridger Units 3 & 4.

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1

		Electric Plant in Service												AMA	
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	Dec-24
Jim Bridger 3-4	JBG	12,402,210	12,485,473	12,565,745	12,642,989	12,672,362	12,700,507	12,731,471	12,757,114	12,781,483	12,804,562	12,826,334	12,846,784	13,021,661	12,710,563
Colstrip 4	CAGW	3,557,735	3,557,735	3,557,735	3,557,735	3,557,735	3,557,735	3,557,735	3,557,735	4,133,282	4,133,282	4,133,282	4,133,282	5,111,155	3,814,310
Jim Bridger 3-4	JBG	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124
<b>Depreciation Expense*</b>															
Jim Bridger 3-4	JBG	8,774	8,832	8,888	8,925	8,945	8,966	8,966	8,986	9,004	9,021	9,036	9,051	9,120	107,549
Colstrip 4	CAGW	6,730	6,730	6,730	6,730	6,730	6,730	6,730	6,730	7,274	7,819	7,819	7,819	8,744	86,585
Jim Bridger 3-4	JBG	13	13	13	13	13	13	13	13	13	13	13	13	13	159

		Depreciation Reserve												AMA	
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	Dec-24
Jim Bridger 3-4	JBG	(48,038)	(56,812)	(65,644)	(74,532)	(83,457)	(92,402)	(101,369)	(110,355)	(119,359)	(128,379)	(137,416)	(146,467)	(155,587)	(101,500)
Colstrip 4	CAGW	(88,023)	(94,753)	(101,483)	(108,213)	(114,943)	(121,673)	(128,403)	(135,134)	(142,408)	(150,227)	(158,046)	(165,864)	(174,608)	(129,372)
Jim Bridger 3-4	JBG	(84)	(97)	(110)	(124)	(137)	(150)	(164)	(177)	(190)	(203)	(217)	(230)	(243)	(164)
<b>12 ME Pro-Rated AMA</b>															
		Jun2022	Dec 2024	Adjustment											
312		-	12,710,563	12,710,563	Ref. 10.6_R										
312		-	3,814,310	3,814,310	Ref. 10.6_R										
397		-	8,124	8,124	Ref. 10.6_R										
403SP		-	107,549	107,549	Ref. 10.6_R										
403SP		-	86,585	86,585	Ref. 10.6_R										
403GP		-	159	159	Ref. 10.6_R										
108SP		-	(101,500)	(101,500)	Ref. 10.6_R										
108SP		-	(129,372)	(129,372)	Ref. 10.6_R										
108GP		-	(164)	(164)	Ref. 10.6_R										

\*Depreciation Rate - Bridger 3-4 Steam  
2.270%  
\*Depreciation Rate - Colstrip-4 Steam  
1.961%  
\*Depreciation Rate - Bridger 3-4 General



**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1**

Jim Bridger 3-4 - Projects	FERC Account	In-Service Date	Factor	Investment Type	July 2022- Dec 2022			CY 2023			CY 2024			July 2022- Dec 2024			Ref#
					Plant Addds	Plant Addds	Plant Addds	Plant Addds	Plant Addds	Plant Addds	Plant Addds	Plant Addds	Plant Addds	Plant Addds	Plant Addds	Plant Addds	
CCR Jim Bridger FGD Pond 3	312	Sep-23	JBG	Specific	-	39,715,357	1,056,162	40,771,519	Exh. SLC-4 10.6.7								
U3 SCR Catalyst Replacement 23	312	Jun-23	JBG	Specific	-	5,302,580	-	5,302,580									
U3 Burners Major 22/23	312	Jun-23	JBG	Specific	-	1,449,201	-	1,449,201									
Purchase 775 Ash Hauler (D) 23	312	Dec-23	JBG	Specific	-	1,405,844	-	1,405,844									
Projects less than \$1 million - Steam Actual	312	Various	JBG	Specific	5,009,190	16,829,525	1,829,840	18,659,364									
Projects less than \$1 million - Steam	312	Various	JBG	Specific	-	3,087,890	2,855,536	5,943,425									
Projects less than \$1 million - Steam	312	Various	JBG	Programmatic	5,009,190	67,790,396	5,741,537	78,541,123	10.6.4_R								
Projects less than \$1 million - General	397	Various	JBG	Specific	-	-	-	-									
Projects less than \$1 million - General	397	Various	JBG	Programmatic	-	46,567	-	46,567									
<b>Total Jim Bridger Units 3 and 4 Projects</b>					<b>5,009,190</b>	<b>67,836,963</b>	<b>5,741,537</b>	<b>78,587,690</b>									

46,567 10.6.5\_R

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1

Colstrip 4 Projects	FERC Account	In-Service Date	Factor	Investment Type	July 2022- Dec 2022		CY 2023		CY 2024		July 2022- Dec 2024		Ref#
					Plant Adds	Plant Adds	Plant Adds	Plant Adds	Plant Adds	Plant Adds			
Colstrip 3-4: Design/Build Dry Waste - Actual	312	Jul22 -Dec22	CAGW	Specific	4,854,594	-	-	-	-	-	4,854,594	-	
COLU4 Final Superheat Section Replacement CY24	312	Aug-24	CAGW	Specific	-	-	-	-	-	-	-	-	
COLU4 Overhaul Capital CY24	312	Dec-24	CAGW	Specific	-	-	-	2,079,743	-	-	2,079,743	-	
COLU4 Condenser Tube Replacement CY24	312	Aug-24	CAGW	Specific	-	-	-	-	-	-	-	-	
Projects less than \$1 million - Steam Actual	312	Various	CAGW	Specific	677,801	-	174,183	-	1,786,017	-	677,801	-	
Projects less than \$1 million	312	Various	CAGW	Specific	-	-	142,047	-	305,502	-	1,960,200	-	
Projects less than \$1 million	312	Various	CAGW	Programmatic	-	-	-	-	-	-	447,549	-	
<b>Total Colstrip 4 Projects</b>					<b>5,532,395</b>		<b>316,230</b>		<b>4,171,262</b>		<b>10,019,887</b>		<b>10.6.6_R</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Jim Bridger 3-4 Capital Additions Proration**  
**Steam Plant**

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Year	In-Service	Amount	WA Months	IRP Months	Proration %	Pro-Rated Amount
2022	Jul-22	2,628,792	42	186	22.6%	593,598
2022	Aug-22	962,945	41	185	22.2%	213,410
2022	Sep-22	737,540	40	184	21.7%	160,335
2022	Oct-22	491,670	39	183	21.3%	104,782
2022	Nov-22	128,353	38	182	20.9%	26,799
2022	Dec-22	59,891	37	181	20.4%	12,243
<b>2022 Total</b>		<b>5,009,190</b>				<b>1,111,166</b>
2023	Jan-23	250,586	36	180	20.0%	50,117
2023	Feb-23	250,586	35	179	19.6%	48,997
2023	Mar-23	250,586	34	178	19.1%	47,865
2023	Apr-23	250,586	33	177	18.6%	46,719
2023	May-23	250,586	32	176	18.2%	45,561
2023	Jun-23	20,926,234	31	175	17.7%	3,706,933
2023	Jul-23	250,586	30	174	17.2%	43,204
2023	Aug-23	250,586	29	173	16.8%	42,006
2023	Sep-23	38,977,942	28	172	16.3%	6,345,246
2023	Oct-23	515,919	27	171	15.8%	81,461
2023	Nov-23	425,919	26	170	15.3%	65,141
2023	Dec-23	5,190,284	25	169	14.8%	767,793
<b>2023 Total</b>		<b>67,790,396</b>				<b>11,291,043</b>
2024	Jan-24	582,844	24	168	14.3%	83,263
2024	Feb-24	582,844	23	167	13.8%	80,272
2024	Mar-24	582,844	22	166	13.3%	77,244
2024	Apr-24	230,790	21	165	12.7%	29,373
2024	May-24	230,790	20	164	12.2%	28,145
2024	Jun-24	265,631	19	163	11.7%	30,963
2024	Jul-24	230,790	18	162	11.1%	25,643
2024	Aug-24	230,790	17	161	10.6%	24,369
2024	Sep-24	230,790	16	160	10.0%	23,079
2024	Oct-24	230,790	15	159	9.4%	21,773
2024	Nov-24	230,790	14	158	8.9%	20,450
2024	Dec-24	2,111,849	13	157	8.3%	174,867
<b>2024 Total</b>		<b>5,741,537</b>				<b>619,441</b>
<b>Grand Total</b>		<b>78,541,123</b>				<b>13,021,651</b>
		<b>Ref 10.6.2_R</b>				<b>Ref 10.6.1_R</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Jim Bridger 3-4 Capital Additions Proration**  
**General Plant**

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Year	In-Service	Amount	WA Months	IRP Months	Proration %	Pro-Rated Amount
2022	Jul-22	-	42	186	22.6%	-
2022	Aug-22	-	41	185	22.2%	-
2022	Sep-22	-	40	184	21.7%	-
2022	Oct-22	-	39	183	21.3%	-
2022	Nov-22	-	38	182	20.9%	-
2022	Dec-22	-	37	181	20.4%	-
<b>2022 Total</b>		<b>-</b>				<b>-</b>
2023	Jan-23	3,881	36	180	20.0%	776
2023	Feb-23	3,881	35	179	19.6%	759
2023	Mar-23	3,881	34	178	19.1%	741
2023	Apr-23	3,881	33	177	18.6%	723
2023	May-23	3,881	32	176	18.2%	706
2023	Jun-23	3,881	31	175	17.7%	687
2023	Jul-23	3,881	30	174	17.2%	669
2023	Aug-23	3,881	29	173	16.8%	651
2023	Sep-23	3,881	28	172	16.3%	632
2023	Oct-23	3,881	27	171	15.8%	613
2023	Nov-23	3,881	26	170	15.3%	594
2023	Dec-23	3,881	25	169	14.8%	574
<b>2023 Total</b>		<b>46,567</b>				<b>8,124</b>
2024	Jan-24	-	24	168	14.3%	-
2024	Feb-24	-	23	167	13.8%	-
2024	Mar-24	-	22	166	13.3%	-
2024	Apr-24	-	21	165	12.7%	-
2024	May-24	-	20	164	12.2%	-
2024	Jun-24	-	19	163	11.7%	-
2024	Jul-24	-	18	162	11.1%	-
2024	Aug-24	-	17	161	10.6%	-
2024	Sep-24	-	16	160	10.0%	-
2024	Oct-24	-	15	159	9.4%	-
2024	Nov-24	-	14	158	8.9%	-
2024	Dec-24	-	13	157	8.3%	-
<b>2024 Total</b>		<b>-</b>				<b>-</b>
<b>Grand Total</b>		<b>46,567</b>				<b>8,124</b>
		<b>Ref 10.6.2_R</b>				<b>Ref 10.6.1_R</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Colstrip 4 Capital Additions Proration**

Year	In-Service	Amount	WA Months	IRP Months	Proration %	Pro-Rated Amount
2022	Jul-22	-	42	66	63.6%	-
2022	Aug-22	344,294	41	65	63.1%	217,170
2022	Sep-22	-	40	64	62.5%	-
2022	Oct-22	129,336	39	63	61.9%	80,065
2022	Nov-22	4,842,018	38	62	61.3%	2,967,689
2022	Dec-22	216,746	37	61	60.7%	131,469
<b>2022 Total</b>		<b>5,532,395</b>				<b>3,396,393</b>
2023	Jan-23	-	36	60	60.0%	-
2023	Feb-23	-	35	59	59.3%	-
2023	Mar-23	-	34	58	58.6%	-
2023	Apr-23	-	33	57	57.9%	-
2023	May-23	-	32	56	57.1%	-
2023	Jun-23	-	31	55	56.4%	-
2023	Jul-23	-	30	54	55.6%	-
2023	Aug-23	-	29	53	54.7%	-
2023	Sep-23	-	28	52	53.8%	-
2023	Oct-23	-	27	51	52.9%	-
2023	Nov-23	-	26	50	52.0%	-
2023	Dec-23	316,230	25	49	51.0%	161,342
<b>2023 Total</b>		<b>316,230</b>				<b>161,342</b>
2024	Jan-24	-	24	48	50.0%	-
2024	Feb-24	-	23	47	48.9%	-
2024	Mar-24	-	22	46	47.8%	-
2024	Apr-24	-	21	45	46.7%	-
2024	May-24	-	20	44	45.5%	-
2024	Jun-24	-	19	43	44.2%	-
2024	Jul-24	-	18	42	42.9%	-
2024	Aug-24	1,388,085	17	41	41.5%	575,547
2024	Sep-24	-	16	40	40.0%	-
2024	Oct-24	-	15	39	38.5%	-
2024	Nov-24	-	14	38	36.8%	-
2024	Dec-24	2,783,177	13	37	35.1%	977,873
<b>2024 Total</b>		<b>4,171,262</b>				<b>1,553,420</b>
<b>Grand Total</b>		<b>10,019,887</b>				<b>5,111,155</b>
		<b>Ref 10.6.3_R</b>				<b>Ref 10.6.1_R</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Jim Bridger Units 1 & 2 Additions - Year 1**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
<i>Jim Bridger Units 1 &amp; 2</i>	312	PRO	40,519,264	JBG	22.163%	8,980,277	10.7.1_R
<b>Adjustment to Depreciation Expense:</b>							
<i>Jim Bridger Units 1 &amp; 2</i>	403SP	PRO	364,175	JBG	22.163%	80,712	10.7.1_R
<b>Adjustment to Depreciation Reserve:</b>							
<i>Jim Bridger Units 1 &amp; 2</i>	108SP	PRO	(164,345)	JBG	22.163%	(36,424)	10.7.1_R
<b>Adjustment to O&amp;M Expense:</b>							
<i>Post Gas-Conv. O&amp;M - RY1</i>	512	PRO	(14,048,000)	JBG	22.163%	(3,113,456)	Exh. SLC-13C 10.7.3_R
<b>Adjustment to Tax:</b>							
<i>Schedule M Adj - JB Units 1 &amp; 2</i>	SCHMAT	PRO	364,176	JBG	22.163%	80,712	
<i>Schedule M Adj - JB Units 1 &amp; 2</i>	SCHMDT	PRO	2,252,901	JBG	22.163%	499,310	
<i>DIT Expense - JB Units 1 &amp; 2</i>	41110	PRO	(89,539)	JBG	22.163%	(19,845)	
<i>DIT Expense - JB Units 1 &amp; 2</i>	41010	PRO	553,912	JBG	22.163%	122,763	
<i>ADIT Balance - JB Units 1 &amp; 2</i>	282	PRO	(205,470)	JBG	22.163%	(45,538)	

**Description of Adjustment:**

This adjustment adds in pro forma capital additions associated with Jim Bridger Units 1 and 2, including costs to convert the units to become gas generation resources through calendar year 2024, as well as the corresponding depreciation expenses and depreciation reserves and associated tax impacts.

*This adjustment has been modified in rebuttal to reflect:*

- Actual placed in-service asset balances for Jul-Dec 2022 for Jim Bridger Units 1 and 2.
- Updated gas conversion costs at Jim Bridger Units 1 and 2 as outlined in the Company's response to WUTC data request 45.

Please refer to Confidential Exhibit SLC-13C for further documentation pages containing confidential information that supports this adjustment.

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Jim Bridger Units 1 & 2 Additions - Year 1

**JIM BRIDGER - GAS GENERATION CAPITAL ADDITIONS**

Electric Plant in Service - Monthly 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	In-Service Thru Dec-24
JIM BRIDGER PLANT	JBG	1,640,517	-	-	-	-	-	979,850	-	-	-	-	-	-	2,620,367
JIM BRIDGER UNIT 1	JBG	-	-	-	-	23,465,740	1,175,068	2,402,065	-	-	-	-	-	-	27,281,637
JIM BRIDGER UNIT 2	JBG	-	-	-	-	23,473,185	707,340	74,690	-	-	-	-	-	-	26,597,960
															<u>56,489,963</u>
															Ref 10.7.2_R

Electric Plant in Service - Cumulative Balance

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	Dec-24 AMA
JIM BRIDGER PLANT	JBG	1,640,517	1,640,517	1,640,517	1,640,517	1,640,517	1,640,517	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,171,269
JIM BRIDGER UNIT 1	JBG	238,764	238,764	238,764	238,764	23,704,504	24,879,572	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	18,895,866
JIM BRIDGER UNIT 2	JBG	2,342,745	2,342,745	2,342,745	2,342,745	25,815,930	26,523,270	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	19,452,129
															<u>40,519,264</u>

Depreciation Expense\*

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
JIM BRIDGER PLANT	JBG	614	1,229	1,229	1,229	1,229	1,229	1,586	1,963	1,963	1,963	1,963	1,963	1,963	19,515
JIM BRIDGER UNIT 1	JBG	179	179	179	179	8,966	18,194	19,534	20,433	20,433	20,433	20,433	20,433	20,433	169,830
JIM BRIDGER UNIT 2	JBG	1,755	1,755	1,755	1,755	10,545	19,600	19,893	19,921	19,921	19,921	19,921	19,921	19,921	174,830
															<u>364,175</u>

Cumulative 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	Dec-24 AMA
JIM BRIDGER PLANT	JBG	(614)	(1,843)	(3,072)	(4,300)	(5,529)	(6,758)	(8,354)	(10,316)	(12,279)	(14,241)	(16,204)	(18,166)	(20,129)	(9,286)
JIM BRIDGER UNIT 1	JBG	(2,636)	(2,815)	(2,994)	(3,172)	(12,139)	(30,333)	(49,867)	(70,300)	(90,733)	(111,166)	(131,600)	(152,033)	(172,466)	(62,059)
JIM BRIDGER UNIT 2	JBG	(28,017)	(29,772)	(31,526)	(33,281)	(43,826)	(63,427)	(83,320)	(103,241)	(123,162)	(143,083)	(163,005)	(182,926)	(202,847)	(93,000)
															<u>(164,345)</u>

\*Depreciation rate 0.899%

	12 Months Ending		Adjustment
	End of Period Jun 2022	Dec 2024	
312	-	40,519,264	40,519,264
403SP	-	364,175	364,175
108SP	-	(164,345)	(164,345)

Ref. 10.7\_R

Ref. 10.7\_R

Ref. 10.7\_R

**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Jim Bridger Units 1 & 2 Additions - Year 1**

<b>Project Description</b>	<b>FERC Account</b>	<b>In-Service Date</b>	<b>Factor</b>	<b>Investment Type</b>	<b>Jul-22 to Dec-22 Plant Adds</b>	<b>CY 2023 Plant Adds</b>	<b>CY 2024 Plant Adds</b>	<b>Jul-22 to Dec-24 In-Service</b>
U1 Conversion to Natural Gas	312	Apr-24	JBG	Specific	-	-	23,465,740	23,465,740
U2 Conversion to Natural Gas	312	Apr-24	JBG	Specific	-	-	23,473,185	23,473,185
U0 Southend Building Heating 22/23	312	Dec-23	JBG	Specific	-	1,640,517.00	-	1,640,517
Projects less than \$1 million	312	Various	JBG	Specific	2,092,194	309,824	5,339,012	7,741,031
Projects less than \$1 million	312	Various	JBG	Programmatic	179,491	-	-	179,491
<b>Total</b>								<b>56,499,963</b>
								<b>Ref 10.7.1_R</b>



**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba  
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172  
*(Consolidated)*

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In the Matter of

ALLIANCE OF WESTERN ENERGY  
CONSUMERS'

Petition for Order Approving Deferral of  
Increased Fly Ash Revenues

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Docket UE-210852  
*(Consolidated)*

**PACIFICORP**

**EXHIBIT OF SHERONA L. CHEUNG**

**Rebuttal Results of Operations for Rate Year 2**

**October 2023**

PacifiCorp  
Washington 2023 General Rate Case  
Rate Year 2 Pro Forma Results of Operations  
Rebuttal Filing

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	(From Year 1 JAM - Results Tab)				(3) + (4)		(5) + (6)
	Year 1 Adjusted Results	Year 1 Price Change	Year 1 Results with Price Change	Year 2 Pro Forma Adjustments	Total Year 2 Adjusted Results	Year 2 Price Change	Year 2 Results with Price Change
<b>Operating Revenues:</b>							
General Business Revenues	405,024,316	18,747,331	423,771,647	-	423,771,647	21,974,219	445,745,866
Interdepartmental	-	-	-	-	-	-	-
Special Sales	19,108,816	-	19,108,816	-	19,108,816	-	19,108,816
Other Operating Revenues	20,658,547	-	20,658,547	2,096,593	22,755,140	-	22,755,140
<b>Total Operating Revenues</b>	<b>444,791,679</b>	<b>18,747,331</b>	<b>463,539,010</b>	<b>2,096,593</b>	<b>465,635,603</b>	<b>21,974,219</b>	<b>487,609,822</b>
<b>Operating Expenses:</b>							
Steam Production	52,096,365	-	52,096,365	871,869	52,968,233	-	52,968,233
Nuclear Production	-	-	-	-	-	-	-
Hydro Production	3,432,439	-	3,432,439	40,112	3,472,551	-	3,472,551
Other Power Supply	169,345,536	-	169,345,536	462,434	169,807,970	-	169,807,970
Transmission	19,895,373	-	19,895,373	64,805	19,960,177	-	19,960,177
Distribution	18,511,697	-	18,511,697	260,911	18,772,607	-	18,772,607
Customer Accounting	6,736,821	104,906	6,841,727	55,336	6,897,064	122,963	7,020,027
Customer Service & Info Sales	707,164	-	707,164	8,332	715,496	-	715,496
Administrative & General	20,609,116	-	20,609,116	48,656	20,657,772	-	20,657,772
<b>Total O&amp;M Expenses</b>	<b>291,334,510</b>	<b>104,906</b>	<b>291,439,416</b>	<b>1,812,455</b>	<b>293,251,872</b>	<b>122,963</b>	<b>293,374,835</b>
Depreciation	55,457,622	-	55,457,622	6,605,941	62,063,563	-	62,063,563
Amortization	15,859,107	-	15,859,107	(7,031,720)	8,827,387	-	8,827,387
Taxes Other Than Income	28,885,723	801,148	29,686,871	1,882,727	31,569,598	939,046	32,508,644
Income Taxes - Federal	(13,986,883)	3,746,668	(10,240,215)	(2,177,852)	(12,418,068)	4,391,564	(8,026,504)
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net	(2,416,789)	-	(2,416,789)	1,372,622	(1,044,167)	-	(1,044,167)
Investment Tax Credit Adj.	-	-	-	-	-	-	-
Misc Revenue & Expense	(98,259)	-	(98,259)	-	(98,259)	-	(98,259)
<b>Total Operating Expenses:</b>	<b>375,035,031</b>	<b>4,652,723</b>	<b>379,687,753</b>	<b>2,464,172</b>	<b>382,151,925</b>	<b>5,453,574</b>	<b>387,605,499</b>
<b>Operating Rev For Return:</b>	<b>69,756,648</b>	<b>14,094,608</b>	<b>83,851,256</b>	<b>(367,579)</b>	<b>83,483,678</b>	<b>16,520,645</b>	<b>100,004,323</b>
<b>Rate Base:</b>							
Electric Plant In Service	2,410,794,921	-	2,410,794,921	289,030,411	2,699,825,333	-	2,699,825,333
Plant Held for Future Use	467,185	-	467,185	-	467,185	-	467,185
Misc Deferred Debits	(187,305)	-	(187,305)	(205,649)	(392,954)	-	(392,954)
Elec Plant Acq Adj	115,844	-	115,844	-	115,844	-	115,844
Nuclear Fuel	-	-	-	-	-	-	-
Prepayments	0	0	0	-	0	0	0
Fuel Stock	0	0	0	-	0	0	0
Material & Supplies	0	0	0	-	0	0	0
Working Capital	29,873,668	-	29,873,668	-	29,873,668	-	29,873,668
Weatherization	3,312	-	3,312	-	3,312	-	3,312
Misc Rate Base	-	-	-	-	-	-	-
<b>Total Electric Plant:</b>	<b>2,441,067,625</b>	<b>-</b>	<b>2,441,067,625</b>	<b>288,824,763</b>	<b>2,729,892,388</b>	<b>-</b>	<b>2,729,892,388</b>
<b>Rate Base Deductions:</b>							
Accum Prov For Deprec	(1,005,780,470)	-	(1,005,780,470)	(50,744,403)	(1,056,524,873)	-	(1,056,524,873)
Accum Prov For Amort	(64,995,003)	-	(64,995,003)	(4,127,826)	(69,122,829)	-	(69,122,829)
Accum Def Income Tax	(164,979,675)	-	(164,979,675)	(18,603,106)	(183,582,781)	-	(183,582,781)
Unamortized ITC	(14,943)	-	(14,943)	-	(14,943)	-	(14,943)
Customer Adv For Const	(7,825,157)	-	(7,825,157)	-	(7,825,157)	-	(7,825,157)
Customer Service Deposits	(408,391)	-	(408,391)	-	(408,391)	-	(408,391)
Misc Rate Base Deductions	(95,207,658)	-	(95,207,658)	(3,088,209)	(98,295,867)	-	(98,295,867)
<b>Total Rate Base Deductions</b>	<b>(1,339,211,296)</b>	<b>-</b>	<b>(1,339,211,296)</b>	<b>(76,563,544)</b>	<b>(1,415,774,840)</b>	<b>-</b>	<b>(1,415,774,840)</b>
<b>Total Rate Base:</b>	<b>1,101,856,329</b>	<b>-</b>	<b>1,101,856,329</b>	<b>212,261,219</b>	<b>1,314,117,548</b>	<b>-</b>	<b>1,314,117,548</b>
<b>Return on Rate Base</b>	6.33%	1.28%	7.61%	-0.06%	6.35%	1.26%	7.61%
<b>Return on Equity</b>	7.51%	2.49%	10.00%	-2.45%	7.55%	2.45%	10.00%
<b>Estimated Price Change</b>	18,747,331	-	-	21,974,219	21,974,219	-	-
<b>TAX CALCULATION:</b>							
Operating Revenue	53,352,976	17,841,276	71,194,252	(1,172,809)	70,021,443	20,912,209	90,933,652
Other Deductions	-	-	-	-	-	-	-
Interest (AFUDC)	(3,636,275)	-	(3,636,275)	-	(3,636,275)	-	(3,636,275)
Interest	27,324,362	-	27,324,362	5,265,753	32,590,115	-	32,590,115
Schedule "M" Additions	102,032,581	-	102,032,581	8,404,940	110,437,521	-	110,437,521
Schedule "M" Deductions	114,649,362	-	114,649,362	12,337,104	126,986,466	-	126,986,466
<b>Income Before Tax</b>	<b>17,048,108</b>	<b>17,841,276</b>	<b>34,889,384</b>	<b>(10,370,726)</b>	<b>24,518,658</b>	<b>20,912,209</b>	<b>45,430,867</b>
<b>State Income Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Taxable Income</b>	<b>17,048,108</b>	<b>17,841,276</b>	<b>34,889,384</b>	<b>(10,370,726)</b>	<b>24,518,658</b>	<b>20,912,209</b>	<b>45,430,867</b>
<b>Federal Income Taxes Before Credits</b>	<b>3,580,103</b>	<b>3,746,668</b>	<b>7,326,771</b>	<b>(2,177,852)</b>	<b>5,148,918</b>	<b>4,391,564</b>	<b>9,540,482</b>
<b>Energy &amp; Other Tax Credits</b>	<b>(17,566,986)</b>	<b>-</b>	<b>(17,566,986)</b>	<b>-</b>	<b>(17,566,986)</b>	<b>-</b>	<b>(17,566,986)</b>
<b>Federal Income Taxes</b>	<b>(13,986,883)</b>	<b>3,746,668</b>	<b>(10,240,215)</b>	<b>(2,177,852)</b>	<b>(12,418,068)</b>	<b>4,391,564</b>	<b>(8,026,504)</b>

**PacifiCorp  
Washington 2023 General Rate Case  
Variables  
Rebuttal Filing**

**Capital Structure and Cost - Ref Exhibit No. SLC-11, Page 2.1\_R**

	Capital Structure	Embedded Cost	Weighted Cost
DEBT%	48.720%	5.090%	2.48%
PREFERRED %	0.010%	6.750%	0.00%
COMMON %	51.270%	10.000%	5.13%
			7.61%

**Net to Gross Bump-up Factor - Ref Exhibit No. SLC-11, Page 1.3\_R**

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.560%
WUTC Regulatory Fee	0.400%
WUTC Public Utility Tax	3.873%
Taxes Other - Resource Supplier	0.000%
Taxes Other - Gross Receipts	0.000%
Sub-Total	95.167%
State Taxes	0.000%
Sub-Total	95.167%
Federal Income Tax @ 21.00%	19.985%
Net Operating Income	75.182%

## WASHINGTON SUMMARY OF ADJUSTMENTS - PRO FORMA (REBUTTAL)

	Total Adjustments	Revenue & Expense Adjustments - Year 2 (Tab 13)	Capital Additions / Depreciation & Amortization - Year 2 (Tab 14)	Tax Adjustments - Year 2 (Tab 15)	Other Adjustments - Year 2 (Tab 16)
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	2,096,593	2,096,593	-	-	-
6 Total Operating Revenues	2,096,593	2,096,593	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	871,869	112,122	759,747	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	40,112	40,112	-	-	-
12 Other Power Supply	462,434	66,854	395,580	-	-
13 Transmission	64,805	64,805	-	-	-
14 Distribution	260,911	260,911	-	-	-
15 Customer Accounting	55,336	55,336	-	-	-
16 Customer Service & Info	8,332	8,332	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	48,656	48,656	-	-	-
19 Total O&M Expenses	1,812,455	657,129	1,155,327	-	-
20 Depreciation	6,605,941	-	6,605,941	-	-
21 Amortization	(7,031,720)	-	356,443	-	(7,388,164)
22 Taxes Other Than Income	1,882,727	-	-	1,882,727	-
23 Income Taxes: Federal	(2,177,852)	302,288	(1,087,691)	(2,943,963)	1,551,514
24 State	-	-	-	-	-
25 Deferred Income Taxes	1,372,622	-	(722,410)	2,095,032	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	2,464,172	959,416	6,307,610	1,033,795	(5,836,649)
29					
30 Operating Rev For Return:	(367,579)	1,137,177	(6,307,610)	(1,033,795)	5,836,649
31					
32 Rate Base:					
33 Electric Plant In Service	289,030,411	-	289,030,411	-	-
34 Plant Held for Future Use	-	-	-	-	-
35 Misc Deferred Debits	(205,649)	-	-	-	(205,649)
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-
41 Working Capital	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	288,824,763	-	289,030,411	-	(205,649)
45					
46 Deductions:					
47 Accum Prov For Deprec	(50,744,403)	-	(50,744,403)	-	-
48 Accum Prov For Amort	(4,127,826)	-	(4,127,826)	-	-
49 Accum Def Income Tax	(18,603,106)	-	3,115,178	(21,737,018)	18,734
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	(3,088,209)	-	(5,686,600)	2,598,391	-
54					
55 Total Deductions:	(76,563,544)	-	(57,443,652)	(19,138,627)	18,734
56					
57 Total Rate Base:	212,261,219	-	231,586,760	(19,138,627)	(186,914)
58					
59 Estimated ROE impact	-2.45%	0.207%	-3.49%	0.08%	1.04%
60 Estimated Price Change	21,974,219	(1,512,566)	31,831,239	(562,175)	(7,782,280)
61					
62 TAX CALCULATION:					
63 Operating Revenue	(1,172,809)	1,439,465	(8,117,711)	(1,882,727)	7,388,164
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-
66 Interest	5,265,753	-	-	5,265,753	-
67 Schedule "M" Additions	8,404,940	-	(1,752,196)	10,157,136	-
68 Schedule "M" Deductions	12,337,104	-	(4,690,425)	17,027,528	-
69 Income Before Tax	(10,370,726)	1,439,465	(5,179,482)	(14,018,872)	7,388,164
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	(10,370,726)	1,439,465	(5,179,482)	(14,018,872)	7,388,164
73					
74 Federal Income Taxes	(2,177,852)	302,288	(1,087,691)	(2,943,963)	1,551,514
75 Energy Tax Credits	-	-	-	-	-
76 Federal Income Taxes	(2,177,852)	302,288	(1,087,691)	(2,943,963)	1,551,514

	Tab 13 - Revenues & Expenses (Year 2)			Tab 14 - Cap Adds. / Depr.	
	13.1	13.2_R	13.3_R	14.1_R	14.2_R
Total Pro Forma Adjustments	Wheeling Revenues - Year 2	General Wage Increase (Pro Forma) - Year 2	Pryor Mountain REC Revenues - Year 2	Pro Forma Major Plant Additions - Year 2	Pro Forma Depreciation & Amortization Expense - Year 2
<b>Operating Revenues:</b>					
General Business Revenues	-				
Interdepartmental	-				
Special Sales	-				
Other Operating Revenues	2,096,593	2,301,415	(204,822)		
<b>Total Operating Revenues</b>	<b>2,096,593</b>	<b>2,301,415</b>	<b>(204,822)</b>	<b>-</b>	<b>-</b>
<b>Operating Expenses:</b>					
Steam Production	871,869	112,122			
Nuclear Production	-				
Hydro Production	40,112	40,112			
Other Power Supply	462,434	66,854			
Transmission	64,805	64,805			
Distribution	260,911	260,911			
Customer Accounting	55,336	55,336			
Customer Service & Info Sales	8,332	8,332			
Administrative & General	48,656	48,656			
<b>Total O&amp;M Expenses</b>	<b>1,812,455</b>	<b>657,129</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	6,605,941				1,381,110
Amortization	(7,031,720)				356,443
Taxes Other Than Income	1,882,727				
Income Taxes - Federal	(2,177,852)	483,297	(137,997)	(43,013)	693,624
Income Taxes - State	-	-	-	-	(364,886)
Income Taxes - Def Net	1,372,622	-	-	(812,087)	-
Investment Tax Credit Adj.	-				
Misc Revenue & Expense	-				
<b>Total Operating Expenses:</b>	<b>2,464,172</b>	<b>483,297</b>	<b>519,132</b>	<b>(43,013)</b>	<b>(118,463)</b>
<b>Operating Rev For Return:</b>	<b>(367,579)</b>	<b>1,818,118</b>	<b>(519,132)</b>	<b>(161,809)</b>	<b>118,463</b>
<b>Rate Base:</b>					
Electric Plant In Service	289,030,411			63,809,128	
Plant Held for Future Use	-				
Misc Deferred Debits	(205,649)				
Elec Plant Acq Adj	-				
Nuclear Fuel	-				
Prepayments	-				
Fuel Stock	-				
Material & Supplies	-				
Working Capital	-				
Weatherization	-				
Misc Rate Base	-				
<b>Total Electric Plant:</b>	<b>288,824,763</b>	<b>-</b>	<b>-</b>	<b>63,809,128</b>	<b>-</b>
<b>Rate Base Deductions:</b>					
Accum Prov For Deprec	(50,744,403)				
Accum Prov For Amort	(4,127,826)				
Accum Def Income Tax	(18,603,106)			1,219,463	
Unamortized ITC	-				
Customer Adv For Const	-				
Customer Service Deposits	-				
Misc Rate Base Deductions	(3,088,209)				
<b>Total Rate Base Deductions</b>	<b>(76,563,544)</b>	<b>-</b>	<b>-</b>	<b>1,219,463</b>	<b>-</b>
<b>Total Rate Base:</b>	<b>212,261,219</b>	<b>-</b>	<b>-</b>	<b>65,028,592</b>	<b>-</b>
<b>Estimated Return on Equity Impact</b>	<b>-2.446%</b>	<b>0.328%</b>	<b>-0.086%</b>	<b>-0.023%</b>	<b>-0.802%</b>
<b>Estimated Price Change</b>	<b>21,974,219</b>	<b>(2,418,289)</b>	<b>690,500</b>	<b>215,223</b>	<b>6,424,693</b>
<b>TAX CALCULATION:</b>					
Operating Revenue	(1,172,809)	2,301,415	(657,129)	(204,822)	-
Other Deductions	-				(1,737,554)
Interest (AFUDC)	-				
Interest	5,265,753				
Schedule "M" Additions	8,404,940			(1,792,219)	
Schedule "M" Deductions	12,337,104			(5,095,190)	
<b>Income Before Tax</b>	<b>(10,370,726)</b>	<b>2,301,415</b>	<b>(657,129)</b>	<b>(204,822)</b>	<b>3,302,972</b>
State Income Taxes	-	-	-	-	-
<b>Taxable Income</b>	<b>(10,370,726)</b>	<b>2,301,415</b>	<b>(657,129)</b>	<b>(204,822)</b>	<b>3,302,972</b>
<b>Federal Income Taxes Before Credits</b>	<b>(2,177,852)</b>	<b>483,297</b>	<b>(137,997)</b>	<b>(43,013)</b>	<b>693,624</b>
Energy & Other Tax Credits	-				
<b>Federal Income Taxes</b>	<b>(2,177,852)</b>	<b>483,297</b>	<b>(137,997)</b>	<b>(43,013)</b>	<b>(364,886)</b>

	Tab 14 - Capital Additions / Depreciation & Amortization (Year 2)					
	14.3_R	14.4_R	14.5	14.6	14.7_R	14.8_R
	Pro Forma Depreciation & Amortization Reserve - Year 2	Decommissioning and Other Plant Closure Costs - Year 2	Jim Bridger Mine Rate Base - Year 2	Existing Coal- Fired Generation Assets - Year 2	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 2	Pro Forma JB Units 1 & 2 Additions - Year 2
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production						759,747
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
<b>Total O&amp;M Expenses</b>	-	-	-	-	-	759,747
Depreciation					8,178	31,845
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	(1,363)	(243,184)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net					(415)	90,093
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	-	-	-	-	6,400	638,500
<b>Operating Rev For Return:</b>	-	-	-	-	(6,400)	(638,500)
<b>Rate Base:</b>						
Electric Plant In Service			1,155,586		482,654	3,543,138
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>	-	-	1,155,586	-	482,654	3,543,138
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	(42,259,972)		(2,039,194)	(2,952,541)	(47,419)	(107,491)
Accum Prov For Amort	(4,127,826)					
Accum Def Income Tax		1,398,142	-	725,932	(83,272)	(145,087)
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions		(5,686,600)				
<b>Total Rate Base Deductions</b>	(46,387,798)	(4,288,458)	(2,039,194)	(2,226,609)	(130,691)	(252,578)
<b>Total Rate Base:</b>	(46,387,798)	(4,288,458)	(883,608)	(2,226,609)	351,963	3,290,561
<b>Estimated Return on Equity Impact</b>	0.658%	0.064%	0.018%	0.036%	0.000%	-0.151%
<b>Estimated Price Change</b>	(4,695,421)	(434,082)	(89,440)	(225,380)	44,138	1,182,346
<b>TAX CALCULATION:</b>						
Operating Revenue	-	-	-	-	(8,178)	(791,592)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions					8,178	31,845
Schedule "M" Deductions					6,492	398,274
<b>Income Before Tax</b>	-	-	-	-	(6,492)	(1,158,021)
<b>State Income Taxes</b>	-	-	-	-	-	-
<b>Taxable Income</b>	-	-	-	-	(6,492)	(1,158,021)
<b>Federal Income Taxes Before Credits</b>	-	-	-	-	(1,363)	(243,184)
<b>Energy &amp; Other Tax Credits</b>	-	-	-	-		
<b>Federal Income Taxes</b>	-	-	-	-	(1,363)	(243,184)

Operating Revenues:  
 General Business Revenues  
 Interdepartmental  
 Special Sales  
 Other Operating Revenues  
 Total Operating Revenues

Operating Expenses:  
 Steam Production  
 Nuclear Production  
 Hydro Production  
 Other Power Supply  
 Transmission  
 Distribution  
 Customer Accounting  
 Customer Service & Info  
 Sales  
 Administrative & General  
 Total O&M Expenses  
 Depreciation  
 Amortization  
 Taxes Other Than Income  
 Income Taxes - Federal  
 Income Taxes - State  
 Income Taxes - Def Net  
 Investment Tax Credit Adj.  
 Misc Revenue & Expense  
 Total Operating Expenses:

Operating Rev For Return:

Rate Base:  
 Electric Plant In Service  
 Plant Held for Future Use  
 Misc Deferred Debits  
 Elec Plant Acq Adj  
 Nuclear Fuel  
 Prepayments  
 Fuel Stock  
 Material & Supplies  
 Working Capital  
 Weatherization  
 Misc Rate Base  
 Total Electric Plant:

Rate Base Deductions:  
 Accum Prov For Deprec  
 Accum Prov For Amort  
 Accum Def Income Tax  
 Unamortized ITC  
 Customer Adv For Const  
 Customer Service Deposits  
 Misc Rate Base Deductions

Total Rate Base Deductions

Total Rate Base:

Estimated Return on Equity Impact  
 Estimated Price Change

TAX CALCULATION:  
 Operating Revenue  
 Other Deductions  
 Interest (AFUDC)  
 Interest  
 Schedule "M" Additions  
 Schedule "M" Deductions  
 Income Before Tax

State Income Taxes  
 Taxable Income

Federal Income Taxes Before Credits  
 Energy & Other Tax Credits  
 Federal Income Taxes

Tab 14 - Capital & Deprec.		Tab 15 - Taxes (Year 2)				
14.9	14.10	15.1_R	15.2	15.3	15.4_R	15.5
Confidential Wind Generation Capital Additions - Year 2	Major Transmission Capital Additions - Year 2	Interest True- Up - Year 2	Property Taxes - Year 2	Removal of TCJA Balances Adjustment - Year 2	PowerTax ADIT Balance Adjustment - Year 2	Permanent Schedule M Adjustment - Year 2
-	-	-	-	-	-	-
395,580	-	-	-	-	-	-
395,580	-	-	-	-	-	-
2,384,688	2,800,120	-	-	-	-	-
(583,856)	(588,025)	(1,105,808)	1,882,727 (395,373)	-	(1,442,782)	-
-	-	-	-	-	2,341,980	-
2,196,411	2,212,095	(1,105,808)	1,487,354	-	899,197	-
(2,196,411)	(2,212,095)	1,105,808	(1,487,354)	-	(899,197)	-
56,661,694	163,378,210	-	-	-	-	-
(1,047,640)	(2,290,147)	-	-	(595,243)	(24,319,003)	-
-	-	-	-	2,598,391	-	-
(1,047,640)	(2,290,147)	-	-	2,003,148	(24,319,003)	-
55,614,054	161,088,064	-	-	2,003,148	(24,319,003)	-
-1.077%	-2.229%	0.202%	-0.257%	-0.021%	0.178%	0.006%
8,550,771	19,247,821	(1,470,842)	1,978,338	202,761	(1,265,568)	-
(2,780,267)	(2,800,120)	-	(1,882,727)	-	-	-
-	-	5,265,753	-	-	10,157,136	-
(2,780,267)	(2,800,120)	(5,265,753)	(1,882,727)	-	17,027,528	-
-	-	-	-	-	(6,870,392)	-
(2,780,267)	(2,800,120)	(5,265,753)	(1,882,727)	-	(6,870,392)	-
(583,856)	(588,025)	(1,105,808)	(395,373)	-	(1,442,782)	-
(583,856)	(588,025)	(1,105,808)	(395,373)	-	(1,442,782)	-

	Tab 15 - Tax	Tab 16 - Other Adj. (Year 2)	
	15.6_R	16.1_R	16.2
	Remove Deferred State Tax Expense & Balance - Year 2	Regulatory Assets & Liabilities Amortization - Year 2	Klamath Hydroelectric Assets Amortization - Year 2
<b>Operating Revenues:</b>			
General Business Revenues			
Interdepartmental			
Special Sales			
Other Operating Revenues			
<b>Total Operating Revenues</b>	-	-	-
<b>Operating Expenses:</b>			
Steam Production			
Nuclear Production			
Hydro Production			
Other Power Supply			
Transmission			
Distribution			
Customer Accounting			
Customer Service & Info			
Sales			
Administrative & General			
<b>Total O&amp;M Expenses</b>	-	-	-
Depreciation			
Amortization		(7,388,164)	
Taxes Other Than Income			
Income Taxes - Federal	-	1,551,514	-
Income Taxes - State	-	-	-
Income Taxes - Def Net	(246,948)		
Investment Tax Credit Adj.			
Misc Revenue & Expense			
<b>Total Operating Expenses:</b>	(246,948)	(5,836,649)	-
<b>Operating Rev For Return:</b>	246,948	5,836,649	-
<b>Rate Base:</b>			
Electric Plant In Service			
Plant Held for Future Use			
Misc Deferred Debits		(129,452)	(76,197)
Elec Plant Acq Adj			
Nuclear Fuel			
Prepayments			
Fuel Stock			
Material & Supplies			
Working Capital			
Weatherization			
Misc Rate Base			
<b>Total Electric Plant:</b>	-	(129,452)	(76,197)
<b>Rate Base Deductions:</b>			
Accum Prov For Deprec			
Accum Prov For Amort			
Accum Def Income Tax	3,177,229		18,734
Unamortized ITC			
Customer Adv For Const			
Customer Service Deposits			
Misc Rate Base Deductions			
<b>Total Rate Base Deductions</b>	3,177,229	-	18,734
<b>Total Rate Base:</b>	3,177,229	(129,452)	(57,463)
<b>Estimated Return on Equity Impact</b>	0.007%	1.041%	0.007%
<b>Estimated Price Change</b>	(6,865)	(7,776,463)	(5,816)
<b>TAX CALCULATION:</b>			
Operating Revenue	-	7,388,164	-
Other Deductions			
Interest (AFUDC)			
Interest			
Schedule "M" Additions			
Schedule "M" Deductions			
<b>Income Before Tax</b>	-	7,388,164	-
State Income Taxes	-	-	-
<b>Taxable Income</b>	-	7,388,164	-
Federal Income Taxes Before Credits	-	1,551,514	-
Energy & Other Tax Credits			
<b>Federal Income Taxes</b>	-	1,551,514	-



## Tab 13 - Revenue & Expenses (Year 2)

	Exh. SLC-5 13.1	13.2_R	13.3_R	
	Total Pro Forma Adjustments	Wheeling Revenues - Year 2	General Wage Increase (Pro Forma) - Year 2	Pryor Mountain REC Revenues - Year 2
<b>Operating Revenues:</b>				
General Business Revenues	-	-	-	-
Interdepartmental	-	-	-	-
Special Sales	-	-	-	-
Other Operating Revenues	2,096,593	2,301,415	-	(204,822)
<b>Total Operating Revenues</b>	<b>2,096,593</b>	<b>2,301,415</b>	<b>-</b>	<b>(204,822)</b>
<b>Operating Expenses:</b>				
Steam Production	112,122	-	112,122	-
Nuclear Production	-	-	-	-
Hydro Production	40,112	-	40,112	-
Other Power Supply	66,854	-	66,854	-
Transmission	64,805	-	64,805	-
Distribution	260,911	-	260,911	-
Customer Accounting	55,336	-	55,336	-
Customer Service & Info Sales	8,332	-	8,332	-
Administrative & General	48,656	-	48,656	-
<b>Total O&amp;M Expenses</b>	<b>657,129</b>	<b>-</b>	<b>657,129</b>	<b>-</b>
Depreciation	-	-	-	-
Amortization	-	-	-	-
Taxes Other Than Income	-	-	-	-
Income Taxes - Federal	302,288	483,297	(137,997)	(43,013)
Income Taxes - State	-	-	-	-
Income Taxes - Def Net	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-
Misc Revenue & Expense	-	-	-	-
<b>Total Operating Expenses:</b>	<b>959,416</b>	<b>483,297</b>	<b>519,132</b>	<b>(43,013)</b>
<b>Operating Rev For Return:</b>	<b>1,137,177</b>	<b>1,818,118</b>	<b>(519,132)</b>	<b>(161,809)</b>
<b>Rate Base:</b>				
Electric Plant In Service	-	-	-	-
Plant Held for Future Use	-	-	-	-
Misc Deferred Debits	-	-	-	-
Elec Plant Acq Adj	-	-	-	-
Nuclear Fuel	-	-	-	-
Prepayments	-	-	-	-
Fuel Stock	-	-	-	-
Material & Supplies	-	-	-	-
Working Capital	-	-	-	-
Weatherization	-	-	-	-
Misc Rate Base	-	-	-	-
<b>Total Electric Plant:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rate Base Deductions:</b>				
Accum Prov For Deprec	-	-	-	-
Accum Prov For Amort	-	-	-	-
Accum Def Income Tax	-	-	-	-
Unamortized ITC	-	-	-	-
Customer Adv For Const	-	-	-	-
Customer Service Deposits	-	-	-	-
Misc Rate Base Deductions	-	-	-	-
<b>Total Rate Base Deductions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Rate Base:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Estimated Return on Equity Impact	0.207%	0.328%	-0.086%	-0.023%
Estimated Price Change	(1,512,566)	(2,418,289)	690,500	215,223
<b>TAX CALCULATION:</b>				
Operating Revenue	1,439,465	2,301,415	(657,129)	(204,822)
Other Deductions	-	-	-	-
Interest (AFUDC)	-	-	-	-
Interest	-	-	-	-
Schedule "M" Additions	-	-	-	-
Schedule "M" Deductions	-	-	-	-
<b>Income Before Tax</b>	<b>1,439,465</b>	<b>2,301,415</b>	<b>(657,129)</b>	<b>(204,822)</b>
State Income Taxes	-	-	-	-
<b>Taxable Income</b>	<b>1,439,465</b>	<b>2,301,415</b>	<b>(657,129)</b>	<b>(204,822)</b>
Federal Income Taxes Before Credits	302,288	483,297	(137,997)	(43,013)
Energy & Other Tax Credits	-	-	-	-
<b>Federal Income Taxes</b>	<b>302,288</b>	<b>483,297</b>	<b>(137,997)</b>	<b>(43,013)</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**General Wage Increase (Pro Forma) - Year 2**

PAGE 13.2\_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Steam Operations	500	PRO	1,074,982	CAGE	0.000%	-	
Steam Operations	500	PRO	15	CAGW	22.163%	3	
Steam Operations	500	PRO	154,225	JBG	22.163%	34,181	
Steam Operations	500	PRO	51,661	SG	7.979%	4,122	
Fuel Related-Non NPC	501	PRO	1,934	SE	7.616%	147	
Steam Maintenance	512	PRO	650,547	CAGE	0.000%	-	
Steam Maintenance	512	PRO	330,806	JBG	22.163%	73,316	
Steam Maintenance	512	PRO	4,413	SG	7.979%	352	
Hydro Operations	535	PRO	267,789	SG-P	7.979%	21,366	
Hydro Operations	535	PRO	179,646	SG-U	7.979%	14,334	
Hydro Maintenance	545	PRO	46,251	SG-P	7.979%	3,690	
Hydro Maintenance	545	PRO	9,053	SG-U	7.979%	722	
Other Operations	548	PRO	119,291	CAGE	0.000%	-	
Other Operations	548	PRO	44,989	CAGW	22.163%	9,971	
Other Operations	548	PRO	64,513	SG	7.979%	5,147	
Other Operations	549	PRO	507	WA	Situs	-	
Other Maintenance	553	PRO	43,649	CAGE	0.000%	-	
Other Maintenance	553	PRO	15,221	CAGW	22.163%	3,373	
Other Maintenance	553	PRO	7,771	SG	7.979%	620	
Other Power Supply Expense	557	PRO	5,285	CAGE	0.000%	-	
Other Power Supply Expense	557	PRO	598,371	SG	7.979%	47,743	
Other Power Supply Expense	557	PRO	1,448	WA	Situs	-	
Transmission Operations	560	PRO	486,958	SG	7.979%	38,853	
Transmission Maintenance	571	PRO	325,258	SG	7.979%	25,952	
Distribution Operations	580	PRO	574,105	WA	Situs	39,192	
Distribution Operations	580	PRO	832,730	SNPD	6.264%	52,162	
Distribution Maintenance	593	PRO	1,735,337	WA	Situs	145,304	
Distribution Maintenance	593	PRO	387,175	SNPD	6.264%	24,253	
Customer Accounts	903	PRO	531,860	CN	6.743%	35,863	
Customer Accounts	903	PRO	253,352	WA	Situs	19,473	
Customer Services	908	PRO	73,398	CN	6.743%	4,949	
Customer Services	908	PRO	131,701	WA	Situs	3,383	
Administrative & General	920	PRO	14,304	WA	Situs	(164)	
Administrative & General	920	PRO	641,647	SO	7.085%	45,458	
Administrative & General	935	PRO	351	WA	Situs	11	
Administrative & General	935	PRO	47,310	SO	7.085%	3,352	
			<u>9,707,851</u>			<u>657,129</u>	13.2.2_R

**Description of Adjustment:**

This adjustment recognizes wage and benefit increases that are projected to occur through the twelve month period ending December 2025 for labor charged to operation & maintenance accounts. See page 13.2.1\_R for more information on how this adjustment was calculated.

*This adjustment has been updated to reflect changes identified through discovery and to reflect the latest actuarial report figures. Please refer to Confidential Exhibit No. SLC-13C for further documentation pages containing confidential information that supports the calculation of this adjustment.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**General Wage Increase Adjustment - Year 2**

PAGE 13.2.1\_R

The unadjusted and restated (12 months ended June 2022) labor expenses are summarized on page 4.3.2\_R, Exhibit No. SLC-11. An explanation of the procedures used to develop the labor expenses used in the General Wage Increase Adjustment - Year 1 can be found on page 4.3.1\_R, Exhibit No. SLC-11. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. The Pro Forma December 2024 regular time, overtime, and premium pay expenses were escalated prospectively by labor group to December 2025 (see page 13.2.4\_R, Exhibit No. SLC-13C). Union and non-union costs were escalated using the contractual and target rates found on page 13.2.4\_R, Exhibit No. SLC-13C.
2. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the overall non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides 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.
3. Payroll taxes have been updated as result of the labor calculations in parts 1 and 2 above. These payroll tax calculations can be found on page 13.2.6\_R, Exhibit No. SLC-13C.

PacifiCorp  
Washington General Rate Case 2023  
General Wage Increase Adjustment - Year 2

Description	Actual 12 Months Ended June 2022	Pro Forma 12 Months Ending December 2024	Adjustment	Pro Forma 12 Months Ending December 2025	Adjustment	Ref. Exh. SLC-13C
Regular Ordinary Time	430,865,222	464,822,905	27,294,258	476,144,577	11,321,672	
Overtime	76,879,725	82,938,829	4,870,143	84,958,967	2,020,138	
Premium Pay	13,956,954	15,056,941	884,139	15,423,682	366,741	
<b>Subtotal for Escalation</b>	<b>521,701,902</b>	<b>562,818,675</b>	<b>33,048,540</b>	<b>576,527,225</b>	<b>13,708,551</b>	13.2.3_R&4_R
<b>Annual Incentive Plan</b>	<b>32,713,508</b>	<b>35,291,750</b>	<b>2,578,242</b>	<b>36,151,350</b>	<b>859,600</b>	
Payroll Tax Expense	38,800,779	41,921,390	2,552,378	42,969,928	1,048,539	13.2.6_R
Payroll Tax Expense-Unemployment	3,153,346	3,153,346	-	3,153,346	-	
<b>Total Payroll Taxes</b>	<b>41,954,125</b>	<b>45,074,736</b>	<b>2,552,378</b>	<b>46,123,275</b>	<b>1,048,539</b>	
SERP Plan	-	-	-	-	-	
Medical	58,024,607	58,024,607	-	58,024,607	-	
Pensions	5,707,720	4,524,605	(1,183,115)	4,032,800	(491,805)	13.2.4_R
Pension Administration	836,131	836,131	-	836,131	-	13.2.4_R
Post Retirement Benefits	856,324	1,413,017	556,693	1,339,099	(73,919)	13.2.4_R
Post Employment Benefits	5,454,165	4,699,391	(754,774)	4,699,391	-	13.2.4_R
401(k)	40,696,820	40,696,820	-	40,696,820	-	
All Other Labor and Benefit Items	25,769,675	25,769,675	-	25,769,675	-	
<b>Total Other Labor</b>	<b>137,345,443</b>	<b>135,964,246</b>	<b>(1,381,197)</b>	<b>135,398,523</b>	<b>(565,723)</b>	
<b>Total Labor</b>	<b>733,714,977</b>	<b>779,149,407</b>	<b>36,797,963</b>	<b>794,200,372</b>	<b>15,050,966</b>	13.2.6_R
Non-Utility and Capitalized Labor	260,469,861	276,599,148	13,063,329	281,945,280	5,346,132	13.2.6_R
<b>Total Utility Labor</b>	<b>473,245,117</b>	<b>502,550,259</b>	<b>23,734,634</b>	<b>512,255,092</b>	<b>9,704,833</b>	13.2.6_R
	Ref 4.3.2_R Exh. SLC-11		Ref 4.3_R Exh. SLC-11		Ref 13.2_R	

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pryor Mountain REC Revenues - Year 2**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenues:</b>							<i>Exh. SLC-13C</i>
REC Revenues	456	PRO	(204,822)	WA	Situs	(204,822)	13.3.1_R

**Description of Adjustment:**

This adjustment removes the amortization of Pryor Mountain REC Revenues added into results through Adjustment 5.3. The Company has requested a one-year amortization period. Accordingly, by Rate Year 2 the deferred balances should be fully amortized.

*This adjustment has been updated to reflect accrual updates in the Rate Year 1 calculation of deferred Pryor Mountain REC revenues as reflected in Adjustment 5.3\_R. Please refer to Confidential Exhibit No. SLC-13C for further documentation pages containing confidential information that supports the calculation of this adjustment.*

## Tab 14 - Capital Additions, Depreciation & Amortization (Year 2)

	14.1_R	14.2_R	14.3_R	14.4_R	Exh. SLC-5 14.5	
	Total Pro Forma Adjustments	Pro Forma Major Plant Additions - Year 2	Pro Forma Depreciation & Amortization Expense - Year 2	Pro Forma Depreciation & Amortization Reserve - Year 2	Decommissioning and Other Plant Closure Costs - Year 2	Jim Bridger Mine Rate Base - Year 2
<b>Operating Revenues:</b>						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenses:</b>						
Steam Production	759,747	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	395,580	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
<b>Total O&amp;M Expenses</b>	<b>1,155,327</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	6,605,941	-	1,381,110	-	-	-
Amortization	356,443	-	356,443	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(1,087,691)	693,624	(364,886)	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	(722,410)	(812,087)	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
<b>Total Operating Expenses:</b>	<b>6,307,610</b>	<b>(118,463)</b>	<b>1,372,667</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Rev For Return:</b>	<b>(6,307,610)</b>	<b>118,463</b>	<b>(1,372,667)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rate Base:</b>						
Electric Plant In Service	289,030,411	63,809,128	-	-	-	1,155,586
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
<b>Total Electric Plant:</b>	<b>289,030,411</b>	<b>63,809,128</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,155,586</b>
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	(50,744,403)	-	-	(42,259,972)	-	(2,039,194)
Accum Prov For Amort	(4,127,826)	-	-	(4,127,826)	-	-
Accum Def Income Tax	3,115,178	1,219,463	-	-	1,398,142	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	(5,686,600)	-	-	-	(5,686,600)	-
<b>Total Rate Base Deductions</b>	<b>(57,443,652)</b>	<b>1,219,463</b>	<b>-</b>	<b>(46,387,798)</b>	<b>(4,288,458)</b>	<b>(2,039,194)</b>
<b>Total Rate Base:</b>	<b>231,586,760</b>	<b>65,028,592</b>	<b>-</b>	<b>(46,387,798)</b>	<b>(4,288,458)</b>	<b>(883,608)</b>
<b>Estimated Return on Equity Impact</b>	<b>-3.495%</b>	<b>-0.802%</b>	<b>-0.237%</b>	<b>0.658%</b>	<b>0.064%</b>	<b>0.018%</b>
<b>Estimated Price Change</b>	<b>31,831,239</b>	<b>6,424,693</b>	<b>1,825,793</b>	<b>(4,695,421)</b>	<b>(434,082)</b>	<b>(89,440)</b>
<b>TAX CALCULATION:</b>						
Operating Revenue	(8,117,711)	-	(1,737,554)	-	-	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	(1,752,196)	(1,792,219)	-	-	-	-
Schedule "M" Deductions	(4,690,425)	(5,095,190)	-	-	-	-
<b>Income Before Tax</b>	<b>(5,179,482)</b>	<b>3,302,972</b>	<b>(1,737,554)</b>	<b>-</b>	<b>-</b>	<b>-</b>
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	<b>(5,179,482)</b>	<b>3,302,972</b>	<b>(1,737,554)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Federal Income Taxes Before Credits	(1,087,691)	693,624	(364,886)	-	-	-
Energy & Other Tax Credits	-	-	-	-	-	-
<b>Federal Income Taxes</b>	<b>(1,087,691)</b>	<b>693,624</b>	<b>(364,886)</b>	<b>-</b>	<b>-</b>	<b>-</b>



	Exh. SLC-5 14.6	14.7_R	14.8_R	Exh. SLC-5 14.9	Exh. SLC-5 14.10
	Existing Coal-Fired Generation Assets - Year 2	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 2	Pro Forma JB Units 1 & 2 Additions - Year 2	Confidential Wind Generation Capital Additions - Year 2	Major Transmission Capital Additions - Year 2
<b>Operating Revenues:</b>					
General Business Revenues	-	-	-	-	-
Interdepartmental	-	-	-	-	-
Special Sales	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenses:</b>					
Steam Production	-	-	759,747	-	-
Nuclear Production	-	-	-	-	-
Hydro Production	-	-	-	-	-
Other Power Supply	-	-	-	395,580	-
Transmission	-	-	-	-	-
Distribution	-	-	-	-	-
Customer Accounting	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-
Administrative & General	-	-	-	-	-
<b>Total O&amp;M Expenses</b>	<b>-</b>	<b>-</b>	<b>759,747</b>	<b>395,580</b>	<b>-</b>
Depreciation	-	8,178	31,845	2,384,688	2,800,120
Amortization	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-
Income Taxes - Federal	-	(1,363)	(243,184)	(583,856)	(588,025)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net	-	(415)	90,093	-	-
Investment Tax Credit Adj.	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-
<b>Total Operating Expenses:</b>	<b>-</b>	<b>6,400</b>	<b>638,500</b>	<b>2,196,411</b>	<b>2,212,095</b>
<b>Operating Rev For Return:</b>	<b>-</b>	<b>(6,400)</b>	<b>(638,500)</b>	<b>(2,196,411)</b>	<b>(2,212,095)</b>
<b>Rate Base:</b>					
Electric Plant In Service	-	482,654	3,543,138	56,661,694	163,378,210
Plant Held for Future Use	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-
Prepayments	-	-	-	-	-
Fuel Stock	-	-	-	-	-
Material & Supplies	-	-	-	-	-
Working Capital	-	-	-	-	-
Weatherization	-	-	-	-	-
Misc Rate Base	-	-	-	-	-
<b>Total Electric Plant:</b>	<b>-</b>	<b>482,654</b>	<b>3,543,138</b>	<b>56,661,694</b>	<b>163,378,210</b>
<b>Rate Base Deductions:</b>					
Accum Prov For Deprec	(2,952,541)	(47,419)	(107,491)	(1,047,640)	(2,290,147)
Accum Prov For Amort	-	-	-	-	-
Accum Def Income Tax	725,932	(83,272)	(145,087)	-	-
Unamortized ITC	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-
<b>Total Rate Base Deductions</b>	<b>(2,226,609)</b>	<b>(130,691)</b>	<b>(252,578)</b>	<b>(1,047,640)</b>	<b>(2,290,147)</b>
<b>Total Rate Base:</b>	<b>(2,226,609)</b>	<b>351,963</b>	<b>3,290,561</b>	<b>55,614,054</b>	<b>161,088,064</b>
Estimated Return on Equity Impact	0.036%	0.000%	-0.151%	-1.077%	-2.229%
Estimated Price Change	(225,380)	44,138	1,182,346	8,550,771	19,247,821
<b>TAX CALCULATION:</b>					
Operating Revenue	-	(8,178)	(791,592)	(2,780,267)	(2,800,120)
Other Deductions	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-
Interest	-	-	-	-	-
Schedule "M" Additions	-	8,178	31,845	-	-
Schedule "M" Deductions	-	6,492	398,274	-	-
<b>Income Before Tax</b>	<b>-</b>	<b>(6,492)</b>	<b>(1,158,021)</b>	<b>(2,780,267)</b>	<b>(2,800,120)</b>
State Income Taxes	-	-	-	-	-
<b>Taxable Income</b>	<b>-</b>	<b>(6,492)</b>	<b>(1,158,021)</b>	<b>(2,780,267)</b>	<b>(2,800,120)</b>
Federal Income Taxes Before Credits	-	(1,363)	(243,184)	(583,856)	(588,025)
Energy & Other Tax Credits	-	-	-	-	-
<b>Federal Income Taxes</b>	<b>-</b>	<b>(1,363)</b>	<b>(243,184)</b>	<b>(583,856)</b>	<b>(588,025)</b>

**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Major Plant Additions - Year 2**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Steam Plant	312	PRO	-	CAGW	22.163%	-	
Steam Plant	312	PRO	1,428,116	CAGE	0.000%	-	
Steam Plant	312	PRO	(120,748)	SG	7.979%	(9,634)	
Steam Plant	312	PRO	-	JBG	22.163%	-	
Hydro Plant	332	PRO	6,303,566	SG-P	7.979%	502,947	
Hydro Plant	332	PRO	21,440,945	SG-U	7.979%	1,710,725	
Other Plant	343	PRO	1,636,921	CAGW	22.163%	362,791	
Other Plant	343	PRO	63,868,831	CAGE	0.000%	-	
Other Plant	343	PRO	-	SG	7.979%	-	
Other Plant	343	PRO	41,797,495	SG-W	7.979%	3,334,929	
Transmission Plant	355	PRO	(33,685)	CAGW	22.163%	(7,466)	
Transmission Plant	355	PRO	-	CAGE	0.000%	-	
Transmission Plant	355	PRO	376,394,640	SG	7.979%	30,031,691	
Distribution Plant	360	PRO	6,014,915	WA	Situs	170,263	
Distribution Plant	361	PRO	11,646,637	WA	Situs	329,680	
Distribution Plant	362	PRO	96,375,748	WA	Situs	2,728,094	
Distribution Plant	363	PRO	-	WA	Situs	-	
Distribution Plant	364	PRO	118,407,510	WA	Situs	3,351,743	
Distribution Plant	365	PRO	74,063,266	WA	Situs	2,096,498	
Distribution Plant	366	PRO	37,286,059	WA	Situs	1,055,451	
Distribution Plant	367	PRO	85,971,399	WA	Situs	2,433,579	
Distribution Plant	368	PRO	128,064,578	WA	Situs	3,625,105	
Distribution Plant	369	PRO	80,585,949	WA	Situs	2,281,134	
Distribution Plant	370	PRO	21,859,872	WA	Situs	618,784	
Distribution Plant	371	PRO	722,059	WA	Situs	20,439	
Distribution Plant	373	PRO	5,175,119	WA	Situs	146,491	
General Plant	397	PRO	1,706,968	CA	Situs	-	
General Plant	397	PRO	48,299,549	OR	Situs	-	
General Plant	397	PRO	3,056,556	WA	Situs	3,056,556	
General Plant	397	PRO	13,913,475	WY-ALL	Situs	-	
General Plant	397	PRO	23,961,062	UT	Situs	-	
General Plant	397	PRO	3,671,144	ID	Situs	-	
General Plant	397	PRO	(323,073)	WY-ALL	Situs	-	
General Plant	397	PRO	1,134,651	CAGE	0.000%	-	
General Plant	397	PRO	3,306,303	CAGW	22.163%	732,775	
General Plant	397	PRO	(2,677,444)	SG	7.979%	(213,627)	
General Plant	397	PRO	11,504,364	SO	7.085%	815,036	
General Plant	397	PRO	(1,180,201)	CN	6.743%	(79,581)	
General Plant	397	PRO	(1,240,424)	JBG	22.163%	(274,915)	
General Plant	397	PRO	(137,374)	CAEE	0.000%	-	
Mining Plant	399	PRO	-	CAEE	0.000%	-	
			<u>1,283,884,748</u>			<u>58,819,489</u>	

**Description of Adjustment:**

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that is expected to become used and useful by December 31, 2025. This adjustment includes the averages-of-monthly average (AMA) balance of the plant additions, incremental from December 2024 AMA levels reflected in adjustment 8.4, that will be placed into service by December 2025.

Incremental tax impacts are included, as well as in adjustment 15.4.

*This adjustment has been updated in rebuttal to replace pro forma capital additions with actual capital additions for the period of July 2022 to December 2022 and to remove projects that have been cancelled or delayed past CY 2025.*

*Supporting documentation detailing the walk-forward of these balances in this rebuttal adjustment from 2024 levels to 2025 levels are included in Exhibit No. SLC-11, pages 8.4.4\_R - 8.4.31\_R.*

**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Major Plant Additions - Year 2**

PAGE 14.1.1\_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Intangible Plant	303	PRO	-	CA	Situs	-	
Intangible Plant	303	PRO	(2,040,456)	CN	6.743%	(137,588)	
Intangible Plant	303	PRO	(16,786)	CAGW	22.163%	(3,720)	
Intangible Plant	303	PRO	(202,446)	CAGE	0.000%	-	
Intangible Plant	303	PRO	(1,035)	ID	Situs	-	
Intangible Plant	303	PRO	(4,359)	OR	Situs	-	
Intangible Plant	303	PRO	(4,660)	CAEE	0.000%	-	
Intangible Plant	303	PRO	-	JBG	100.000%	-	
Intangible Plant	303	PRO	(421,039)	SG	7.979%	(33,594)	
Intangible Plant	302	PRO	(55,987)	SG-P	7.979%	(4,467)	
Intangible Plant	302	PRO	(203,724)	SG-U	7.979%	(16,255)	
Intangible Plant	303	PRO	73,190,818	SO	7.085%	5,185,263	
Intangible Plant	302	PRO	(9,253)	UT	Situs	-	
Intangible Plant	303	PRO	-	WA	Situs	-	
Intangible Plant	303	PRO	-	WY-ALL	Situs	-	
Intangible Plant	303	PRO	-	WY-ALL	Situs	-	
Intangible Plant	303	PRO	-	SG-P	7.979%	-	
			<u>70,231,072</u>			<u>4,989,639</u>	
	<b>Total</b>		<u>1,354,115,821</u>			<u>63,809,128</u>	14.1.3_R
<b>Adjustment to Tax:</b>							
Schedule M Addition - SO - 2025 Book Depr	SCHMAT	PRO	(19,685,912)	SO	7.085%	(1,394,664)	
Schedule M Addition - SG - 2025 Book Depr	SCHMAT	PRO	(3,358,464)	SG	7.979%	(267,964)	
Schedule M Addition - CAGW - 2025 Book Depr	SCHMAT	PRO	(1,657)	CAGW	22.163%	(367)	
Schedule M Addition - WA - 2025 Book Depr	SCHMAT	PRO	(129,223)	WA	Situs	(129,223)	
			<u>(23,175,255)</u>			<u>(1,792,219)</u>	
Schedule M Deduction - SO - 2025 Tax Depr	SCHMDT	PRO	(52,826,669)	SO	7.085%	(3,742,548)	
Schedule M Deduction - SG - 2025 Tax Depr	SCHMDT	PRO	(13,555,081)	SG	7.979%	(1,081,530)	
Schedule M Deduction - CAGW - 2025 Tax Depr	SCHMDT	PRO	(3,706)	CAGW	22.163%	(821)	
Schedule M Deduction - WA - 2025 Tax Depr	SCHMDT	PRO	(300,198)	WA	Situs	(300,198)	
			<u>(66,685,654)</u>			<u>(5,125,097)</u>	
Deferred Inc Tax Exp - SO - 2025 Book Depr	41110	PRO	4,840,100	SO	7.085%	342,901	
Deferred Inc Tax Exp - SG - 2025 Book Depr	41110	PRO	825,733	SG	7.979%	65,883	
Deferred Inc Tax Exp - CAGW - 2025 Book Depr	41110	PRO	408	CAGW	22.163%	90	
Deferred Inc Tax Exp - WA - 2025 Book Depr	41110	PRO	31,771	WA	Situs	31,771	
			<u>5,698,012</u>			<u>440,646</u>	
Deferred Inc Tax Exp - SO - 2025 Tax Depr	41010	PRO	(12,988,282)	SO	7.085%	(920,165)	
Deferred Inc Tax Exp - SG - 2025 Tax Depr	41010	PRO	(3,332,733)	SG	7.979%	(265,911)	
Deferred Inc Tax Exp - CAGW - 2025 Tax Depr	41010	PRO	(911)	CAGW	22.163%	(202)	
Deferred Inc Tax Exp - WA - 2025 Tax Depr	41010	PRO	(73,808)	WA	Situs	(73,808)	
			<u>(16,395,734)</u>			<u>(1,260,087)</u>	
ADIT - SO	282	PRO	13,682,362	SO	7.085%	969,338	
ADIT - SG	282	PRO	2,146,041	SG	7.979%	171,228	
ADIT - CAGW	282	PRO	3,124	CAGW	22.163%	692	
ADIT - WA	282	PRO	15,051	WA	Situs	15,051	
			<u>15,846,578</u>			<u>1,156,309</u>	

**Description of Adjustment:**

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that is expected to become used and useful by December 31, 2025. This adjustment includes the averages-of-monthly average (AMA) balance of the plant additions, incremental from December 2024 AMA levels reflected in adjustment 8.4, that will be placed into service by December 2025.

Incremental tax impacts are included, as well as in adjustment 15.4.

*This adjustment has been updated in rebuttal to replace pro forma capital additions with actual capital additions for the period of July 2022 to December 2022 and to remove projects that have been cancelled or delayed past CY 2025. Supporting documentation detailing the walk-forward of these balances from 2024 levels to 2025 levels are contained in Exhibit No. SLC-11, pages 8.4.4\_R - 8.4.31\_R.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Major Plant Additions - Year 2**

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Tax:</b>							
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(65,635)	CA	Situs	-	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(2,398)	CAEE	0.000%	-	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(88,469)	CAGE	0.000%	-	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(102,335)	CAGW	22.163%	(22,680)	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(423,770)	CN	6.743%	(28,575)	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(2,000)	ID	Situs	-	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(5,633)	JBG	22.163%	(1,248)	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(39,648)	OR	Situs	-	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(4,696)	SG	7.979%	(375)	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	1,081,932	SO	7.085%	76,650	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	76,201	UT	Situs	-	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	6,135	WA	Situs	6,135	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(161,264)	WY-ALL	Situs	-	
			<u>268,420</u>			<u>29,907</u>	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(16,137)	CA	Situs	-	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(589)	CAEE	0.0000%	-	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(21,751)	CAGE	0.000%	-	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(25,161)	CAGW	22.163%	(5,576)	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(104,190)	CN	6.743%	(7,026)	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(492)	ID	Situs	-	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(1,385)	JBG	22.163%	(307)	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(9,748)	OR	Situs	-	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(1,153)	SG	7.979%	(92)	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	266,010	SO	7.085%	18,846	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	18,734	UT	Situs	-	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	1,509	WA	Situs	1,509	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(39,649)	WY-ALL	Situs	-	
			<u>65,998</u>			<u>7,354</u>	
Accumulated Deferred Income Taxes	282		(93,580)	CA	Situs	-	
Accumulated Deferred Income Taxes	282		(1,417)	CAEE	0.0000%	-	
Accumulated Deferred Income Taxes	282		(51,148)	CAGE	0.000%	-	
Accumulated Deferred Income Taxes	282		(144,664)	CAGW	22.163%	(32,062)	
Accumulated Deferred Income Taxes	282		(88,939)	CN	6.743%	(5,997)	
Accumulated Deferred Income Taxes	282		(7,809)	ID	Situs	-	
Accumulated Deferred Income Taxes	282		(3,790)	JBG	22.163%	(840)	
Accumulated Deferred Income Taxes	282		(151,831)	OR	Situs	-	
Accumulated Deferred Income Taxes	282		1,069,034	SG	7.979%	85,296	
Accumulated Deferred Income Taxes	282		475,398	SO	7.085%	33,680	
Accumulated Deferred Income Taxes	282		251,594	UT	Situs	-	
Accumulated Deferred Income Taxes	282		(16,923)	WA	Situs	(16,923)	
Accumulated Deferred Income Taxes	282		(142,382)	WY-ALL	Situs	-	
			<u>1,093,543</u>			<u>63,154</u>	

**Description of Adjustment:**

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that is expected to become used and useful by December 31, 2025. This adjustment includes the averages-of-monthly average (AMA) balance of the plant additions, incremental from December 2024 AMA levels reflected in adjustment 8.4, that will be placed into service by December 2025.

Incremental tax impacts are included, as well as in adjustment 15.4.

*This adjustment has been updated in rebuttal to replace pro forma capital additions with actual capital additions for the period of July 2022 to December 2022 and to remove projects that have been cancelled or delayed past CY 2025. Supporting documentation detailing the walk-forward of these balances from 2024 levels to 2025 levels are contained in Exhibit No. SLC-11, pages 8.4.4\_R - 8.4.31\_R.*

**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Major Plant Additions - Year 2**

Description	Account	EPIS Balance	EPIS Balance	Adjustment
		AMA Dec 2024	AMA Dec 2025	
<b>Steam Production Plant:</b>				
Control Area Generation - West	312	(0)	(0)	-
Control Area Generation - East	312	5,123,746,296	5,124,801,190	1,054,894
Pollution Control	312	1,471,800	1,845,023	373,222
System Generation	312	255,288,726	255,167,978	(120,748)
Jim Bridger Generation	312	(0)	(0)	-
Total Steam Plant		<u>5,380,506,822</u>	<u>5,381,814,190</u>	<u>1,307,368</u>
<b>Hydro Production Plant:</b>				
System Generation	332	903,934,200	910,237,766	6,303,566
System Generation	332	227,724,203	249,165,148	21,440,945
Klamath	332	98,522,128	98,522,128	-
Total Hydro Plant		<u>1,230,180,531</u>	<u>1,257,925,041</u>	<u>27,744,510</u>
<b>Other Production Plant:</b>				
Control Area Generation - West	343	573,527,536	575,164,458	1,636,921
Control Area Generation - East	343	1,514,393,996	1,578,262,826	63,868,831
System Generation	343	(21,167,878)	(21,167,878)	-
System Generation - Wind	343	3,527,599,392	3,569,396,887	41,797,495
Total Other Production Plant		<u>5,594,353,046</u>	<u>5,701,656,293</u>	<u>107,303,247</u>
<b>Transmission Plant:</b>				
Control Area Generation - West	355	18,295,765	18,262,080	(33,685)
Control Area Generation - East	355	168,851,161	168,851,161	-
System Generation	355	8,107,730,993	8,484,125,633	376,394,640
Total Transmission Plant		<u>8,294,877,919</u>	<u>8,671,238,874</u>	<u>376,360,955</u>
<b>Distribution Plant:</b>				
California	360-373	428,807,255	434,136,085	5,328,831
Oregon	360-373	2,632,719,757	2,962,282,236	329,562,479
Washington	360-373	643,390,039	662,247,300	18,857,261
Eastern Wyoming	360-373	769,248,531	803,824,326	34,575,794
Utah	360-373	4,067,645,899	4,324,172,087	256,526,189
Idaho	360-373	463,576,958	485,276,038	21,699,080
Western Wyoming	360-373	151,419,246	151,042,723	(376,522)
Total Distribution Plant		<u>9,156,807,685</u>	<u>9,822,980,796</u>	<u>666,173,111</u>
<b>General Plant:</b>				
California	397	24,180,786	25,887,755	1,706,968
Oregon	397	228,618,473	276,918,023	48,299,549
Washington	397	51,250,256	54,306,812	3,056,556
Eastern Wyoming	397	115,191,975	129,105,450	13,913,475
Utah	397	294,570,810	318,531,872	23,961,062
Idaho	397	61,852,486	65,523,630	3,671,144
Western Wyoming	397	19,099,091	18,776,018	(323,073)
Control Area Generation - East	397	96,528,482	97,663,133	1,134,651
Control Area Generation - West	397	7,217,223	10,523,526	3,306,303
System Generation	397	212,664,013	209,986,569	(2,677,444)
General Office	397	387,920,983	399,425,347	11,504,364
Customer Service	397	15,042,558	13,862,357	(1,180,201)
Jim Bridger	397	20,050,548	18,810,124	(1,240,424)
Control Area Energy - East	397	3,080,541	2,943,167	(137,374)
Total General Plant		<u>1,537,268,225</u>	<u>1,642,263,782</u>	<u>104,995,557</u>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Major Plant Additions - Year 2**

Description	Account	EPIS Balance AMA Dec 2024	EPIS Balance AMA Dec 2025	Adjustment
<b>Mining Plant:</b>				
Coal Mine	399	1,822,901	1,822,901	-
Total Mining Plant		<u>1,822,901</u>	<u>1,822,901</u>	-
<b>Intangible Plant:</b>				
California	303	481,167	481,167	-
Customer Service	303	226,950,200	224,909,744	(2,040,456)
Control Area Generation - West	303	29,262,744	29,245,958	(16,786)
Control Area Generation - East	303	69,509,724	69,307,278	(202,446)
Idaho	303	4,367,348	4,366,313	(1,035)
Oregon	303	4,606,696	4,602,337	(4,359)
Control Area Energy - East	303	(214)	(4,874)	(4,660)
Jim Bridger	303	2,634,359	2,634,359	-
System Generation	303	118,530,282	118,109,243	(421,039)
System Generation	302	103,343,101	103,287,114	(55,987)
System Generation	302	10,094,364	9,890,640	(203,724)
General Office	303	560,234,122	633,424,940	73,190,818
Utah	302	(24,574,057)	(24,583,311)	(9,253)
Washington	303	2,036,986	2,036,986	-
Eastern Wyoming	303	5,750,431	5,750,431	-
Western Wyoming	303	-	-	-
Klamath	303	74,111,750	74,111,750	-
Total Intangible Plant		<u>1,187,339,004</u>	<u>1,257,570,076</u>	<u>70,231,072</u>
<b>Total EPIS Balance</b>		<u>32,383,156,133</u>	<u>33,737,271,953</u>	<u>1,354,115,821</u>
		<b>Ref. 8.4.3_R</b>	<b>Ref. 8.4.31_R</b>	<b>Ref 14.1_R</b>
		<b>Exh. SLC-11</b>	<b>Exh. SLC-11</b>	

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Depreciation and Amortization Expense - Year 2**

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Steam Depreciation Expense	403SP	PRO	72,416	CAGE	0.000%	-	
Steam Depreciation Expense	403SP	PRO	-	CAGW	22.163%	-	
Steam Depreciation Expense	403SP	PRO	(3,499)	SG	7.979%	(279)	
Steam Depreciation Expense	403SP	PRO	-	OTHER	0.000%	-	
Steam Depreciation Expense	403SP	PRO	-	JBG	22.163%	-	
Hydro Depreciation Expense	403HP	PRO	165,100	SG-P	7.979%	13,173	
Hydro Depreciation Expense	403HP	PRO	932,270	SG-U	7.979%	74,384	
Other Depreciation Expense	403OP	PRO	2,246,142	CAGE	0.000%	-	
Other Depreciation Expense	403OP	PRO	60,297	CAGW	22.163%	13,364	
Other Depreciation Expense	403OP	PRO	-	SG	7.979%	-	
Other Depreciation Expense	403OP	PRO	1,759,107	SG-W	7.979%	140,355	
Other Depreciation Expense	403OP	PRO	-	WA	Situs	-	
Transmission Depreciation Expense	403TP	PRO	-	CAGE	0.000%	-	
Transmission Depreciation Expense	403TP	PRO	(600)	CAGW	22.163%	(133)	
Transmission Depreciation Expense	403TP	PRO	6,450,985	SG	7.979%	514,710	
Transmission Depreciation Expense	403TP	PRO	-	JBG	22.163%	-	
Distribution Depreciation Expense	403360	PRO	145,349	WA	Situs	4,397	
Distribution Depreciation Expense	403361	PRO	281,438	WA	Situs	8,515	
Distribution Depreciation Expense	403362	PRO	2,328,897	WA	Situs	70,460	
Distribution Depreciation Expense	403364	PRO	2,861,290	WA	Situs	86,567	
Distribution Depreciation Expense	403365	PRO	1,789,721	WA	Situs	54,147	
Distribution Depreciation Expense	403366	PRO	901,009	WA	Situs	27,260	
Distribution Depreciation Expense	403367	PRO	2,077,479	WA	Situs	62,853	
Distribution Depreciation Expense	403368	PRO	3,094,650	WA	Situs	93,627	
Distribution Depreciation Expense	403369	PRO	1,947,341	WA	Situs	58,916	
Distribution Depreciation Expense	403370	PRO	528,239	WA	Situs	15,982	
Distribution Depreciation Expense	403371	PRO	17,448	WA	Situs	528	
Distribution Depreciation Expense	403373	PRO	125,056	WA	Situs	3,783	
General Depreciation Expense	403GP	PRO	34,418	CA	Situs	-	
General Depreciation Expense	403GP	PRO	1,121,940	OR	Situs	-	
General Depreciation Expense	403GP	PRO	72,285	WA	Situs	72,285	
General Depreciation Expense	403GP	PRO	344,434	WY-ALL	Situs	-	
General Depreciation Expense	403GP	PRO	505,071	UT	Situs	-	
General Depreciation Expense	403GP	PRO	72,925	ID	Situs	-	
General Depreciation Expense	403GP	PRO	(6,755)	WY-ALL	Situs	-	
General Depreciation Expense	403GP	PRO	33,057	CAGE	0.000%	-	
General Depreciation Expense	403GP	PRO	157,443	CAGW	22.163%	34,894	
General Depreciation Expense	403GP	PRO	(103,199)	SG	7.979%	(8,234)	
General Depreciation Expense	403GP	PRO	699,543	SO	7.085%	49,560	
General Depreciation Expense	403GP	PRO	(24,320)	JBG	22.163%	(5,390)	
General Depreciation Expense	403GP	PRO	-	JBE	0.000%	-	
General Depreciation Expense	403GP	PRO	(68,412)	CN	6.743%	(4,613)	
General Depreciation Expense	403GP	PRO	(4,978)	CAEE	0.000%	-	
Total Depreciation Expense			<u>30,613,586</u>			<u>1,381,110</u>	14.2.2_R

**Description of Adjustment:**

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustments 8.4 and 14.1. This adjustment reflects the incremental depreciation expense in results for calendar year 2025, matching the level of capital rate base in-service through calendar year 2025. Supporting documentation detailing the calculation of incremental depreciation expense from 2024 levels to 2025 levels is contained in Exhibit No. SLC-4, pages 6.1.4 - 6.1.21.

*This rebuttal adjustment has been revised to calculate depreciation expense on the plant additions included in adjustment 8.4\_R and 14.1\_R. Supporting documentation detailing the rebuttal calculation of incremental depreciation expense from 2024 levels to 2025 levels is contained in Exhibit No. SLC-11, pages 6.1.4\_R - 6.1.21\_R.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Depreciation and Amortization Expense - Year 2**

PAGE 14.2.1\_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Intangible Amortization	404IP	PRO	-	CA	Situs	-	
Intangible Amortization	404IP	PRO	(135,547)	CN	6.743%	(9,140)	
Intangible Amortization	404IP	PRO	-	JBG	22.163%	-	
Intangible Amortization	404IP	PRO	-	OTHER	0.000%	-	
Intangible Amortization	404IP	PRO	(5)	ID	Situs	-	
Intangible Amortization	404IP	PRO	(11)	OR	Situs	-	
Intangible Amortization	404IP	PRO	(932)	CAEE	0.000%	-	
Intangible Amortization	404IP	PRO	(13,698)	SG	7.979%	(1,093)	
Intangible Amortization	404IP	PRO	(8,342)	CAGE	0.000%	-	
Intangible Amortization	404IP	PRO	(299)	CAGW	22.163%	(66)	
Intangible Amortization	404IP	PRO	(1,452)	SG-P	7.979%	(116)	
Intangible Amortization	404IP	PRO	(6,513)	SG-U	7.979%	(520)	
<i>Intangible Amortization</i>	<i>404IP</i>	<i>PRO</i>	<i>5,185,600</i>	<i>SO</i>	<i>7.085%</i>	<i>367,378</i>	
Intangible Amortization	404IP	PRO	13	UT	Situs	-	
Intangible Amortization	404IP	PRO	-	WA	Situs	-	
Intangible Amortization	404IP	PRO	-	WY-ALL	Situs	-	
Intangible Amortization	404IP	PRO	-	WY-ALL	Situs	-	
Hydro Amortization	404HP	PRO	-	SG-U	7.979%	-	
Hydro Amortization	404HP	PRO	-	SG-P	7.979%	-	
Other Amortization	404OP	PRO	-	CAGE	0.000%	-	
General Amortization	404GP	PRO	-	CA	Situs	-	
General Amortization	404GP	PRO	-	CN	6.743%	-	
General Amortization	404GP	PRO	-	OR	Situs	-	
General Amortization	404GP	PRO	-	ID	Situs	-	
General Amortization	404GP	PRO	-	SO	7.085%	-	
General Amortization	404GP	PRO	-	UT	Situs	-	
General Amortization	404GP	PRO	-	WA	Situs	-	
General Amortization	404GP	PRO	-	WY-ALL	Situs	-	
General Amortization	404GP	PRO	-	WY-ALL	Situs	-	
			<u>5,018,814</u>			<u>356,443</u>	14.2.3_R
			<u>Total</u>			<u>1,737,554</u>	

**Description of Adjustment:**

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustments 8.4 and 14.1. This adjustment reflects the incremental depreciation expense in results for calendar year 2025, matching the level of capital rate base in-service through calendar year 2025. Supporting documentation detailing the calculation of incremental depreciation expense from 2024 levels to 2025 levels is contained in Exhibit No. SLC-4, pages 6.1.4 - 6.1.21.

*This rebuttal adjustment has been revised to calculate depreciation expense on the plant additions included in adjustment 8.4\_R and 14.1\_R. Supporting documentation detailing the rebuttal calculation of incremental depreciation expense from 2024 levels to 2025 levels is contained in Exhibit No. SLC-11, pages 6.1.4\_R - 6.1.21\_R.*



**PacifiCorp  
Washington 2023 General Rate Case  
Depreciation and Amortization Expense Summary**

Description	Account	Factor	12 ME Dec 2024 Expense	12 ME Dec 2025 Expense	Adjustment
<b>DEPRECIATION EXPENSE</b>					
<b>Steam Production Plant:</b>					
Control Area Generation - East	403SP	CAGE	259,886,041	259,958,457	72,416
Control Area Generation - West	403SP	CAGW	(0)	(0)	-
System Generation	403SP	SG	2,808,058	2,785,672	(22,386)
Renewable - Blundell	403SP	SG	4,589,331	4,608,218	18,887
Jim Bridger Generation	403SP	JBG	(0)	(0)	-
Total Steam Plant			<u>267,283,430</u>	<u>267,352,347</u>	<u>68,917</u>
<b>Hydro Production Plant:</b>					
Control Area Generation - East	403HP	SG-U	9,901,634	10,833,904	932,270
Control Area Generation - West	403HP	SG-P	23,290,457	23,455,557	165,100
Klamath	403HP	SG	-	-	-
Total Hydro Plant			<u>33,192,091</u>	<u>34,289,461</u>	<u>1,097,370</u>
<b>Other Production Plant:</b>					
Control Area Generation - East	403OP	CAGE	53,258,280	55,504,422	2,246,142
Control Area Generation - West	403OP	CAGW	21,126,082	21,186,379	60,297
System Generation - Wind	403OP	SG-W	148,464,009	150,223,116	1,759,107
System Generation	403OP	SG	(41,255)	(41,255)	-
Oregon	403OP	OR	-	-	-
Utah	403OP	UT	-	-	-
Total Other Production Plant			<u>222,807,117</u>	<u>226,872,662</u>	<u>4,065,545</u>
<b>Transmission Plant:</b>					
Control Area Generation - East	403TP	CAGE	2,893,921	2,893,921	-
Control Area Generation - West	403TP	CAGW	325,665	325,065	(600)
Jim Bridger Generation	403TP	JBG	-	-	-
System Generation	403TP	SG	138,957,474	145,408,458	6,450,985
Total Transmission Plant			<u>142,177,059</u>	<u>148,627,444</u>	<u>6,450,385</u>
<b>Distribution Plant:</b>					
California	403364	CA	11,642,141	11,786,819	144,678
Oregon	403364	OR	59,878,685	67,374,267	7,495,582
Washington	403364	WA	16,617,132	17,104,167	487,035
Eastern Wyoming	403364	WYP	20,432,341	21,350,724	918,383
Utah	403364	UT	103,261,993	109,774,213	6,512,220
Idaho	403364	ID	11,749,901	12,299,890	549,989
Western Wyoming	403364	WYU	4,009,623	3,999,652	(9,970)
Total Distribution Plant			<u>227,591,816</u>	<u>243,689,732</u>	<u>16,097,917</u>
<b>General Plant:</b>					
California	403GP	CA	477,361	511,779	34,418
Oregon	403GP	OR	5,179,183	6,301,123	1,121,940
Washington	403GP	WA	1,152,130	1,224,416	72,285
Eastern Wyoming	403GP	WYP	2,737,627	3,082,061	344,434
Utah	403GP	UT	6,208,513	6,713,585	505,071
Idaho	403GP	ID	1,222,034	1,294,960	72,925
Western Wyoming	403GP	WYU	399,342	392,586	(6,755)
Control Area Generation - East	403GP	CAGE	2,812,261	2,845,318	33,057
Control Area Generation - West	403GP	CAGW	343,678	501,121	157,443
System Generation	403GP	SG	8,196,885	8,093,686	(103,199)
General Office	403GP	SO	23,477,824	24,177,366	699,543
Jim Bridger Generation	403GP	JBG	393,115	368,795	(24,320)
Jim Bridger Generation	403GP	JBE	-	-	-
Customer Service	403GP	CN	871,964	803,552	(68,412)
Control Area Energy - East	403GP	CAEE	111,621	106,644	(4,978)
Total General Plant			<u>53,583,539</u>	<u>56,416,992</u>	<u>2,833,453</u>
<b>Total Depreciation Expense</b>			<u>946,635,052</u>	<u>977,248,638</u>	<u>30,613,586</u>
					<b>Ref 14.2_R</b>

**PacifiCorp  
Washington 2023 General Rate Case  
Depreciation and Amortization Expense Summary**

Description	Account	Factor	12 ME Dec 2024 Expense	12 ME Dec 2025 Expense	Adjustment
<b>AMORTIZATION EXPENSE</b>					
<b>Intangible Plant:</b>					
California	404IP	CA	92	92	-
Customer Service	404IP	CN	15,076,213	14,940,667	(135,547)
Jim Bridger Generation	404IP	JBG	306,808	306,808	-
Idaho	404IP	ID	22,564	22,559	(5)
Oregon	404IP	OR	11,470	11,459	(11)
Control Area Energy - East	404IP	CAEE	(43)	(975)	(932)
System Generation	404IP	SG	3,856,266	3,842,568	(13,698)
Control Area Generation - East	404IP	CAGE	2,864,081	2,855,739	(8,342)
Control Area Generation - West	404IP	CAGW	521,723	521,424	(299)
Klamath Hydro Relicensing	404IP	SG-P	-	-	-
General Office	404IP	SO	39,692,820	44,878,420	5,185,600
General Office	404IP	OTHER	-	-	-
System Generation	404IP	SG-U	322,709	316,196	(6,513)
System Generation	404IP	SG-P	2,679,539	2,678,088	(1,452)
Utah	404IP	UT	34,484	34,497	13
Washington	404IP	WA	125	125	-
Eastern Wyoming	404IP	WYP	128,061	128,061	-
Western Wyoming	404IP	WYU	-	-	-
Total Intangible Plant			65,516,913	70,535,727	5,018,814
<b>Hydro Production Plant:</b>					
System Generation	404HP	SG-U	-	-	-
System Generation	404HP	SG-P	312,376	312,376	-
Total Hydro Plant			312,376	312,376	-
<b>Other Production Plant:</b>					
Control Area Generation - East	404OP	CAGE	-	-	-
Total Other Plant			-	-	-
<b>General Plant:</b>					
California	404GP	CA	-	-	-
General Office	404GP	CN	-	-	-
Oregon	404GP	OR	143,641	143,641	-
Idaho	404GP	ID	-	-	-
General Office	404GP	SO	108,292	108,292	-
Utah	404GP	UT	-	-	-
Washington	404GP	WA	96,240	96,240	-
Eastern Wyoming	404GP	WYP	77,099	77,099	-
Western Wyoming	404GP	WYU	-	-	-
Total General Plant			425,272	425,272	-
<b>Total Amortization</b>			66,254,560	71,273,375	5,018,814
					<b>Ref 14.2.1 R</b>
<b>Total Depreciation and Amortization</b>			1,012,889,612	1,048,522,013	35,632,401
			<b>Ref. 6.1.21_R</b>	<b>Ref. 6.1.21_R</b>	
			<b>Exh. SLC-11</b>	<b>Exh. SLC-11</b>	

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Decommissioning and Other Plant Closure Cost Adjustment - Year 2**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base</b>							
Annual Incremental Decom.	254	PRO	(2,344,847)	WA	100.000%	(2,344,847)	14.4.1_R
Other Closure Costs	254	PRO	(1,355,736)	WA	100.000%	(1,355,736)	14.4.2_R
Reclamation Costs	254	PRO	(1,986,017)	WA	100.000%	(1,986,017)	14.4.3_R
<b>Adjustment to Tax:</b>							
Sch M - Incr. Decom.	SCHMAT	PRO	-	WA	100.000%	-	14.4.1_R
DIT Expense - Incr. Decom.	41110	PRO	-	WA	100.000%	-	14.4.1_R
ADIT Balance - Incr. Decom.	190	PRO	576,518	WA	100.000%	576,518	14.4.1_R
Sch M - Other Closure	SCHMAT	PRO	-	WA	100.000%	-	14.4.2_R
DIT Exp - Other Closure	41110	PRO	-	WA	100.000%	-	14.4.2_R
ADIT Bal. - Other Closure	190	PRO	333,329	WA	100.000%	333,329	14.4.2_R
Sch M - Reclamation Costs	SCHMAT	PRO	-	WA	100.000%	-	14.4.3_R
DIT Exp. - Reclamation	41110	PRO	-	WA	100.000%	-	14.4.3_R
ADIT Bal - Reclamation	190	PRO	488,294	WA	100.000%	488,294	14.4.3_R

**Description of Adjustment:**

This adjustment includes into revenue requirement the incremental decommissioning costs and other plant closure costs associated with the revised decommissioning study and those included in the 2018 Depreciation Study. These costs were approved to be collected over ten years starting in 2021, as approved in the Company's most recent General Rate Case, Docket No. UE-191024. This adjustment also includes Bridger reclamation costs, which were also approved to be spread over 10 years in the same docket. However, in the current proceeding, the Company is proposing to continue including coal-fire resources and the Jim Bridger Mine rate base in Washington retail rates through 2025. Accordingly, the estimated reclamation costs for the Jim Bridger Mine asset has been recalibrated to reflect on-going operations through 2025. This updated total reclamation is then spread evenly through 2030, which was the approved end of amortization life as approved in UE-191024 for this expense.

This adjustment walks forward the regulatory liability balance from December 2024 AMA level to the December 2025 AMA levels, and reflect the associated incremental tax impacts. Further supporting documentation detailing the calculation of this adjustment is contained in Confidential Exhibit No. SLC-6C, page 6.4.4.

*This adjustment has been updated in rebuttal to reflect incremental reclamation and unrecovered investment costs collected since approval in the Company's 2021 GRC to begin collection of these costs as an offset to the projected incremental reclamation and unrecovered investment costs projected under current case assumptions. Supporting documentation detailing the rebuttal calculation of this adjustment is contained in Confidential Exhibit No. SLC-13C, page 6.4.4\_R.*

PacifiCorp  
Washington 2023 General Rate Case  
Decommissioning and Other Plant Closure Cost Adjustment - Year 2  
Incremental Decommissioning Costs

	Decomm Costs	Total Company Annual Amount	Washington Allocation Annual Amount
<b>Total</b>	<b>108,672,464</b>	<b>10,867,247</b>	<b>2,344,847</b>

Ref 6.4.4\_R - Exh. SLC-13C

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
2024 Pro Forma Amount (Adj 6.4)	2,344,847	(8,206,964)
2025 Pro Forma Amount (below)	2,344,847	(10,551,811)
Adjustment:	-	<b>(2,344,847)</b>

Ref 6.4.1\_R, Exh. SLC-11  
below

Ref 14.4\_R

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-23	195,404	195,404	(48,043)	(7,034,540)	1,729,552
Jan-24	195,404	195,404	(48,043)	(7,229,944)	1,777,596
Feb-24	195,404	195,404	(48,043)	(7,425,348)	1,825,639
Mar-24	195,404	195,404	(48,043)	(7,620,752)	1,873,682
Apr-24	195,404	195,404	(48,043)	(7,816,156)	1,921,725
May-24	195,404	195,404	(48,043)	(8,011,560)	1,969,768
Jun-24	195,404	195,404	(48,043)	(8,206,964)	2,017,811
Jul-24	195,404	195,404	(48,043)	(8,402,368)	2,065,855
Aug-24	195,404	195,404	(48,043)	(8,597,772)	2,113,898
Sep-24	195,404	195,404	(48,043)	(8,793,176)	2,161,941
Oct-24	195,404	195,404	(48,043)	(8,988,580)	2,209,984
Nov-24	195,404	195,404	(48,043)	(9,183,983)	2,258,027
Dec-24	195,404	195,404	(48,043)	(9,379,387)	2,306,071
Jan-25	195,404	195,404	(48,043)	(9,574,791)	2,354,114
Feb-25	195,404	195,404	(48,043)	(9,770,195)	2,402,157
Mar-25	195,404	195,404	(48,043)	(9,965,599)	2,450,200
Apr-25	195,404	195,404	(48,043)	(10,161,003)	2,498,243
May-25	195,404	195,404	(48,043)	(10,356,407)	2,546,286
Jun-25	195,404	195,404	(48,043)	(10,551,811)	2,594,330
Jul-25	195,404	195,404	(48,043)	(10,747,215)	2,642,373
Aug-25	195,404	195,404	(48,043)	(10,942,619)	2,690,416
Sep-25	195,404	195,404	(48,043)	(11,138,022)	2,738,459
Oct-25	195,404	195,404	(48,043)	(11,333,426)	2,786,502
Nov-25	195,404	195,404	(48,043)	(11,528,830)	2,834,545
Dec-25	195,404	195,404	(48,043)	(11,724,234)	2,882,589

<b>Annual Total</b>	<b>2,344,847</b>	<b>2,344,847</b>	<b>(576,518)</b>
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<b>AMA 2024</b>	<b>(8,206,964)</b>	<b>2,017,811</b>
	Ref 6.4.1_R	Ref 6.4.1_R
	Exh. SLC-11	Exh. SLC-11
<b>AMA 2025</b>	<b>(10,551,811)</b>	<b>2,594,330</b>
	Above	Above

	SCHMAT	41110	ADIT
December 2024 Pro forma Tax Amounts	2,344,847	(576,518)	2,017,811
December 2025 Pro forma Tax Amounts	2,344,847	(576,518)	2,594,330
Adjustment:	-	-	576,518
	Ref 14.4_R	Ref 14.4_R	Ref 14.4_R

PacifiCorp  
Washington 2023 General Rate Case  
Decommissioning and Other Plant Closure Cost Adjustment - Year 2  
Other Closure Costs

Page 14.4.2\_R

	Other Closure Costs	Total Company Annual Amount	Washington Allocation Annual Amount
<b>Total</b>	<b>62,831,889</b>	<b>6,283,189</b>	<b>1,355,736</b>

Ref 6.4.4\_R - Exh. SLC-13C

	<u>Amortization</u>	<u>Reg. Liability Balance</u>	
2024 Pro Forma Amount (Adj 6.4)	1,355,736	(4,745,075)	Ref 6.4.2_R, Exh. SLC-11
2025 Pro Forma Amount (below)	1,355,736	(6,100,811)	below
Adjustment:	-	<b>(1,355,736)</b>	
			Ref 14.4_R

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-23	112,978	112,978	(27,777)	(4,067,207)	999,988
Jan-24	112,978	112,978	(27,777)	(4,180,185)	1,027,765
Feb-24	112,978	112,978	(27,777)	(4,293,163)	1,055,543
Mar-24	112,978	112,978	(27,777)	(4,406,141)	1,083,320
Apr-24	112,978	112,978	(27,777)	(4,519,119)	1,111,098
May-24	112,978	112,978	(27,777)	(4,632,097)	1,138,875
Jun-24	112,978	112,978	(27,777)	(4,745,075)	1,166,653
Jul-24	112,978	112,978	(27,777)	(4,858,053)	1,194,430
Aug-24	112,978	112,978	(27,777)	(4,971,031)	1,222,208
Sep-24	112,978	112,978	(27,777)	(5,084,009)	1,249,985
Oct-24	112,978	112,978	(27,777)	(5,196,987)	1,277,762
Nov-24	112,978	112,978	(27,777)	(5,309,965)	1,305,540
Dec-24	112,978	112,978	(27,777)	(5,422,943)	1,333,317
Jan-25	112,978	112,978	(27,777)	(5,535,921)	1,361,095
Feb-25	112,978	112,978	(27,777)	(5,648,899)	1,388,872
Mar-25	112,978	112,978	(27,777)	(5,761,877)	1,416,650
Apr-25	112,978	112,978	(27,777)	(5,874,855)	1,444,427
May-25	112,978	112,978	(27,777)	(5,987,833)	1,472,205
Jun-25	112,978	112,978	(27,777)	(6,100,811)	1,499,982
Jul-25	112,978	112,978	(27,777)	(6,213,789)	1,527,759
Aug-25	112,978	112,978	(27,777)	(6,326,767)	1,555,537
Sep-25	112,978	112,978	(27,777)	(6,439,745)	1,583,314
Oct-25	112,978	112,978	(27,777)	(6,552,723)	1,611,092
Nov-25	112,978	112,978	(27,777)	(6,665,701)	1,638,869
Dec-25	112,978	112,978	(27,777)	(6,778,679)	1,666,647

<b>Annual Total</b>	<b>1,355,736</b>	<b>1,355,736</b>	<b>(333,329)</b>
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<b>AMA 2024</b>	<b>(4,745,075)</b>	<b>1,166,653</b>
	Ref 6.4.2_R	Ref 6.4.2_R
	Exh. SLC-11	Exh. SLC-11
<b>AMA 2025</b>	<b>(6,100,811)</b>	<b>1,499,982</b>
	Above	Above

	SCHMAT	41110	ADIT
December 2024 Pro forma Tax Amounts	1,355,736	(333,329)	1,166,653
December 2025 Pro forma Tax Amounts	1,355,736	(333,329)	1,499,982
Adjustment:	-	-	333,329
	Ref 14.4_R	Ref 14.4_R	Ref 14.4_R

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Decommissioning and Other Plant Closure Cost Adjustment - Year 2**  
**Bridger Mine Reclamation Costs**

Currently Approved Washington Allocation Annual Amount 2,549,408 Ref 6.4.4\_R - Exh. SLC-13C

**Updated Washington Allocation Annual Amount 1,986,017 Ref 6.4.4\_R - Exh. SLC-13C**

	<u>Amortization</u>	<u>Reg. Liability Balance</u>	
Pro Forma Amount (Adj 6.4)	1,986,017	(8,641,232)	<i>Ref. 6.4.3_R, Exh. SLC-11</i>
Pro Forma Amount (below)	1,986,017	(10,627,250)	<i>below</i>
Adjustment:	-	<b>(1,986,017)</b>	
		<b>Ref 14.4_R</b>	

	<b>501</b>	<b>SCHMAT</b>	<b>41110</b>	<b>254</b>	<b>190</b>
	<b>Mthly Accum.</b>	<b>Tax</b>	<b>Def Inc Tax Exp</b>	<b>Reg. Liab.</b>	<b>ADIT</b>
Dec-23	212,451	212,451	(52,234)	(7,648,224)	1,880,438
Jan-24	165,501	165,501	(40,691)	(7,813,725)	1,921,129
Feb-24	165,501	165,501	(40,691)	(7,979,227)	1,961,821
Mar-24	165,501	165,501	(40,691)	(8,144,728)	2,002,512
Apr-24	165,501	165,501	(40,691)	(8,310,230)	2,043,203
May-24	165,501	165,501	(40,691)	(8,475,731)	2,083,894
Jun-24	165,501	165,501	(40,691)	(8,641,232)	2,124,585
Jul-24	165,501	165,501	(40,691)	(8,806,734)	2,165,276
Aug-24	165,501	165,501	(40,691)	(8,972,235)	2,205,968
Sep-24	165,501	165,501	(40,691)	(9,137,737)	2,246,659
Oct-24	165,501	165,501	(40,691)	(9,303,238)	2,287,350
Nov-24	165,501	165,501	(40,691)	(9,468,740)	2,328,041
Dec-24	165,501	165,501	(40,691)	(9,634,241)	2,368,732
Jan-25	165,501	165,501	(40,691)	(9,799,743)	2,409,424
Feb-25	165,501	165,501	(40,691)	(9,965,244)	2,450,115
Mar-25	165,501	165,501	(40,691)	(10,130,746)	2,490,806
Apr-25	165,501	165,501	(40,691)	(10,296,247)	2,531,497
May-25	165,501	165,501	(40,691)	(10,461,748)	2,572,188
Jun-25	165,501	165,501	(40,691)	(10,627,250)	2,612,879
Jul-25	165,501	165,501	(40,691)	(10,792,751)	2,653,571
Aug-25	165,501	165,501	(40,691)	(10,958,253)	2,694,262
Sep-25	165,501	165,501	(40,691)	(11,123,754)	2,734,953
Oct-25	165,501	165,501	(40,691)	(11,289,256)	2,775,644
Nov-25	165,501	165,501	(40,691)	(11,454,757)	2,816,335
Dec-25	165,501	165,501	(40,691)	(11,620,259)	2,857,027

<b>Annual Total</b>	<b>1,986,017</b>	<b>1,986,017</b>	<b>(488,294)</b>
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<b>AMA 2024</b>	<b>(8,641,232)</b>	<b>2,124,585</b>
	<i>Ref 6.4.3_R</i>	<i>Ref 6.4.3_R</i>
	<i>Exh. SLC-11</i>	<i>Exh. SLC-11</i>
<b>AMA 2025</b>	<b>(10,627,250)</b>	<b>2,612,879</b>
	<i>Above</i>	<i>Above</i>

	<b>SCHMAT</b>	<b>41110</b>	<b>ADIT</b>
Dec 2024 Pro forma Tax Amounts (Adj. 6.4_R)	1,986,017	(488,294)	2,124,585
December 2025 Pro forma Tax Amounts	1,986,017	(488,294)	2,612,879
Adjustment:	-	-	488,294
	<b>Ref 14.4_R</b>	<b>Ref 14.4_R</b>	<b>Ref 14.4_R</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 2**

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	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Jim Bridger 3&4 - Capital - Steam	312	PRO	880,415	JBG	22.163%	195,126	14.7.1_R
Jim Bridger 3&4 - Capital - General	397	PRO	-	JBG	22.163%	-	14.7.1_R
Colstrip 4 Capital - Steam	312	PRO	1,297,335	CAGW	22.163%	287,528	14.7.1_R
<b>Adjustment to Depreciation Expense:</b>							
JB 3&4 - Depr. Exp. - Steam	403SP	PRO	7,450	JBG	22.163%	1,651	14.7.1_R
JB 3&4 - Depr. Exp. - General	403GP	PRO	-	JBG	22.163%	-	14.7.1_R
Colstrip 4 - Steam Depr. Expense	403SP	PRO	29,449	CAGW	22.163%	6,527	14.7.1_R
<b>Adjustment to Depreciation Reserve:</b>							
JB 3&4 - Depr. Res. - Steam	108SP	PRO	(110,548)	JBG	22.163%	(24,501)	14.7.1_R
JB 3&4 - Depr. Res. - General	108GP	PRO	(159)	JBG	22.163%	(35)	14.7.1_R
Colstrip 4 - Depr. Res. - Steam	108SP	PRO	(103,248)	CAGW	22.163%	(22,883)	14.7.1_R
<b>Adjustment to Tax:</b>							
Sch M Adj - Jim Bridger Steam	SCHMAT	PRO	7,449	JBG	22.163%	1,651	
Sch M Adj - Jim Bridger Steam	SCHMDT	PRO	(6,141)	JBG	22.163%	(1,361)	
DIT Expense - Jim Bridger Steam	41110	PRO	(1,834)	JBG	22.163%	(406)	
DIT Expense - Jim Bridger Steam	41010	PRO	(1,508)	JBG	22.163%	(334)	
ADIT Balance - Jim Bridger Steam	282	PRO	(318,673)	JBG	22.163%	(70,627)	
Sch M Adj - Jim Bridger General	SCHMAT	PRO	0	JBG	22.163%	0	
Sch M Adj - Jim Bridger General	SCHMDT	PRO	(1,040)	JBG	22.163%	(230)	
DIT Expense - Jim Bridger General	41110	PRO	0	JBG	22.163%	-	
DIT Expense - Jim Bridger General	41010	PRO	(255)	JBG	22.163%	(57)	
ADIT Balance - Jim Bridger General	282	PRO	(507)	JBG	22.163%	(112)	
Sch M Adj - Colstrip 4 Steam	SCHMAT	PRO	29,449	CAGW	22.163%	6,527	
Sch M Adj - Colstrip 4 Steam	SCHMDT	PRO	36,471	CAGW	22.163%	8,083	
DIT Expense - Colstrip 4 Steam	41110	PRO	(7,241)	CAGW	22.163%	(1,605)	
DIT Expense - Colstrip Steam	41010	PRO	8,965	CAGW	22.163%	1,987	
ADIT Balance - Colstrip Steam	282	PRO	(56,545)	CAGW	22.163%	(12,532)	

**Description of Adjustment:**

This adjustment walks forward the pro rated pro forma coal-fired assets' capital additions associated with Jim Bridger Units 3 and 4 and Colstrip Unit 4, through calendar year 2025, as well as the corresponding depreciation expense and depreciation reserves and associated tax impacts.

*This adjustment has been modified in rebuttal to reflect:*

- Actual placed in-service asset balances for Jul-Dec 2022 for Colstrip Unit 4 and Jim Bridger Units 3 and 4.
- Removed Colstrip 4 projects identified in Data Requests WUTC 36, WUTC 37 and WUTC 85.
- Removed canceled projects for Jim Bridger Units 3 & 4.

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 2

**Electric Plant in Service**

														AMA	
Account	Factor	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Dec-25
Jim Bridger 3-4	312	13,021,651	13,037,162	13,051,472	13,064,565	13,076,427	13,104,686	14,019,875	14,027,941	14,034,708	14,040,157	14,044,272	14,047,035	14,065,210	13,590,978
Colstrip 4	312	5,111,155	5,111,155	5,111,155	5,111,155	5,111,155	5,111,155	5,111,155	5,111,155	5,111,155	5,111,155	5,111,155	5,111,155	5,122,895	5,111,644
Jim Bridger 3-4	397	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124

**Depreciation Expense\***

Account	Factor	12 ME Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	12 ME Dec 25
Jim Bridger 3-4	403SP	9,120	9,187	9,198	9,207	9,216	9,230	9,563	9,888	9,894	9,898	9,901	9,904	9,911	114,998
Colstrip 4	403SP	8,744	9,669	9,669	9,669	9,669	9,669	9,669	9,669	9,669	9,669	9,669	9,669	9,680	116,034
Jim Bridger 3-4	403GP	13	13	13	13	13	13	13	13	13	13	13	13	13	159

**Depreciation Reserve**

														AMA	
Account	Factor	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Dec-25
Jim Bridger 3-4	108SP	(155,587)	(164,774)	(173,972)	(183,179)	(192,395)	(201,626)	(211,189)	(221,077)	(230,971)	(240,869)	(250,770)	(260,674)	(270,585)	(212,048)
Colstrip 4	108SP	(174,608)	(184,277)	(193,945)	(203,614)	(213,282)	(222,951)	(232,620)	(242,288)	(251,957)	(261,625)	(271,294)	(280,963)	(290,642)	(232,620)
Jim Bridger 3-4	108GP	(243)	(256)	(270)	(283)	(296)	(310)	(323)	(336)	(349)	(363)	(376)	(389)	(403)	(323)

	Pro-Rated AMA Dec 2024	Pro-Rated AMA Dec 2025	Adjustment	
312	12,710,563	13,590,978	880,415	Ref. 14.7_R
312	3,814,310	5,111,644	1,297,335	Ref. 14.7_R
397	8,124	8,124	-	Ref. 14.7_R
403SP	107,549	114,998	7,450	Ref. 14.7_R
403SP	86,585	116,034	29,449	Ref. 14.7_R
403GP	159	159	-	Ref. 14.7_R
108SP	(101,500)	(212,048)	(110,548)	Ref. 14.7_R
108SP	(129,372)	(232,620)	(103,248)	Ref. 14.7_R
108GP	(164)	(323)	(159)	Ref. 14.7_R

\*Depreciation Rate - Bridger 3-4 Steam 0.846%  
\*Depreciation Rate - Colstrip-4 Steam 2.270%  
\*Depreciation Rate - Bridger 3-4 General 1.961%



**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 2**

	FERC Account	In-Service Date	Factor	Investment Type	CY 2025	Ref#
					Plant Adds	
<b>Jim Bridger 3-4 - Projects</b>						
U4 SCR Catalyst Replacement 24/25	312	Jun-25	JBG	Specific	4,131,761	
U4 Cooling Tower - Replace Fill 25	312	Jun-25	JBG	Specific	2,004,613	
U4 Burners Major 24/25	312	Jun-25	JBG	Specific	1,520,407	
Purchase 775 Ash Hauler (A) 25	312	Dec-25	JBG	Specific		
U4 Stack Floor & Breech Rfbshmt 25	312	Jun-25	JBG	Specific	1,294,118	
Projects less than \$1 million - Steam - 2025	312	Various	JBG	Specific	13,266,969	
Projects less than \$1 million - Steam - 2025	312	Various	JBG	Programmatic	2,511,225	
Projects less than \$1 million - General - 2025	397	Various	JBG	Specific	-	
Projects less than \$1 million - General - 2025	397	Various	JBG	Programmatic	-	
					24,729,092	
Total General Plant					-	<b>14.7.5_R</b>
Total Steam Plant					24,729,092	<b>14.7.4_R</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 2**

	FERC	In-Service		Investment	CY 2025	
<b>Colstrip 4 Projects</b>	<b>Account</b>	<b>Date</b>	<b>Factor</b>	<b>Type</b>	<b>Plant Adds</b>	<b>Ref#</b>
COLU4 Balance of Plant Capital CY25	312	Dec-25	CAGW	Programmatic	293,492	14.7.6_R

**PacifiCorp  
Washington 2023 General Rate Case  
Jim Bridger 3-4 Capital Additions Proration  
Steam Plant**

Year	In-Service	Amount	WA Months	IRP Months	Proration %	Pro-Rated Amount
2022	Jul-22	2,628,792	42	186	22.6%	593,598
2022	Aug-22	962,945	41	185	22.2%	213,410
2022	Sep-22	737,540	40	184	21.7%	160,335
2022	Oct-22	491,670	39	183	21.3%	104,782
2022	Nov-22	128,353	38	182	20.9%	26,799
2022	Dec-22	59,891	37	181	20.4%	12,243
<b>2022 Total</b>		<b>5,009,190</b>				<b>1,111,166</b>
2023	Jan-23	250,586	36	180	20.0%	50,117
2023	Feb-23	250,586	35	179	19.6%	48,997
2023	Mar-23	250,586	34	178	19.1%	47,865
2023	Apr-23	250,586	33	177	18.6%	46,719
2023	May-23	250,586	32	176	18.2%	45,561
2023	Jun-23	20,926,234	31	175	17.7%	3,706,933
2023	Jul-23	250,586	30	174	17.2%	43,204
2023	Aug-23	250,586	29	173	16.8%	42,006
2023	Sep-23	38,977,942	28	172	16.3%	6,345,246
2023	Oct-23	515,919	27	171	15.8%	81,461
2023	Nov-23	425,919	26	170	15.3%	65,141
2023	Dec-23	5,190,284	25	169	14.8%	767,793
<b>2023 Total</b>		<b>67,790,396</b>				<b>11,291,043</b>
2024	Jan-24	582,844	24	168	14.3%	83,263
2024	Feb-24	582,844	23	167	13.8%	80,272
2024	Mar-24	582,844	22	166	13.3%	77,244
2024	Apr-24	230,790	21	165	12.7%	29,373
2024	May-24	230,790	20	164	12.2%	28,145
2024	Jun-24	265,631	19	163	11.7%	30,963
2024	Jul-24	230,790	18	162	11.1%	25,643
2024	Aug-24	230,790	17	161	10.6%	24,369
2024	Sep-24	230,790	16	160	10.0%	23,079
2024	Oct-24	230,790	15	159	9.4%	21,773
2024	Nov-24	230,790	14	158	8.9%	20,450
2024	Dec-24	2,111,849	13	157	8.3%	174,867
<b>2024 Total</b>		<b>5,741,537</b>				<b>619,441</b>
2025	Jan-25	201,643	12	156	7.7%	15,511
2025	Feb-25	201,643	11	155	7.1%	14,310
2025	Mar-25	201,643	10	154	6.5%	13,094
2025	Apr-25	201,643	9	153	5.9%	11,861
2025	May-25	536,923	8	152	5.3%	28,259
2025	Jun-25	19,741,941	7	151	4.6%	915,189
2025	Jul-25	201,643	6	150	4.0%	8,066
2025	Aug-25	201,643	5	149	3.4%	6,767
2025	Sep-25	201,643	4	148	2.7%	5,450
2025	Oct-25	201,643	3	147	2.0%	4,115
2025	Nov-25	201,643	2	146	1.4%	2,762
2025	Dec-25	2,635,442	1	145	0.7%	18,175
<b>2025 Total</b>		<b>24,729,092</b>				<b>1,043,560</b>
		<b>Ref. 14.7.2_R</b>				
<b>Pro Rated Grand Total</b>						<b>14,065,210</b>
						<b>Ref. 14.7.1_R</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Jim Bridger 3-4 Capital Additions Proration**  
**General Plant**

Page 14.7.5\_R

Year	In-Service	Amount	WA Months	IRP Months	Proration %	Pro-Rated Amount
2022	Jul-22	-	42	186	22.6%	-
2022	Aug-22	-	41	185	22.2%	-
2022	Sep-22	-	40	184	21.7%	-
2022	Oct-22	-	39	183	21.3%	-
2022	Nov-22	-	38	182	20.9%	-
2022	Dec-22	-	37	181	20.4%	-
<b>2022 Total</b>		<b>-</b>				<b>-</b>
2023	Jan-23	3,881	36	180	20.0%	776
2023	Feb-23	3,881	35	179	19.6%	759
2023	Mar-23	3,881	34	178	19.1%	741
2023	Apr-23	3,881	33	177	18.6%	723
2023	May-23	3,881	32	176	18.2%	706
2023	Jun-23	3,881	31	175	17.7%	687
2023	Jul-23	3,881	30	174	17.2%	669
2023	Aug-23	3,881	29	173	16.8%	651
2023	Sep-23	3,881	28	172	16.3%	632
2023	Oct-23	3,881	27	171	15.8%	613
2023	Nov-23	3,881	26	170	15.3%	594
2023	Dec-23	3,881	25	169	14.8%	574
<b>2023 Total</b>		<b>46,567</b>				<b>8,124</b>
2024	Jan-24	-	24	168	14.3%	-
2024	Feb-24	-	23	167	13.8%	-
2024	Mar-24	-	22	166	13.3%	-
2024	Apr-24	-	21	165	12.7%	-
2024	May-24	-	20	164	12.2%	-
2024	Jun-24	-	19	163	11.7%	-
2024	Jul-24	-	18	162	11.1%	-
2024	Aug-24	-	17	161	10.6%	-
2024	Sep-24	-	16	160	10.0%	-
2024	Oct-24	-	15	159	9.4%	-
2024	Nov-24	-	14	158	8.9%	-
2024	Dec-24	-	13	157	8.3%	-
<b>2024 Total</b>		<b>-</b>				<b>-</b>
2025	Jan-25	-	12	156	7.7%	-
2025	Feb-25	-	11	155	7.1%	-
2025	Mar-25	-	10	154	6.5%	-
2025	Apr-25	-	9	153	5.9%	-
2025	May-25	-	8	152	5.3%	-
2025	Jun-25	-	7	151	4.6%	-
2025	Jul-25	-	6	150	4.0%	-
2025	Aug-25	-	5	149	3.4%	-
2025	Sep-25	-	4	148	2.7%	-
2025	Oct-25	-	3	147	2.0%	-
2025	Nov-25	-	2	146	1.4%	-
2025	Dec-25	-	1	145	0.7%	-
<b>2025 Total</b>		<b>-</b>				<b>-</b>
		<b>Ref. 14.7.2_R</b>				
<b>Pro Rated Grand Total</b>						<b>8,124</b>
						<b>Ref. 14.7.1_R</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Colstrip 4 Capital Additions Proration**

Year	In-Service	Amount	WA Months	IRP Months	Proration %	Pro-Rated Amount
2022	Jul-22	-	42	66	63.6%	-
2022	Aug-22	344,294	41	65	63.1%	217,170
2022	Sep-22	-	40	64	62.5%	-
2022	Oct-22	129,336	39	63	61.9%	80,065
2022	Nov-22	4,842,018	38	62	61.3%	2,967,689
2022	Dec-22	216,746	37	61	60.7%	131,469
<b>2022 Total</b>		<u>5,532,395</u>				<u>3,396,393</u>
2023	Jan-23	-	36	60	60.0%	-
2023	Feb-23	-	35	59	59.3%	-
2023	Mar-23	-	34	58	58.6%	-
2023	Apr-23	-	33	57	57.9%	-
2023	May-23	-	32	56	57.1%	-
2023	Jun-23	-	31	55	56.4%	-
2023	Jul-23	-	30	54	55.6%	-
2023	Aug-23	-	29	53	54.7%	-
2023	Sep-23	-	28	52	53.8%	-
2023	Oct-23	-	27	51	52.9%	-
2023	Nov-23	-	26	50	52.0%	-
2023	Dec-23	316,230	25	49	51.0%	161,342
<b>2023 Total</b>		<u>316,230</u>				<u>161,342</u>
2024	Jan-24	-	24	48	50.0%	-
2024	Feb-24	-	23	47	48.9%	-
2024	Mar-24	-	22	46	47.8%	-
2024	Apr-24	-	21	45	46.7%	-
2024	May-24	-	20	44	45.5%	-
2024	Jun-24	-	19	43	44.2%	-
2024	Jul-24	-	18	42	42.9%	-
2024	Aug-24	1,388,085	17	41	41.5%	575,547
2024	Sep-24	-	16	40	40.0%	-
2024	Oct-24	-	15	39	38.5%	-
2024	Nov-24	-	14	38	36.8%	-
2024	Dec-24	2,783,177	13	37	35.1%	977,873
<b>2024 Total</b>		<u>4,171,262</u>				<u>1,553,420</u>
2025	Jan-25	-	12	36	33.3%	-
2025	Feb-25	-	11	35	31.4%	-
2025	Mar-25	-	10	34	29.4%	-
2025	Apr-25	-	9	33	27.3%	-
2025	May-25	-	8	32	25.0%	-
2025	Jun-25	-	7	31	22.6%	-
2025	Jul-25	-	6	30	20.0%	-
2025	Aug-25	-	5	29	17.2%	-
2025	Sep-25	-	4	28	14.3%	-
2025	Oct-25	-	3	27	11.1%	-
2025	Nov-25	-	2	26	7.7%	-
2025	Dec-25	293,492	1	25	4.0%	11,740
<b>2025 Total</b>		<u>293,492</u>				<u>11,740</u>

Ref. 14.7.3\_R

**Pro Rated Grand Total**

**5,122,895**

**Ref. 14.7.1\_R**

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma JB Units 1 & 2 Additions - Year 2**

PAGE 14.8\_R

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
<i>Jim Bridger Units 1 &amp; 2</i>	312	PRO	15,986,739	JBG	22.163%	3,543,138	14.8.1_R
<b>Adjustment to Depreciation Expense:</b>							
<i>Jim Bridger Units 1 &amp; 2</i>	403SP	PRO	143,684	JBG	22.163%	31,845	14.8.1_R
<b>Adjustment to Depreciation Reserve:</b>							
<i>Jim Bridger Units 1 &amp; 2</i>	108SP	PRO	(485,002)	JBG	22.163%	(107,491)	14.8.1_R
<b>Adjustment to O&amp;M Expense:</b>							
<i>Post Gas-Conv. O&amp;M - RY2</i>	512	PRO	3,428,000	JBG	22.163%	759,747	Exh. SLC-13C 14.8.3_R
<b>Adjustment to Tax:</b>							
<i>Schedule M Adj - JB Units 1 &amp; 2</i>	SCHMAT	PRO	143,683	JBG	22.163%	31,845	
<i>Schedule M Adj - JB Units 1 &amp; 2</i>	SCHMDT	PRO	1,797,024	JBG	22.163%	398,274	
<i>DIT Expense - JB Units 1 &amp; 2</i>	41010	PRO	(35,326)	JBG	22.163%	(7,829)	
<i>DIT Expense - JB Units 1 &amp; 2</i>	41010	PRO	441,826	JBG	22.163%	97,922	
<i>ADIT Balance - JB Units 1 &amp; 2</i>	282	PRO	(654,635)	JBG	22.163%	(145,087)	

**Description of Adjustment:**

This adjustment adds in pro forma capital additions associated with Jim Bridger Units 1 and 2, including costs to convert the units to become gas generation resources through calendar year 2025, as well as the corresponding depreciation expenses and depreciation reserves and associated tax impacts. Please refer to the direct testimony of Company witness Brad Richards for further discussion on the pro forma capital projects for Jim Bridger Units 1 & 2.

*This adjustment has been modified in rebuttal to reflect:*

- Actual placed in-service asset balances for Jul-Dec 2022 for Jim Bridger Units 1 and 2.
- Updated gas conversion costs at Jim Bridger Units 1 and 2 as outlined in the Company's response to WUTC data request 45.

*Please refer to Confidential Exhibit SLC-13C for further documentation pages containing confidential information that supports this adjustment.*

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma JB Units 1 & 2 Additions - Year 2

**JIM BRIDGER - GAS GENERATION CAPITAL ADDITIONS**

Electric Plant in Service - Monthly In-Service

	Account	Factor	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	In-Service Thru Dec-25
JIM BRIDGER PLANT	312	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	2,620,367
JIM BRIDGER UNIT 1	312	JBG	-	-	-	-	-	-	-	-	-	-	-	-	144,938	27,426,576
JIM BRIDGER UNIT 2	312	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	26,597,960
																<u>56,644,902</u>
																<u>Ref 14.8.2_R</u>

Electric Plant in Service - Cumulative Balance

	Account	Factor	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Dec-25 AMA
JIM BRIDGER PLANT	312	JBG	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367
JIM BRIDGER UNIT 1	312	JBG	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,287,676
JIM BRIDGER UNIT 2	312	JBG	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960
																<u>56,506,003</u>

Depreciation Expense\*

	Account	Factor	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Annual
JIM BRIDGER PLANT	403SP	JBG	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	23,551
JIM BRIDGER UNIT 1	403SP	JBG	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,488	245,254
JIM BRIDGER UNIT 2	403SP	JBG	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	239,055
																<u>507,859</u>

Cumulative Depreciation Reserve

	Account	Factor	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Dec-25 AMA
JIM BRIDGER PLANT	108SP	JBG	(20,129)	(22,092)	(24,054)	(26,017)	(27,979)	(29,942)	(31,905)	(33,867)	(35,830)	(37,792)	(39,755)	(41,718)	(43,680)	(31,905)
JIM BRIDGER UNIT 1	108SP	JBG	(172,466)	(192,900)	(213,333)	(233,766)	(254,199)	(274,633)	(295,066)	(315,499)	(335,932)	(356,366)	(376,799)	(397,232)	(417,720)	(295,068)
JIM BRIDGER UNIT 2	108SP	JBG	(202,847)	(222,768)	(242,689)	(262,611)	(282,532)	(302,453)	(322,374)	(342,296)	(362,217)	(382,138)	(402,059)	(421,980)	(441,902)	(322,374)
																<u>(649,347)</u>

\*Depreciation rate 0.899%

	12 Months Ending Dec 2024	12 Months Ending Dec 2025	Adjustment
312	40,519,264	56,506,003	15,986,739
403SP	364,175	507,859	143,684
108SP	(164,345)	(649,347)	(485,002)

Ref. 14.8\_R  
Ref. 14.8\_R  
Ref. 14.8\_R

Ref 10.7.1\_R  
Exh. SLC-11

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma JB Units 1 & 2 Additions - Year 2

<b>Project Description</b>	<b>FERC Account</b>	<b>In-Service Date</b>	<b>Factor</b>	<b>Investment Type</b>	<b>Jul-22 to Dec-24 In-Service</b>	<b>CY 2025 Plant Adds</b>	<b>Jul-22 to Dec-25 In-Service</b>
U1 Conversion to Natural Gas	312	Apr-24	JBG	Specific	23,465,740		23,465,740
U2 Conversion to Natural Gas	312	Apr-24	JBG	Specific	23,473,185		23,473,185
U0 Southend Building Heating 22/23	312	Dec-23	JBG	Specific	1,640,517		1,640,517
Projects less than \$1 million	312	Various	JBG	Specific	7,741,031	144,938	7,885,969
Projects less than \$1 million	312	Various	JBG	Programmatic	179,491		179,491
<b>Total</b>					<b>56,499,963</b>	<b>144,938</b>	<b>56,644,902</b>
					<b>Ref 10.7.2_R</b>		<b>Ref 14.8.1_R</b>
					<b>Exh. SLC-11</b>		



## Tab 15 - Interest & Taxes (Year 2)

	15.1_R	Exh. SLC-5 15.2	Exh. SLC-5 15.3	15.4_R	Exh. SLC-5 15.5	
	Total Pro Forma Adjustments	Interest True-Up - Year 2	Property Taxes - Year 2	Removal of TCJA Balances Adjustment - Year 2	PowerTax ADIT Balance Adjustment - Year 2	Permanent Schedule M Adjustment - Year 2
<b>Operating Revenues:</b>						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenses:</b>						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
<b>Total O&amp;M Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	1,882,727	-	1,882,727	-	-	-
Income Taxes - Federal	(2,943,963)	(1,105,808)	(395,373)	-	(1,442,782)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	2,095,032	-	-	-	2,341,980	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
<b>Total Operating Expenses:</b>	<b>1,033,795</b>	<b>(1,105,808)</b>	<b>1,487,354</b>	<b>-</b>	<b>899,197</b>	<b>-</b>
<b>Operating Rev For Return:</b>	<b>(1,033,795)</b>	<b>1,105,808</b>	<b>(1,487,354)</b>	<b>-</b>	<b>(899,197)</b>	<b>-</b>
<b>Rate Base:</b>						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
<b>Total Electric Plant:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	(21,737,018)	-	-	(595,243)	(24,319,003)	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	2,598,391	-	-	2,598,391	-	-
<b>Total Rate Base Deductions</b>	<b>(19,138,627)</b>	<b>-</b>	<b>-</b>	<b>2,003,148</b>	<b>(24,319,003)</b>	<b>-</b>
<b>Total Rate Base:</b>	<b>(19,138,627)</b>	<b>-</b>	<b>-</b>	<b>2,003,148</b>	<b>(24,319,003)</b>	<b>-</b>
Estimated Return on Equity Impact	0.082%	0.202%	-0.257%	-0.021%	0.178%	0.006%
Estimated Price Change	(562,175)	(1,470,842)	1,978,338	202,761	(1,265,568)	-
<b>TAX CALCULATION:</b>						
Operating Revenue	(1,882,727)	-	(1,882,727)	-	-	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	5,265,753	5,265,753	-	-	-	-
Schedule "M" Additions	10,157,136	-	-	-	10,157,136	-
Schedule "M" Deductions	17,027,528	-	-	-	17,027,528	-
<b>Income Before Tax</b>	<b>(14,018,872)</b>	<b>(5,265,753)</b>	<b>(1,882,727)</b>	<b>-</b>	<b>(6,870,392)</b>	<b>-</b>
State Income Taxes	-	-	-	-	-	-
<b>Taxable Income</b>	<b>(14,018,872)</b>	<b>(5,265,753)</b>	<b>(1,882,727)</b>	<b>-</b>	<b>(6,870,392)</b>	<b>-</b>
Federal Income Taxes Before Credits	(2,943,963)	(1,105,808)	(395,373)	-	(1,442,782)	-
Energy & Other Tax Credits	-	-	-	-	-	-
<b>Federal Income Taxes</b>	<b>(2,943,963)</b>	<b>(1,105,808)</b>	<b>(395,373)</b>	<b>-</b>	<b>(1,442,782)</b>	<b>-</b>

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Remove Deferred  
State Tax Expense  
& Balance -  
Year 2

Operating Revenues:	
General Business Revenues	-
Interdepartmental	-
Special Sales	-
Other Operating Revenues	-
Total Operating Revenues	<u>-</u>

Operating Expenses:	
Steam Production	-
Nuclear Production	-
Hydro Production	-
Other Power Supply	-
Transmission	-
Distribution	-
Customer Accounting	-
Customer Service & Info	-
Sales	-
Administrative & General	-
Total O&M Expenses	<u>-</u>
Depreciation	-
Amortization	-
Taxes Other Than Income	-
Income Taxes - Federal	-
Income Taxes - State	-
Income Taxes - Def Net	(246,948)
Investment Tax Credit Adj.	-
Misc Revenue & Expense	-
Total Operating Expenses:	<u>(246,948)</u>

Operating Rev For Return: 246,948

Rate Base:	
Electric Plant In Service	-
Plant Held for Future Use	-
Misc Deferred Debits	-
Elec Plant Acq Adj	-
Nuclear Fuel	-
Prepayments	-
Fuel Stock	-
Material & Supplies	-
Working Capital	-
Weatherization	-
Misc Rate Base	-
Total Electric Plant:	<u>-</u>

Rate Base Deductions:	
Accum Prov For Deprec	-
Accum Prov For Amort	-
Accum Def Income Tax	3,177,229
Unamortized ITC	-
Customer Adv For Const	-
Customer Service Deposits	-
Misc Rate Base Deductions	-
Total Rate Base Deductions	<u>3,177,229</u>

Total Rate Base: 3,177,229

Estimated Return on Equity Impact	0.007%
Estimated Price Change	(6,865)

TAX CALCULATION:	
Operating Revenue	-
Other Deductions	-
Interest (AFUDC)	-
Interest	-
Schedule "M" Additions	-
Schedule "M" Deductions	-
Income Before Tax	<u>-</u>

State Income Taxes	-
Taxable Income	<u>-</u>

Federal Income Taxes Before Credits	-
Energy & Other Tax Credits	-
Federal Income Taxes	<u>-</u>

**PacifiCorp  
Washington 2023 General Rate Case  
Interest True-Up - Year 2**

PAGE 15.1\_R

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
<i>Other Interest Expense - Pro forma</i>	427	PRO	5,265,753	WA	Situs	2,629,900	Below

**Adjustment Detail:**

Pro Forma:

Jurisdiction Specific Adjusted Rate Base - Rate Year 2

1,314,117,548 SLC-12, Pg 1\_R

Weighted Cost of Debt:

2.480% SLC-12, Pg 2\_R

Trued-up Interest Expense

32,590,115

Rate Year 2 Normalized Interest Expense

27,324,362 SLC-12, Pg 1\_R

Pro Forma Interest True-up Adjustment

5,265,753 Above

**Description of Adjustment**

This pro forma adjustment details the adjustment to interest expense required to synchronize interest expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case. The interest expense is calculated for all of the adjustments included in the calculation of Rate Year 2 revenue requirement in this filing.

*This adjustment has been updated for changes made in rebuttal.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**PowerTax ADIT Adjustment - Year 2**

PAGE 15.4\_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Tax:</b>							
California	282	PRO	(2,048,548)	CA	Situs	-	
Idaho	282	PRO	(12,332,482)	ID	Situs	-	
Oregon	282	PRO	(30,915,005)	OR	Situs	-	
Other	282	PRO	3,193,974	OTHER	0.000%	-	
Utah	282	PRO	(55,911,187)	UT	Situs	-	
Washington	282	PRO	(24,510,338)	WA	Situs	(24,510,338)	
Wyoming	282	PRO	(28,333,438)	WY-ALL	Situs	-	
ADIT Balance	282	PRO	-	DITBAL	6.789%	-	
ADIT Balance	281	PRO	-	SG	7.979%	-	
			<u>(150,857,024)</u>			<u>(24,510,338)</u>	15.4.2_R
Schedule M Adjustment	SCHMAT	PRO	123,857,148	SCHMDEXP	6.946%	8,603,248	15.4.2_R
Schedule M Adjustment	SCHMAT	PRO	(485,852)	SO	7.085%	(34,421)	15.4.2_R
Schedule M Adjustment	SCHMAT	PRO	(16,207,636)	CIAC	6.264%	(1,015,251)	15.4.2_R
Schedule M Adjustment	SCHMAT	PRO	37,819,649	SNP	6.884%	2,603,559	15.4.2_R
Schedule M Adjustment	SCHMAT	PRO	-	SNPD	6.264%	-	15.4.2_R
Schedule M Adjustment	SCHMAT	PRO	-	SG	7.979%	-	15.4.2_R
Schedule M Adjustment	SCHMDT	PRO	2,428,111	SG	7.979%	193,734	15.4.2_R
Schedule M Adjustment	SCHMDT	PRO	-	SO	7.085%	-	15.4.2_R
Schedule M Adjustment	SCHMDT	PRO	313,956,397	TAXDEPR	6.021%	18,903,515	15.4.2_R
Schedule M Adjustment	SCHMDT	PRO	(32,039,780)	SNP	6.884%	(2,205,665)	15.4.2_R
Schedule M Adjustment	SCHMDT	PRO	2,822,090	GPS	7.085%	199,933	15.4.2_R
Deferred Income Tax Expense	41110	PRO	(30,452,262)	SCHMDEXP	6.946%	(2,115,246)	
Deferred Income Tax Expense	41110	PRO	119,454	SO	7.085%	8,463	
Deferred Income Tax Expense	41110	PRO	3,984,907	CIAC	6.264%	249,616	
Deferred Income Tax Expense	41110	PRO	(9,298,566)	SNP	6.884%	(640,127)	
Deferred Income Tax Expense	41110	PRO	-	SNPD	6.264%	-	
Deferred Income Tax Expense	41110	PRO	-	SG	7.979%	-	
Deferred Income Tax Expense	41010	PRO	596,990	SG	7.979%	47,633	
Deferred Income Tax Expense	41010	PRO	-	SO	7.085%	-	
Deferred Income Tax Expense	41010	PRO	77,191,204	TAXDEPR	6.021%	4,647,732	
Deferred Income Tax Expense	41010	PRO	(7,877,493)	SNP	6.884%	(542,298)	
Deferred Income Tax Expense	41010	PRO	693,856	GPS	7.085%	49,157	
Deferred Income Tax Expense - Flowthru	41110	PRO	652,784	WA	Situs	652,784	15.4.2_R

**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 ending December 31, 2025, and updates the related tax depreciation and book depreciation schedule m items and associated deferred income tax expense for the 12 months ending December 31, 2025. This adjustment also includes the calendar year 2025 tax impacts of adjustments for the Labor Day Fire Restoration Capital Removal and WIJAM Transmission reallocation.

*This adjustment has been updated to reflect the updated amounts from revisions to the removal of Labor Day Wildfire restoration assets adjustment.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**(cont.) PowerTax ADIT Adjustment - Year 2**

PAGE 15.4.1\_R

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
WIJAM Book Depreciation - 2025	SCHMAT	PRO	-	SG	7.979%	-	
WIJAM Book Depreciation - 2025	SCHMAT	PRO	-	CAGE	0.000%	-	
WIJAM Book Depreciation - 2025	SCHMAT	PRO	-	CAGW	22.163%	-	
WIJAM Tax Depreciation - 2025	SCHMDT	PRO	311,011	SG	7.979%	24,815	
WIJAM Tax Depreciation - 2025	SCHMDT	PRO	(275,857)	CAGE	0.000%	-	
WIJAM Tax Depreciation - 2025	SCHMDT	PRO	(35,154)	CAGW	22.163%	(7,791)	
WIJAM DIT Expense - 41110 - 2025	41110	PRO	-	SG	7.979%	-	
WIJAM DIT Expense - 41110 - 2025	41110	PRO	-	CAGE	0.000%	-	
WIJAM DIT Expense - 41110 - 2025	41110	PRO	-	CAGW	22.163%	-	
WIJAM DIT Expense - 41010 - 2025	41010	PRO	76,467	SG	7.979%	6,101	
WIJAM DIT Expense - 41010 - 2025	41010	PRO	(67,824)	CAGE	0.000%	-	
WIJAM DIT Expense - 41010 - 2025	41010	PRO	(8,643)	CAGW	22.163%	(1,916)	
WIJAM ADIT - 2025	282	PRO	587,467	SG	7.979%	46,873	
WIJAM ADIT - 2025	282	PRO	(479,605)	CAGE	0.000%	-	
WIJAM ADIT - 2025	282	PRO	(107,862)	CAGW	22.163%	(23,905)	
<i>Remove Wildfire Res. - Bk Depr. 2025</i>	<i>SCHMAT</i>	<i>PRO</i>	<i>-</i>	<i>SG</i>	<i>7.979%</i>	<i>-</i>	
<i>Remove Wildfire Res. - Tax Depr. 2025</i>	<i>SCHMDT</i>	<i>PRO</i>	<i>(1,015,344)</i>	<i>SG</i>	<i>7.979%</i>	<i>(81,012)</i>	
<i>Remove Wildfire Res. - DIT Exp 2025</i>	<i>41110</i>	<i>PRO</i>	<i>-</i>	<i>SG</i>	<i>7.979%</i>	<i>-</i>	
<i>Remove Wildfire Res. - DIT Exp 2025</i>	<i>41010</i>	<i>PRO</i>	<i>(249,639)</i>	<i>SG</i>	<i>7.979%</i>	<i>(19,918)</i>	
<i>Remove Wildfire Res. - ADIT 2025</i>	<i>282</i>	<i>PRO</i>	<i>2,110,193</i>	<i>SG</i>	<i>7.979%</i>	<i>168,368</i>	

**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 ending December 31, 2025, and updates the related tax depreciation and book depreciation schedule m items and associated deferred income tax expense for the 12 months ending December 31, 2025. This adjustment also includes the calendar year 2025 tax impacts of adjustments for the Labor Day Fire Restoration Capital Removal and WIJAM Transmission reallocation.

*This adjustment has been updated to reflect the updated amounts from revisions to the removal of Labor Day Wildfire restoration assets adjustment.*

Book Tax Difference		December 2024	Incremental	December 2025	STATE Allocation	Ref
Description - ADIT	#	Base Period*	Total Company Adjustment	Adjusted Utility	WIJAM	
Accumulated Deferred Income Taxes (CA)	**	(69,443,709)	(2,048,548)	(71,492,257)	CA	
Accumulated Deferred Income Taxes (IDU)	**	(186,669,966)	(12,332,482)	(199,002,448)	ID	
Accumulated Deferred Income Taxes (OR)	**	(788,228,399)	(30,915,005)	(819,143,404)	OR	
Accumulated Deferred Income Taxes (OTHER)	**	(11,137,155)	3,193,974	(7,943,181)	OTHER	
Accumulated Deferred Income Taxes (UT)	**	(1,446,232,774)	(55,911,187)	(1,502,143,961)	UT	
Accumulated Deferred Income Taxes (WA)	**	(236,637,662)	(24,510,338)	(261,148,000)	WA	
Accumulated Deferred Income Taxes (WY)	**	(463,351,266)	(28,333,438)	(491,684,704)	WY-ALL	
Accumulated Deferred Income Taxes (DITBAL)	**	0	0	0	DITBAL	
Accumulated Deferred Income Taxes (SG)	**	0	0	0	SG	
Rounding	**	0	0	0	DITBAL	
		(3,201,700,931)	(150,857,024)	(3,352,557,955)		

Ref. 15.4\_R

Book Tax Difference		December 2024	December 2025	Incremental	STATE Allocation	Ref
Description - Schedule M Items	#	Base Period*	Total Company Adjustment	Adjusted Utility	WIJAM	
		Per Tax Model	Per PowerTax			
<b>Schedule M Additions:</b>						
Book Depreciation	105.120 & Other	1,059,882,092	1,183,739,240	123,857,148	SCHMDEXP	Ref. 15.4_R
Capitalized Labor & Benefits Costs	105.100	79,053	(406,799)	(485,852)	SO	Ref. 15.4_R
CIAC	105.130	85,818,361	69,610,725	(16,207,636)	CIAC	Ref. 15.4_R
Avoided Costs	Basis Adj 105.142	175,440,859	213,260,508	37,819,649	SNP	Ref. 15.4_R
Reimbursements	105.140	-	-	-	SNPD	Ref. 15.4_R
Capitalization of Test Energy	105.146	-	-	-	SG	Ref. 15.4_R
<b>Total Schedule M Additions</b>		<b>1,321,220,365</b>	<b>1,466,203,674</b>	<b>144,983,309</b>		<b>Ref. 15.4_R</b>
<b>Schedule M Deductions:</b>						
		December 2024	December 2025	Incremental		
Repair Deduction	105.122	159,964,480	162,392,591	2,428,111	SG	Ref. 15.4_R
Tax Depreciation	105.125	1,378,571,251	1,692,527,648	313,956,397	TAXDEPR	Ref. 15.4_R
Book Capitalized Depreciation	105.137	-	-	-	SO	Ref. 15.4_R
AFUDC - Debt	105.141 - Debt	105,137,705	97,870,423	(7,267,282)	SNP	Ref. 15.4_R
AFUDC - Equity	105.141 - Equity	234,068,225	209,295,727	(24,772,498)	SNP	Ref. 15.4_R
Removal Costs	105.175	44,275,935	46,229,534	1,953,599	GPS	Ref. 15.4_R
Tax Gain / (Loss) on Prop. Disposition	105.152	1,871,951	2,740,442	868,491	GPS	Ref. 15.4_R
Book Gain/Loss on Prop. Disposition	105.470	-	-	-	GPS	Ref. 15.4_R
<b>Total Schedule M Deductions</b>		<b>1,923,889,546</b>	<b>2,211,056,365</b>	<b>287,166,819</b>		<b>Ref. 15.4_R</b>

Book Tax Difference		December 2024	December 2025	Incremental	STATE Allocation	Ref
Description - Deferred Income Tax Expense	#	Base Period*	Total Company Adjustment	Adjusted Utility	WIJAM	
		Per Tax Model	Per PowerTax			
<b>Flow-through:</b>						
California	105.115	(834,637)	(681,333)	153,304	CA	
Idaho	105.115	(2,699,558)	(2,181,802)	517,756	ID	
Oregon	105.115	(12,655,086)	(10,628,094)	2,026,992	OR	
Washington	105.115	(3,651,853)	(2,999,069)	652,784	WA	Ref. 15.4_R
Wyoming - P	105.115	(5,436,691)	(4,503,855)	932,836	WY-ALL	
Wyoming - U	105.115	(1,430,170)	(1,317,299)	112,871	WY-ALL	
Utah	105.115	(17,677,057)	(13,527,232)	4,149,825	UT	
U FERC	105.115	(209,586)	(205,574)	4,012	FERC	
Other	105.115	-	0	-	OTHER	
<b>Total</b>		<b>(44,594,639)</b>	<b>(36,044,259)</b>	<b>8,550,380</b>		
<b>WIJAM Reallocation</b>						
		December 2024	December 2025	Adjustment		
Tax Depreciation - 2025	SG	(5,368,768)	(5,057,757)	311,011	SG	Ref. 15.4_R
Tax Depreciation - 2025	CAGE	4,663,467	4,387,610	(275,857)	CAGE	Ref. 15.4_R
Tax Depreciation - 2025	CAGW	705,301	670,147	(35,154)	CAGW	Ref. 15.4_R
Book Depreciation - 2025	SG	(3,211,039)	(3,211,039)	-	SG	Ref. 15.4_R
Book Depreciation - 2025	CAGE	2,894,178	2,894,178	-	CAGE	Ref. 15.4_R
Book Depreciation - 2025	CAGW	316,861	316,861	-	CAGW	Ref. 15.4_R
ADIT - 2025	SG	29,946,216	30,533,683	587,467	SG	Ref. 15.4_R
ADIT - 2025	CAGE	(26,947,730)	(27,427,335)	(479,605)	CAGE	Ref. 15.4_R
ADIT - 2025	CAGW	(2,998,486)	(3,106,348)	(107,862)	CAGW	Ref. 15.4_R
<b>Labor Day Fire Wildfire Restoration Asset Removal</b>						
		December 2024	December 2025	Adjustment		
Tax Depreciation - 2025		10,098,072	9,082,728	(1,015,344)	SG	Ref. 15.4_R
Book Depreciation - 2025		(2,383,437)	(2,383,437)	-	SG	Ref. 15.4_R
ADIT - 2025 AMA		9,615,168	11,725,361	2,110,193	SG	Ref. 15.4_R

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Remove Deferred State Tax Expense & Balance - Year 2**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
<i>Def Inc Tax Expense</i>	41110	PRO	(246,948)	WA	Situs	(246,948)	15.6.1_R
<i>ADIT Balance</i>	190	PRO	(110,760)	WA	Situs	(110,760)	15.6.2_R
<i>ADIT Balance</i>	282	PRO	3,290,722	WA	Situs	3,290,722	15.6.2_R
<i>ADIT Balance</i>	283	PRO	<u>(2,733)</u>	WA	Situs	<u>(2,733)</u>	15.6.3_R
			<u>3,177,229</u>			<u>3,177,229</u>	15.6.1_R

**Description of Adjustment:**

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

*This adjustment has been updated to reflect the new amounts with the Company's changes in Rebuttal.*



**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Remove Deferred State Tax Expense & Balance - Year 2**

Description	2025		2024		INCREMENTAL		
	Tax Rates	Def Inc Tax Expense	ADIT State Balance	Def Inc Tax Expense	ADIT State Balance	Def Inc Tax Expense	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington before removal of State Tax portion		1,190,469		(502,391)		1,692,860	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			(214,936,910)		(193,156,576)		(21,780,334)
Def State Tax Rate in the Combined Deferred Tax Rate	3.587%						
Combined Deferred Tax Rate	24.587%						
Ratio of Deferred State Tax Rate to Combined Deferred Tax rate		14.588%	14.588%	14.588%	14.588%	14.588%	14.588%
Portion of Total Deferred Income Tax Expense related to State		173,661		(73,287)		246,948	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		(173,661)	31,354,134	73,287	28,176,905	<b>(246,948)</b>	<b>3,177,229</b>
			Ref 15.6.3_R		Ref 7.6.1_R Exh. SLC-11	Ref. 15.6_R	Ref. 15.6_R

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Remove Deferred State Tax Expense & Balance - Year 2**  
**Twelve Months Ended Balance - December 2025**  
**Washington Allocated**

Deferred - State Rate	3.587%
Total Deferred Rate	24.587%

Description	SAP Account	FERC Account	Dec-25 ADIT Bal	Ratio of State Portion	Balance times Rate	2025		2024		INCREMENTAL
						Def State Adjustment	Allocation Factors	Def State Adjustment		
PMI CWIP Adjustment	286801	190	62,554	14.5876%	9,125	(9,125)	WA	(9,125)	-	
Reg Liability - WA Plant Closure Costs	287045	190	1,499,982	14.5876%	218,811	(218,811)	WA	(170,187)	(48,624)	
Reg Liability - Bridger Accelerated Depreciation - WA	287048	190	2,612,879	14.5876%	381,156	(381,156)	WA	(309,926)	(71,230)	
Accrued Payroll Taxes - PMI	287067	190	42,028	14.5876%	6,131	(6,131)	WA	(6,131)	-	
Reg Liability - Protected PP&E EDIT - WA	287114	190	15,986,988	14.5876%	2,332,118	(2,332,118)	WA	(2,425,312)	93,194	
Accrued Payroll Tax	287180	190	318,055	14.5876%	46,397	(46,397)	WA	(46,397)	-	
Contra Receivable from Joint Owners	287214	190	4,104	14.5876%	599	(599)	WA	(599)	-	
Chehalis WA EFSEC C02 Mitigation Obligation	287219	190	12,799	14.5876%	1,867	(1,867)	WA	(1,867)	-	
Reg Liability - Property Insurance Reserve - WA	287256	190	(2,011)	14.5876%	(293)	293	WA	293	-	
PMI EITF04-06 Pre-Stripping Cost	287302	190	290,001	14.5876%	42,304	(42,304)	WA	(42,304)	-	
Accrued Bonus	287323	190	6,745	14.5876%	984	(984)	WA	(984)	-	
Deferred Compensation Plan Benefits - PPL	287324	190	128,560	14.5876%	18,754	(18,754)	WA	(18,754)	-	
Accrued Severance	287326	190	56,302	14.5876%	8,213	(8,213)	WA	(8,213)	-	
Pension/Retirement Accrual	287327	190	26,747	14.5876%	3,902	(3,902)	WA	(3,902)	-	
Accrued Vacation	287332	190	555,385	14.5876%	81,017	(81,017)	WA	(81,017)	-	
MCI FOG Wire Lease	287337	190	14,299	14.5876%	2,086	(2,086)	WA	(2,086)	-	
Transmission Service Deposits	287338	190	36,506	14.5876%	5,325	(5,325)	WA	(5,325)	-	
Bad Debt Allowances	287340	190	655,548	14.5876%	95,629	(95,629)	WA	(95,629)	-	
Injuries and Damage reserve	287341/287970	190	13,552	14.5876%	1,977	(1,977)	WA	(1,977)	-	
Unearned Joint Use Pole Contact Revenue	287370	190	49,759	14.5876%	7,259	(7,259)	WA	(7,259)	-	
Oregon BETC Carryforward - Self Generated	287371	190	58,238	14.5876%	8,496	(8,496)	WA	(8,496)	-	
WA Flow-through - Non-Property - DTL	287374	190	165,804	14.5876%	24,187	(24,187)	WA	(24,187)	-	
Accrued Retention Bonus	287414	190	316	14.5876%	46	(46)	WA	(46)	-	
Inventory Reserve	287415	190	27,155	14.5876%	3,961	(3,961)	WA	(3,961)	-	
PMI-Fuel Cost Adjustment	287482	190	310,221	14.5876%	45,254	(45,254)	WA	(45,254)	-	
Bridger Coal Company Extraction Taxes Payable - PMI	287681	190	520,501	14.5876%	75,929	(75,929)	WA	(75,929)	-	
Coal Mine Development Expense - PMI	287706	190	(114,356)	14.5876%	(16,682)	16,682	WA	16,682	-	
PMI Development Cost Amortization	287720	190	(38,621)	14.5876%	(5,634)	5,634	WA	5,634	-	
Vacation Accrual - PMI	287722	190	38,195	14.5876%	5,572	(5,572)	WA	(5,572)	-	
Accrued Severance - PMI	286800	190	61,149	14.5876%	8,920	(8,920)	WA	(8,920)	-	
Sec. 263A Inventory Change - PMI	287723	190	38,265	14.5876%	5,582	(5,582)	WA	(5,582)	-	
Book Depreciation - PMI	287726	190	(1,306,912)	14.5876%	(190,647)	190,647	WA	190,647	-	
Bridger Coal Company Underground Mine Cost Depletion	287735	190	(67,706)	14.5876%	(9,877)	9,877	WA	9,877	-	
Sick Leave Accrual - PMI	287937	190	1,723	14.5876%	251	(251)	WA	(251)	-	
Inventory Reserve - PMI	287938	190	5,859	14.5876%	855	(855)	WA	(855)	-	
Incremental Decommissioning - WA	- - - -	190	2,594,329	14.5876%	378,450	(378,450)	WA	(294,350)	(84,100)	
<b>Total Account 190</b>			<b>24,664,942</b>		<b>3,598,024</b>	<b>(3,598,024)</b>		<b>(3,487,264)</b>	<b>(110,760)</b>	
Accumulated Deferred Income Taxes (WA)	287605	282	(261,173,965)	14.5876%	(38,099,013)	38,099,013	WA	34,523,270	3,575,743	
PP&E Adjustment - JBG	287605	282	16,090,422	14.5876%	2,347,206	(2,347,206)	WA	(2,293,438)	(53,768)	
PP&E Adjustment - CAGW	287605	282	484,614	14.5876%	70,694	(70,694)	WA	(60,064)	(10,630)	
PP&E Adjustment - SG	287605	282	3,881,035	14.5876%	566,150	(566,150)	WA	(497,331)	(68,819)	
PP&E Adjustment - CN	287605	282	(73,760)	14.5876%	(10,760)	10,760	WA	9,885	875	
PP&E Adjustment - SO	287605	282	1,458,554	14.5876%	212,768	(212,768)	WA	(66,452)	(146,316)	
Removal of Colstrip #3	- - - -	282	792,540	14.5876%	115,613	(115,613)	WA	(115,613)	-	
PP&E FIN 48 Balances	286605	282	(26,064)	14.5876%	(3,802)	3,802	WA	3,802	-	
Regulatory Adj: Effects of Ratemaking - Fixed Assets - PMI - Fed Only	287607	282	(292,826)	14.5876%	(42,716)	42,716	WA	49,079	(6,363)	
Basis Intangible Difference	287704	282	(23,400)	14.5876%	(3,413)	3,413	WA	3,413	-	
Amortization NOPAs 99-00 RAR	287766	282	2,779	14.5876%	405	(405)	WA	(405)	-	
<b>Total Account 282</b>			<b>(238,880,071)</b>		<b>(34,846,868)</b>	<b>34,846,868</b>		<b>31,556,146</b>	<b>3,290,722</b>	
Reg Asset - WA Equity Advisory Group (CETA)	286890	283	-	14.5876%	-	-	WA	-	-	
Reg Asset - WA - Major Mtc Expense - Colstrip #4	286893	283	-	14.5876%	-	-	WA	-	-	
Prepaid - FSA O&M - East	286918	283	(37,993)	14.5876%	(5,542)	5,542	WA	5,542	-	
Prepaid - FSA O&M - West	286919	283	(13,903)	14.5876%	(2,028)	2,028	WA	2,028	-	

PacifiCorp  
Washington 2023 General Rate Case  
Remove Deferred State Tax Expense & Balance - Year 2  
Twelve Months Ended Balance - December 2025  
Washington Allocated

Deferred - State Rate	3.587%
Total Deferred Rate	24.587%

Description	SAP Account	FERC Account	Dec-25 ADIT Bal	Ratio of State Portion	Balance times Rate	2025		2024		INCREMENTAL
						Def State Adjustment	Allocation Factors	Def State Adjustment		
Hermiston Swap	287661	283	(136,437)	14.5876%	(19,903)	19,903	WA	19,903	-	
Other Prepaid	287669	283	(45,224)	14.5876%	(6,597)	6,597	WA	6,597	-	
Post Merger Loss - Reacquired Debt	287675	283	(47,834)	14.5876%	(6,978)	6,978	WA	6,978	-	
Property Taxes - Lien Date	287708	283	(372,213)	14.5876%	(54,297)	54,297	WA	54,297	-	
Prepaid Aircraft Maintenance Costs	287907	283	(2,607)	14.5876%	(380)	380	WA	380	-	
Klamath Asset Transfer Reg Asset	-----	283	(65,570)	14.5876%	(9,565)	9,565	WA	12,298	(2,733)	
Total Account 283			<u>(721,781)</u>		<u>(105,290)</u>	<u>105,290</u>		<u>108,023</u>	<u>(2,733)</u>	
			<u>(214,936,910)</u>							
								<b>31,354,134</b>	28,176,905	<b>3,177,229</b>
								Ref to 15.6.1_R	Ref to 7.6.1_R	Ref to 15.6_R
									Exh. SLC-11	

## Tab 16 - Other Adjustments ( Year 2)

	16.1_R	Exh. SLC-5 16.2	
	Total Pro Forma Adjustments	Regulatory Assets & Liabilities Amortization - Year 2	Klamath Hydroelectric Assets Amortization - Year 2
<b>Operating Revenues:</b>			
General Business Revenues	-	-	-
Interdepartmental	-	-	-
Special Sales	-	-	-
Other Operating Revenues	-	-	-
<b>Total Operating Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenses:</b>			
Steam Production	-	-	-
Nuclear Production	-	-	-
Hydro Production	-	-	-
Other Power Supply	-	-	-
Transmission	-	-	-
Distribution	-	-	-
Customer Accounting	-	-	-
Customer Service & Info Sales	-	-	-
Administrative & General	-	-	-
<b>Total O&amp;M Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	-	-	-
Amortization	(7,388,164)	(7,388,164)	-
Taxes Other Than Income	-	-	-
Income Taxes - Federal	1,551,514	1,551,514	-
Income Taxes - State	-	-	-
Income Taxes - Def Net	-	-	-
Investment Tax Credit Adj.	-	-	-
Misc Revenue & Expense	-	-	-
<b>Total Operating Expenses:</b>	<b>(5,836,649)</b>	<b>(5,836,649)</b>	<b>-</b>
<b>Operating Rev For Return:</b>	<b>5,836,649</b>	<b>5,836,649</b>	<b>-</b>
<b>Rate Base:</b>			
Electric Plant In Service	-	-	-
Plant Held for Future Use	-	-	-
Misc Deferred Debits	(205,649)	(129,452)	(76,197)
Elec Plant Acq Adj	-	-	-
Nuclear Fuel	-	-	-
Prepayments	-	-	-
Fuel Stock	-	-	-
Material & Supplies	-	-	-
Working Capital	-	-	-
Weatherization	-	-	-
Misc Rate Base	-	-	-
<b>Total Electric Plant:</b>	<b>(205,649)</b>	<b>(129,452)</b>	<b>(76,197)</b>
<b>Rate Base Deductions:</b>			
Accum Prov For Deprec	-	-	-
Accum Prov For Amort	-	-	-
Accum Def Income Tax	18,734	-	18,734
Unamortized ITC	-	-	-
Customer Adv For Const	-	-	-
Customer Service Deposits	-	-	-
Misc Rate Base Deductions	-	-	-
<b>Total Rate Base Deductions</b>	<b>18,734</b>	<b>-</b>	<b>18,734</b>
<b>Total Rate Base:</b>	<b>(186,914)</b>	<b>(129,452)</b>	<b>(57,463)</b>
Estimated Return on Equity Impact	1.042%	1.041%	0.007%
Estimated Price Change	(7,782,280)	(7,776,463)	(5,816)
<b>TAX CALCULATION:</b>			
Operating Revenue	7,388,164	7,388,164	-
Other Deductions	-	-	-
Interest (AFUDC)	-	-	-
Interest	-	-	-
Schedule "M" Additions	-	-	-
Schedule "M" Deductions	-	-	-
<b>Income Before Tax</b>	<b>7,388,164</b>	<b>7,388,164</b>	<b>-</b>
State Income Taxes	-	-	-
<b>Taxable Income</b>	<b>7,388,164</b>	<b>7,388,164</b>	<b>-</b>
Federal Income Taxes Before Credits	1,551,514	1,551,514	-
Energy & Other Tax Credits	-	-	-
<b>Federal Income Taxes</b>	<b>1,551,514</b>	<b>1,551,514</b>	<b>-</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Regulatory Assets & Liabilities Amortization - Year 2**

PAGE 16.1\_R

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
<i>Washington CETA Amort.</i>	182M	PRO	-	WA	Situs	-	16.1.1_R
<i>Major Maintenance Expense at Colstrip 4</i>	182M	PRO	(129,452)	WA	Situs	(129,452)	16.1.4_R
<b>Adjustment to Expense:</b>							
<i>Washington CETA Amort.</i>	407	PRO	(959,741)	WA	Situs	(959,741)	16.1.1_R
<i>COVID 19 Deferral Amort.</i>	407	PRO	(5,273,956)	WA	Situs	(5,273,956)	16.1.2
<i>Electric Vehicle Supply Equipment (EVSE)</i>	407	PRO	(895,563)	WA	Situs	(895,563)	16.1.3_R
<i>Major Maintenance Expense at Colstrip 4</i>	407	PRO	(258,904)	WA	Situs	(258,904)	16.1.4_R
<b>Adjustment to Tax:</b>							
<i>Washington CETA - SCHMDT</i>	SCHMDT	PRO	-	WA	Situs	-	
<i>Washington CETA - 41010</i>	41010	PRO	-	WA	Situs	-	
<i>Washington CETA - ADIT</i>	283	PRO	-	WA	Situs	-	

**Description of Adjustment:**

This adjustment removes the annual amortization amounts proposed in Adjustment 8.2. The company is requesting a one year amortization period of all deferred costs for all COVID 19 costs, Electric Vehicle Supply Equipment Pilot Program costs, and WA Equity Advisory Bord CETA costs.

*This adjustment has been modified to flow through changes to the Regulatory Assets and Liabilities Amortization adjustment for Rate Year 1 (Adj. 8.2\_R - Exhibit No. SLC-11).*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Regulatory Assets & Liabilities Amortization - Year 2**  
**Clean Energy Transformation Act (CETA) Deferred Costs**

	<u><b>Amortization</b></u>	
Pro Forma 2024 Amount (below)	959,741	Ref. 8.2.3_R
Pro Forma 2025 Amount (below)	-	Exh. SLC-11
Adjustment:	<u><b>(959,741)</b></u>	
	<u><b>Ref. 16.1_R</b></u>	

	<u><b>Beginning Bal.</b></u>	<u><b>Accrual</b></u>	<u><b>Amortization</b></u>	<u><b>Interest</b></u>	<u><b>Ending Bal.</b></u>
Opening Balance					920,899
2024 January	920,899	-	(79,978)	6,130	847,050
February	847,050	-	(79,978)	5,616	772,688
March	772,688	-	(79,978)	5,098	697,808
April	697,808	-	(79,978)	4,577	622,406
May	622,406	-	(79,978)	4,053	546,481
June	546,481	-	(79,978)	3,524	470,027
July	470,027	-	(79,978)	2,992	393,041
August	393,041	-	(79,978)	2,457	315,519
September	315,519	-	(79,978)	1,917	237,458
October	237,458	-	(79,978)	1,374	158,853
November	158,853	-	(79,978)	827	79,702
December	79,702	-	(79,978)	276	-
2025 January	-	-	-	-	-
February	-	-	-	-	-
March	-	-	-	-	-
April	-	-	-	-	-
May	-	-	-	-	-
June	-	-	-	-	-
July	-	-	-	-	-
August	-	-	-	-	-
September	-	-	-	-	-
October	-	-	-	-	-
November	-	-	-	-	-
December	-	-	-	-	-
<b>2025 Pro Forma Amort =</b>			-		

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Regulatory Assets & Liabilities Amortization - Year 2**  
**Washington Electric Vehicle Supply Equipment**

	<u><b>Amortization</b></u>	
Pro Forma 2024 Amount (below)	895,563	<b>Ref. 8.2.6_R</b>
Pro Forma 2025 Amount (below)	-	<b>Exh. SLC-11</b>
Adjustment:	<u><b>(895,563)</b></u>	
	<u><b>Ref 16.1_R</b></u>	

	<u><b>Opening Bal.</b></u>	<u><b>Accrual</b></u>	<u><b>Amortization</b></u>	<u><b>Interest<sup>1</sup></b></u>	<u><b>Ending Bal.</b></u>
Opening Balance					853,360
2024 January	853,360	-	(74,630)	6,198	784,928
February	784,928	-	(74,630)	5,721	716,019
March	716,019	-	(74,630)	5,242	646,630
April	646,630	-	(74,630)	4,759	576,759
May	576,759	-	(74,630)	4,273	506,402
June	506,402	-	(74,630)	3,783	435,555
July	435,555	-	(74,630)	3,290	364,215
August	364,215	-	(74,630)	2,794	292,379
September	292,379	-	(74,630)	2,294	220,043
October	220,043	-	(74,630)	1,791	147,203
November	147,203	-	(74,630)	1,284	73,857
December	73,857	-	(74,630)	774	-
2025 January	-	-	-	-	-
February	-	-	-	-	-
March	-	-	-	-	-
April	-	-	-	-	-
May	-	-	-	-	-
June	-	-	-	-	-
July	-	-	-	-	-
August	-	-	-	-	-
September	-	-	-	-	-
October	-	-	-	-	-
November	-	-	-	-	-
December	-	-	-	-	-
			<b>2025 Pro Forma Amort =</b>		-

<sup>1</sup> Interest rates based upon quarterly electric interest rate published by FERC



**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Regulatory Assets & Liabilities Amortization - Year 2**  
**Major Maintenance Expense at Colstrip 4**

	<u>Amortization</u>	<u>Rate Base</u>	
Pro Forma 2024 Amount (below)	258,904	129,452	Ref. 8.2.8_R
Pro Forma 2025 Amount (below)	-	-	Exh. SLC-11
Adjustment:	<u>(258,904)</u>	<u>(129,452)</u>	

	Beg. Bal	Deferral	Amortization	End Bal	AMA Balance
Opening Balance				258,904	
2024 January	258,904	-	(21,575)	237,328	
February	237,328	-	(21,575)	215,753	
March	215,753	-	(21,575)	194,178	
April	194,178	-	(21,575)	172,602	
May	172,602	-	(21,575)	151,027	
June	151,027	-	(21,575)	129,452	
July	129,452	-	(21,575)	107,877	
August	107,877	-	(21,575)	86,301	
September	86,301	-	(21,575)	64,726	
October	64,726	-	(21,575)	43,151	
November	43,151	-	(21,575)	21,575	
December	21,575	-	(21,575)	-	129,452
2025 January	-	-	-	-	
February	-	-	-	-	
March	-	-	-	-	
April	-	-	-	-	
May	-	-	-	-	
June	-	-	-	-	
July	-	-	-	-	
August	-	-	-	-	
September	-	-	-	-	
October	-	-	-	-	
November	-	-	-	-	
December	-	-	-	-	-
<b>2025 Pro Forma Amort =</b>			-		

Shaded Information is Designated as Confidential per the Protective Order and WAC 480-07-160  
Exh. SLC-13C  
Docket UE-230172  
Witness: Sherona L. Cheung

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba  
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172  
*(Consolidated)*

In the Matter of

ALLIANCE OF WESTERN ENERGY  
CONSUMERS'

Petition for Order Approving Deferral of  
Increased Fly Ash Revenues

Docket UE-210852  
*(Consolidated)*

**PACIFICORP**

**REDACTED EXHIBIT OF SHERONA L. CHEUNG**

**Confidential Exhibit Supporting Rebuttal Results of Operations  
for Rate Year 1 and Rate Year 2**

**October 2023**

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**General Wage Increase (Annualizing)**

PAGE 4.2\_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Steam Operations	500	RES	616,840	CAGE	0.000%	-	
Steam Operations	500	RES	8	CAGW	22.163%	2	
Steam Operations	500	RES	88,496	JBG	22.163%	19,613	
Steam Operations	500	RES	29,644	SG	7.979%	2,365	
Fuel Related-Non NPC	501	RES	1,110	SE	7.616%	85	
Steam Maintenance	512	RES	373,294	CAGE	0.000%	-	
Steam Maintenance	512	RES	189,821	JBG	22.163%	42,070	
Steam Maintenance	512	RES	2,532	SG	7.979%	202	
Hydro Operations	535	RES	153,661	SG-P	7.979%	12,260	
Hydro Operations	535	RES	103,084	SG-U	7.979%	8,225	
Hydro Maintenance	545	RES	26,539	SG-P	7.979%	2,118	
Hydro Maintenance	545	RES	5,195	SG-U	7.979%	414	
Other Operations	548	RES	68,451	CAGE	0.000%	-	
Other Operations	548	RES	25,815	CAGW	22.163%	5,721	
Other Operations	548	RES	37,019	SG	7.979%	2,954	
Other Operations	549	RES	291	WA	Situs	-	
Other Maintenance	553	RES	25,047	CAGE	0.000%	-	
Other Maintenance	553	RES	8,734	CAGW	22.163%	1,936	
Other Maintenance	553	RES	4,459	SG	7.979%	356	
Other Power Supply Expense	557	RES	3,032	CAGE	0.000%	-	
Other Power Supply Expense	557	RES	343,354	SG	7.979%	27,395	
Other Power Supply Expense	557	RES	831	WA	Situs	-	
Transmission Operations	560	RES	279,424	SG	7.979%	22,295	
Transmission Maintenance	571	RES	186,638	SG	7.979%	14,891	
Distribution Operations	580	RES	329,430	WA	Situs	22,489	
Distribution Operations	580	RES	477,833	SNPD	6.264%	29,932	
Distribution Maintenance	593	RES	995,762	WA	Situs	83,378	
Distribution Maintenance	593	RES	222,167	SNPD	6.264%	13,917	
Customer Accounts	903	RES	305,189	CN	6.743%	20,579	
Customer Accounts	903	RES	145,377	WA	Situs	11,174	
Customer Services	908	RES	42,117	CN	6.743%	2,840	
Customer Services	908	RES	75,572	WA	Situs	1,941	
Administrative & General	920	RES	8,208	WA	Situs	(94)	
Administrative & General	920	RES	368,187	SO	7.085%	26,084	
Administrative & General	935	RES	202	WA	Situs	6	
Administrative & General	935	RES	27,147	SO	7.085%	1,923	
			<u>5,570,509</u>			<u>377,070</u>	4.3.2_R

**Description of Adjustment:**

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended June 2022 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

*This adjustment has been updated to reflect changes identified through discovery and to reflect the latest actuarial report figures. See page 4.3.1\_R for more information on how this adjustment was calculated in rebuttal.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**General Wage Increase (Pro Forma) - Year 1**

PAGE 4.3\_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Steam Operations	500	PRO	2,628,213	CAGE	0.000%	-	
Steam Operations	500	PRO	36	CAGW	22.163%	8	
Steam Operations	500	PRO	377,062	JBG	22.163%	83,568	
Steam Operations	500	PRO	126,304	SG	7.979%	10,078	
Fuel Related-Non NPC	501	PRO	4,728	SE	7.616%	360	
Steam Maintenance	512	PRO	1,590,517	CAGE	0.000%	-	
Steam Maintenance	512	PRO	808,783	JBG	22.163%	179,250	
Steam Maintenance	512	PRO	10,790	SG	7.979%	861	
Hydro Operations	535	PRO	654,714	SG-P	7.979%	52,238	
Hydro Operations	535	PRO	439,216	SG-U	7.979%	35,044	
Hydro Maintenance	545	PRO	113,079	SG-P	7.979%	9,022	
Hydro Maintenance	545	PRO	22,134	SG-U	7.979%	1,766	
Other Operations	548	PRO	291,653	CAGE	0.000%	-	
Other Operations	548	PRO	109,992	CAGW	22.163%	24,378	
Other Operations	548	PRO	157,727	SG	7.979%	12,585	
Other Operations	549	PRO	1,239	WA	Situs	-	
Other Maintenance	553	PRO	106,718	CAGE	0.000%	-	
Other Maintenance	553	PRO	37,213	CAGW	22.163%	8,247	
Other Maintenance	553	PRO	19,000	SG	7.979%	1,516	
Other Power Supply Expense	557	PRO	12,921	CAGE	0.000%	-	
Other Power Supply Expense	557	PRO	1,462,952	SG	7.979%	116,726	
Other Power Supply Expense	557	PRO	3,539	WA	Situs	-	
Transmission Operations	560	PRO	1,190,559	SG	7.979%	94,992	
Transmission Maintenance	571	PRO	795,219	SG	7.979%	63,449	
Distribution Operations	580	PRO	1,403,623	WA	Situs	95,819	
Distribution Operations	580	PRO	2,035,933	SNPD	6.264%	127,531	
Distribution Maintenance	593	PRO	4,242,710	WA	Situs	355,252	
Distribution Maintenance	593	PRO	946,601	SNPD	6.264%	59,295	
Customer Accounts	903	PRO	1,300,340	CN	6.743%	87,682	
Customer Accounts	903	PRO	619,418	WA	Situs	47,610	
Customer Services	908	PRO	179,451	CN	6.743%	12,100	
Customer Services	908	PRO	321,994	WA	Situs	8,271	
Administrative & General	920	PRO	34,971	WA	Situs	(402)	
Administrative & General	920	PRO	1,568,758	SO	7.085%	111,140	
Administrative & General	935	PRO	859	WA	Situs	26	
Administrative & General	935	PRO	115,668	SO	7.085%	8,195	
			<u>23,734,634</u>			<u>1,606,607</u>	4.3.2_R

**Description of Adjustment:**

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during calendar year 2024 for labor charged to operation & maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

*This adjustment has been updated to reflect changes identified through discovery and to reflect the latest actuarial report figures. See page 4.3.1\_R for more information on how this adjustment was calculated in rebuttal.*

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The unadjusted and restated (12 months ended June 2022) labor expenses are summarized on page 4.3.2\_R. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual 12 months ended June 2022 total labor related expenses are identified on page 4.3.2\_R.
2. Actual 12 months ended June 2022 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.4\_R.
3. The restated 12 months ended June 2022 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2024 (see page 4.3.5\_R). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.5\_R.
4. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the overall non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides 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.
5. Payroll taxes have been updated as result of the labor calculations in parts 3 and 4 above. These payroll tax calculations can be found on page 4.3.7\_R.

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Description	Actual 12 Months Ended June 2022	Restatement 12 Months Ended June 2022	Adjustment	Pro Forma 12 Months Ending December 2024	Adjustment	Ref.
Regular Ordinary Time	430,865,222	437,528,647	6,663,424	464,822,905	27,294,258	
Overtime	76,879,725	78,068,687	1,188,962	82,938,829	4,870,143	
Premium Pay	13,956,954	14,172,802	215,847	15,056,941	884,139	
<b>Subtotal for Escalation</b>	<b>521,701,902</b>	<b>529,770,135</b>	<b>8,068,233</b>	<b>562,818,675</b>	<b>33,048,540</b>	4.3.3_R&4_R
<b>Annual Incentive Plan</b>	<b>32,713,508</b>	<b>32,713,508</b>	-	<b>35,291,750</b>	<b>2,578,242</b>	
Payroll Tax Expense	38,800,779	39,369,012	568,233	41,921,390	2,552,378	4.3.7_R
Payroll Tax Expense-Unemployment	3,153,346	3,153,346	-	3,153,346	-	
<b>Total Payroll Taxes</b>	<b>41,954,125</b>	<b>42,522,358</b>	<b>568,233</b>	<b>45,074,736</b>	<b>2,552,378</b>	
SERP Plan	-	-	-	-	-	
Medical	58,024,607	58,024,607	-	58,024,607	-	
Pensions	5,707,720	5,707,720	-	4,524,605	(1,183,115)	4.3.6_R
Pension Administration	836,131	836,131	-	836,131	-	4.3.6_R
Post Retirement Benefits	856,324	856,324	-	1,413,017	556,693	4.3.6_R
Post Employment Benefits	5,454,165	5,454,165	-	4,699,391	(754,774)	4.3.6_R
401(k)	40,696,820	40,696,820	-	40,696,820	-	
All Other Labor and Benefit Items	25,769,675	25,769,675	-	25,769,675	-	
<b>Total Other Labor</b>	<b>137,345,443</b>	<b>137,345,443</b>	-	<b>135,964,246</b>	<b>(1,381,197)</b>	
<b>Total Labor</b>	<b>733,714,977</b>	<b>742,351,444</b>	<b>8,636,467</b>	<b>779,149,407</b>	<b>36,797,963</b>	4.3.8_R
Non-Utility and Capitalized Labor	260,469,861	263,535,819	3,065,958	276,599,148	13,063,329	4.3.8_R
<b>Total Utility Labor</b>	<b>473,245,117</b>	<b>478,815,625</b>	<b>5,570,509</b>	<b>502,550,259</b>	<b>23,734,634</b>	4.3.8_R
			Ref. 4.2_R		Ref. 4.3_R	

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**Composite Labor Increases**

Regular Time/Overtime/Premium Pay June 2022 - Actual	<b>521,701,902</b>	<b>Ref 4.3.2_R</b>
Regular Time/Overtime/Premium Pay June 2022 - Annualized	<b>529,770,135</b>	<b>Ref 4.3.2_R</b>
% Increase - Annualized	1.55%	
Regular Time/Overtime/Premium Pay December 2024 - Pro Forma	<b>562,818,675</b>	<b>Ref 4.3.2_R</b>
% Increase - Pro Forma	6.24%	
% Increase - Total	7.88%	

Labor (12 Months Ended June 2022)

Account Desc.	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total	
Regular Ordinary Time	36,489	35,503	36,480	34,161	35,461	37,617	34,379	33,130	39,331	34,768	35,899	37,648	430,865	Ref. 4.3.2_R
Overtime	6,893	6,456	5,844	5,460	5,400	7,217	6,418	4,528	7,116	7,520	6,529	7,498	76,880	Ref. 4.3.2_R
Premium Pay	1,340	1,262	1,042	1,111	1,209	1,282	829	861	1,217	1,306	1,181	1,317	13,957	Ref. 4.3.2_R
<b>Grand Total</b>	<b>44,722</b>	<b>43,222</b>	<b>43,366</b>	<b>40,733</b>	<b>42,070</b>	<b>46,116</b>	<b>41,625</b>	<b>38,519</b>	<b>47,664</b>	<b>43,595</b>	<b>43,609</b>	<b>46,463</b>	<b>521,702</b>	Ref. 4.3.2_R

Labor (12 Months Ended June 2022)

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
2	Officer/Exempt	16,719	15,072	16,186	15,074	15,222	17,079	15,131	14,099	18,469	15,789	16,017	17,110	191,968
3	IBEW 125	3,689	3,563	3,548	3,296	3,414	3,619	3,617	3,098	3,963	4,138	3,682	3,827	43,452
4	IBEW 659	4,321	4,160	4,056	3,770	3,867	4,247	4,573	3,432	4,173	3,695	3,890	4,181	48,362
5	UWUA 197	170	186	223	184	182	215	271	152	223	166	171	209	2,353
8	UWUA 127	4,299	4,019	4,003	3,896	4,038	4,468	3,788	3,517	4,182	4,322	4,225	4,336	49,093
9	IBEW 57 WY	60	75	56	69	53	65	70	61	79	80	81	89	838
11	IBEW 57 PD	10,105	10,527	9,741	9,421	9,862	10,442	8,970	9,150	10,718	9,828	10,020	11,021	119,806
12	IBEW 57 PS	3,324	3,596	3,435	3,056	3,463	3,850	3,274	3,210	3,990	3,646	3,491	3,542	41,878
13	PCCC Non-Exempt	465	492	489	453	451	462	419	412	427	415	449	449	5,381
15	IBEW 57 CT	331	373	399	384	344	365	344	315	357	377	367	364	4,320
16	IBEW 77	132	125	136	122	151	138	118	111	110	114	178	179	1,615
18	Non-Exempt	1,106	1,034	1,094	1,008	1,023	1,166	1,052	963	973	1,023	1,038	1,156	12,636
<b>Grand Total</b>		<b>44,722</b>	<b>43,222</b>	<b>43,366</b>	<b>40,733</b>	<b>42,070</b>	<b>46,116</b>	<b>41,625</b>	<b>38,519</b>	<b>47,664</b>	<b>43,595</b>	<b>43,609</b>	<b>46,463</b>	<b>521,702</b>

Annualization Increase

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	
2	Officer/Exempt							3.52%						(1)
3	IBEW 125								3.50%					(1)
4	IBEW 659										2.00%			(1)
5	UWUA 197												3.50%	(2)
8	UWUA 127				2.00%									(1)
9	IBEW 57 WY	2.50%												(1)
11	IBEW 57 PD								2.50%					(1)
12	IBEW 57 PS								2.50%					(1)
13	PCCC Non-Exempt							3.07%						(1)
15	IBEW 57 CT								2.50%					(1)
16	IBEW 77								2.25%					(1)
18	Non-Exempt							3.44%						(1)

Annualized Labor June 2022

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total	
2	Officer/Exempt	17,308	15,602	16,756	15,605	15,758	17,680	15,131	14,099	18,469	15,789	16,017	17,110	195,324	
3	IBEW 125	3,818	3,687	3,672	3,412	3,533	3,745	3,744	3,098	3,963	4,138	3,682	3,827	44,318	
4	IBEW 659	4,407	4,243	4,137	3,845	3,944	4,332	4,664	3,500	4,256	3,769	3,890	4,181	49,168	
5	UWUA 197	176	192	231	191	189	223	281	157	231	172	176	209	2,428	
8	UWUA 127	4,385	4,099	4,083	3,896	4,038	4,468	3,788	3,517	4,182	4,322	4,225	4,336	49,339	
9	IBEW 57 WY	60	75	56	69	53	65	70	61	79	80	81	89	838	
11	IBEW 57 PD	10,358	10,790	9,985	9,657	10,108	10,703	9,195	9,150	10,718	9,828	10,020	11,021	121,532	
12	IBEW 57 PS	3,407	3,686	3,521	3,132	3,550	3,946	3,355	3,210	3,990	3,646	3,491	3,542	42,478	
13	PCCC Non-Exempt	479	508	504	466	464	477	419	412	427	415	449	449	5,468	
15	IBEW 57 CT	339	383	409	393	353	374	353	315	357	377	367	364	4,384	
16	IBEW 77	135	128	139	125	155	141	120	111	110	114	178	179	1,636	
18	Non-Exempt	1,144	1,070	1,132	1,043	1,058	1,206	1,052	963	973	1,023	1,038	1,156	12,857	Ref. 4.3.2_R
<b>Grand Total</b>		<b>46,017</b>	<b>44,463</b>	<b>44,624</b>	<b>41,833</b>	<b>43,203</b>	<b>47,360</b>	<b>42,170</b>	<b>38,592</b>	<b>47,755</b>	<b>43,674</b>	<b>43,615</b>	<b>46,463</b>	<b>529,770</b>	

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract.



REDACTED

Pro Forma Increase to December 2024

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, 2022 is shown as effective on January 1, 2023.

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2	Officer/Exempt													
	12/26/2022	3.50%												(1)
	12/26/2023	3.50%												(2)
3	IBEW 125													
	1/26/2023		4.50%											(2)
	1/26/2024		2.50%											(2)
4	IBEW 659													
	6/26/2022							1.50%						(1)
	4/26/2023					2.00%								(2)
5	UWUA 197													
	5/26/2023						4.50%							(2)
	5/26/2024						2.50%							(2)
8	UWUA 127													
	9/26/2022										2.25%			(1)
	9/26/2023										2.25%			(2)
	9/26/2024										2.50%			(2)
9	IBEW 57 WY													
	6/26/2022							2.50%						(1)
														(3) REDACTED
														(3) REDACTED
11	IBEW 57 PD													
	1/26/2022		4.00%											(2)
	1/26/2023		4.50%											(2)
12	IBEW 57 PS													
	1/26/2022		4.00%											(2)
	1/26/2023		4.50%											(2)
13	PCCC Non-Exempt													
	12/26/2022	3.50%												(1)
	12/26/2023	3.50%												(2)
15	IBEW 57 CT													
	1/26/2022		4.00%											(2)
	1/26/2023		4.50%											(2)
16	IBEW 77													
	1/26/2023		2.00%											(1)
														(3) REDACTED
18	Non-Exempt													
	12/26/2022	3.50%												(1)
	12/26/2023	3.50%												(2)

Pro Forma Labor December 2024

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2	Officer/Exempt	18,519	16,694	17,929	16,697	16,861	18,917	16,190	15,086	19,762	16,895	17,138	18,308	208,997
3	IBEW 125	3,818	3,945	3,929	3,651	3,781	4,007	4,006	3,314	4,240	4,428	3,940	4,095	47,153
4	IBEW 659	4,407	4,243	4,137	3,845	4,023	4,418	4,828	3,623	4,405	3,901	4,026	4,327	50,183
5	UWUA 197	176	192	231	191	189	238	301	168	247	184	189	223	2,530
8	UWUA 127	4,385	4,099	4,083	3,896	4,038	4,468	3,788	3,517	4,182	4,624	4,521	4,639	50,241
9	IBEW 57 WY													
11	IBEW 57 PD	10,358	11,707	10,834	10,477	10,967	11,613	9,976	9,928	11,629	10,664	10,872	11,958	130,982
12	IBEW 57 PS	3,407	4,000	3,820	3,399	3,852	4,282	3,641	3,483	4,330	3,956	3,788	3,843	45,799
13	PCCC Non-Exempt	513	543	539	499	497	510	448	441	456	444	480	481	5,850
15	IBEW 57 CT	339	415	443	427	382	406	383	341	388	410	398	395	4,728
16	IBEW 77													
18	Non-Exempt	1,225	1,145	1,211	1,116	1,132	1,290	1,125	1,030	1,041	1,095	1,111	1,237	13,757
<b>Grand Total</b>		<b>47,342</b>	<b>47,193</b>	<b>47,358</b>	<b>44,397</b>	<b>45,937</b>	<b>50,364</b>	<b>44,888</b>	<b>41,116</b>	<b>50,883</b>	<b>46,808</b>	<b>46,740</b>	<b>49,793</b>	<b>562,819</b>

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract.

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	A	B	C	D	D - A	
Description	Actual June 2022 Net of Joint Venture	Actual June 2022 Gross	Projected December 2024 Gross	Projected December 2024 Net of Joint Venture	Pro Forma Adjustment	Ref
Pensions	5,707,720	5,802,830	4,600,000	4,524,605	(1,183,115)	4.3.2_R
Pension Administration	836,131	861,180	861,180	836,131	-	4.3.2_R
Post Retirement Benefits	856,324	905,563	1,494,266	1,413,017	556,693	4.3.2_R
Post Employment Benefits	5,454,165	5,620,429	4,842,646	4,699,391	(754,774)	4.3.2_R
Total	<u>12,854,341</u>	<u>13,190,002</u>	<u>11,798,092</u>	<u>11,473,144</u>	<u>(1,381,197)</u>	4.3.2_R
	Ref. 4.3.2_R			Ref. 4.3.2_R	Ref. 4.3.2_R	

**PacifiCorp  
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General Wage Increase Adjustment  
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 June 2022 Annualized Labor</b>						
Annualized Wages Adjustment	a		8,068,233	8,068,233		4.3.2_R
Annualized Incentive Adjustment	b		-	-		4.3.2_R
	c	a + b	8,068,233	8,068,233		
Percentage of eligible wages	d		90.21%	100.00%		
Total eligible wages	e	c * d	7,278,126	8,068,233		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	451,244	116,989		
<b>Total FICA Tax on Annualized Labor</b>		g	<b>451,244</b>	<b>116,989</b>	<b>568,233</b>	<b>4.3.2_R</b>
<b>FICA Calculated on December 2024 Pro Forma Labor</b>						
Pro Forma Wages Adjustment	h		33,048,540	33,048,540		4.3.2_R
Pro Forma Incentive Adjustment	i		2,578,242	2,578,242		4.3.2_R
	j	h + i	35,626,782	35,626,782		
Percentage of eligible wages	k		92.16%	100.00%		
Total eligible wages	l	j * k	32,835,312	35,626,782		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	2,035,789	516,588		
<b>Total FICA Tax on Pro Forma Labor</b>		n	<b>2,035,789</b>	<b>516,588</b>	<b>2,552,378</b>	<b>4.3.2_R</b>

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Adjustment by FERC Account - Total Company

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Total Company Basis						
Indicator	Actual		Restating Adjustment	Restatement 12 Months Ended June 2022	Pro Forma Adjustment	Pro Forma 12 Months Ending December 2024
	12 Months Ended June 2022	% Of Total				
500CAGE	52,403,963	7.14%	616,840	53,020,803	2,628,213	55,649,016
500CAGW	718	0.00%	8	727	36	763
500JBG	7,518,244	1.02%	88,496	7,606,740	377,062	7,983,802
500SG	2,518,383	0.34%	29,644	2,548,027	126,304	2,674,331
501SE	94,270	0.01%	1,110	95,379	4,728	100,107
512CAGE	31,713,336	4.32%	373,294	32,086,630	1,590,517	33,677,147
512JBG	16,126,338	2.20%	189,821	16,316,159	808,783	17,124,943
512SG	215,139	0.03%	2,532	217,671	10,790	228,461
535SG-P	13,054,351	1.78%	153,661	13,208,012	654,714	13,862,727
535SG-U	8,757,530	1.19%	103,084	8,860,614	439,216	9,299,830
545SG-P	2,254,675	0.31%	26,539	2,281,215	113,079	2,394,293
545SG-U	441,325	0.06%	5,195	446,520	22,134	468,653
548CAGE	5,815,269	0.79%	68,451	5,883,719	291,653	6,175,372
548CAGW	2,193,135	0.30%	25,815	2,218,950	109,992	2,328,942
548SG	3,144,930	0.43%	37,019	3,181,948	157,727	3,339,676
549OR	24,702	0.00%	291	24,993	1,239	26,231
553CAGE	2,127,852	0.29%	25,047	2,152,898	106,718	2,259,616
553CAGW	741,981	0.10%	8,734	750,715	37,213	787,927
553SG	378,847	0.05%	4,459	383,307	19,000	402,307
557CAGE	257,623	0.04%	3,032	260,656	12,921	273,576
557ID	70,487	0.01%	830	71,316	3,535	74,851
557WYU	84	0.00%	1	85	4	89
557SG	29,169,809	3.98%	343,354	29,513,163	1,462,952	30,976,115
560SG	23,738,571	3.24%	279,424	24,017,995	1,190,559	25,208,554
571SG	15,855,888	2.16%	186,638	16,042,526	795,219	16,837,745
580CA	1,366,467	0.19%	16,085	1,382,552	68,532	1,451,084
580ID	1,572,884	0.21%	18,514	1,591,399	78,885	1,670,283
580OR	8,521,142	1.16%	100,301	8,621,443	427,360	9,048,803
580SNPD	40,594,481	5.53%	477,833	41,072,314	2,035,933	43,108,247
580UT	11,866,899	1.62%	139,684	12,006,583	595,160	12,601,742
580WA	1,910,543	0.26%	22,489	1,933,032	95,819	2,028,851
580WYP	2,492,440	0.34%	29,338	2,521,778	125,003	2,646,782
580WYU	256,477	0.03%	3,019	259,496	12,863	272,359
593CA	4,535,571	0.62%	53,388	4,588,959	227,472	4,816,431
593ID	3,736,224	0.51%	43,979	3,780,202	187,383	3,967,585
593OR	31,835,564	4.34%	374,732	32,210,296	1,596,647	33,806,943
593SNPD	18,874,295	2.57%	222,167	19,096,462	946,601	20,043,064
593UT	30,197,501	4.12%	355,451	30,552,952	1,514,493	32,067,446
593WA	7,083,375	0.97%	83,378	7,166,752	355,252	7,522,004
593WYP	6,286,983	0.86%	74,003	6,360,986	315,311	6,676,297
593WYU	920,223	0.13%	10,832	931,054	46,152	977,206
903CA	342,873	0.05%	4,036	346,908	17,196	364,105
903CN	25,927,490	3.53%	305,189	26,232,679	1,300,340	27,533,019
903ID	1,798,234	0.25%	21,167	1,819,401	90,187	1,909,587
903OR	1,699,166	0.23%	20,001	1,719,167	85,218	1,804,385
903UT	6,212,479	0.85%	73,126	6,285,605	311,574	6,597,179
903WA	949,288	0.13%	11,174	960,462	47,610	1,008,071
903WYP	1,079,248	0.15%	12,704	1,091,952	54,127	1,146,079
903WYU	269,303	0.04%	3,170	272,473	13,506	285,979
908CA	-	0.00%	-	-	-	-
908CN	3,578,077	0.49%	42,117	3,620,194	179,451	3,799,645
908ID	1,069	0.00%	13	1,082	54	1,135
908OR	2,217,432	0.30%	26,101	2,243,533	111,211	2,354,743
908OTHER	36,828	0.01%	433	37,262	1,847	39,109
908UT	3,019,303	0.41%	35,540	3,054,843	151,427	3,206,270
908WA	164,915	0.02%	1,941	166,856	8,271	175,127
908WYP	980,697	0.13%	11,544	992,241	49,185	1,041,426
920CA	120,041	0.02%	1,413	121,454	6,020	127,475
920ID	291,602	0.04%	3,432	295,034	14,625	309,659
920OR	295,009	0.04%	3,473	298,482	14,796	313,277
920SO	31,279,475	4.26%	368,187	31,647,661	1,568,758	33,216,419
920UT	(18,154)	0.00%	(214)	(18,368)	(910)	(19,278)
920WA	(8,011)	0.00%	(94)	(8,105)	(402)	(8,507)
920WYP	16,804	0.00%	198	17,002	843	17,845
935CA	7,521	0.00%	89	7,610	377	7,987
935OR	9,081	0.00%	107	9,188	455	9,643
935SO	2,306,308	0.31%	27,147	2,333,456	115,668	2,449,124
935WA	522	0.00%	6	528	26	554
<b>Utility Labor</b>	<b>473,245,117</b>	<b>64.4999%</b>	<b>5,570,509</b>	<b>478,815,625</b>	<b>23,734,634</b>	<b>502,550,259</b>
Non-Utility/Capital	260,469,861	35.5001%	3,065,958	263,535,819	13,063,329	276,599,148
<b>Total</b>	<b>733,714,977</b>	<b>100.0000%</b>	<b>8,636,467</b>	<b>742,351,444</b>	<b>36,797,963</b>	<b>779,149,407</b>

PacifiCorp  
Washington 2023 General Rate Case  
General Wage Increase Adjustment  
Adjustment by FERC Account - WA Allocated

Indicator	WA %	Washington Allocated					
		Actual		Restating Adjustment	Restatement	Pro Forma Adjustment	Pro Forma
		12 Months Ended	% Of Total				
June 2022		June 2022	June 2022	December 2024			
500CAGE	0.0000%	-	0.00%	-	-	-	-
500CAGW	22.1630%	159	0.00%	2	161	8	169
500JBG	22.1630%	1,666,267	3.35%	19,613	1,685,881	83,568	1,769,449
500SG	7.9788%	200,936	0.40%	2,365	203,301	10,078	213,379
501SE	7.6164%	7,180	0.01%	85	7,264	360	7,625
512CAGE	0.0000%	-	0.00%	-	-	-	-
512JBG	22.1630%	3,574,078	7.20%	42,070	3,616,148	179,250	3,795,398
512SG	7.9788%	17,165	0.03%	202	17,367	861	18,228
535SG-P	7.9788%	1,041,578	2.10%	12,260	1,053,838	52,238	1,106,076
535SG-U	7.9788%	698,744	1.41%	8,225	706,969	35,044	742,013
545SG-P	7.9788%	179,896	0.36%	2,118	182,013	9,022	191,035
545SG-U	7.9788%	35,212	0.07%	414	35,627	1,766	37,393
548CAGE	0.0000%	-	0.00%	-	-	-	-
548CAGW	22.1630%	486,064	0.98%	5,721	491,786	24,378	516,163
548SG	7.9788%	250,927	0.51%	2,954	253,881	12,585	266,465
549OR	0.0000%	-	0.00%	-	-	-	-
553CAGE	0.0000%	-	0.00%	-	-	-	-
553CAGW	22.1630%	164,445	0.33%	1,936	166,381	8,247	174,628
553SG	7.9788%	30,227	0.06%	356	30,583	1,516	32,099
557CAGE	0.0000%	-	0.00%	-	-	-	-
557ID	0.0000%	-	0.00%	-	-	-	-
557WYU	0.0000%	-	0.00%	-	-	-	-
557SG	7.9788%	2,327,394	4.69%	27,395	2,354,790	116,726	2,471,515
560SG	7.9788%	1,894,048	3.81%	22,295	1,916,342	94,992	2,011,334
571SG	7.9788%	1,265,106	2.55%	14,891	1,279,997	63,449	1,343,446
580CA	0.0000%	-	0.00%	-	-	-	-
580ID	0.0000%	-	0.00%	-	-	-	-
580OR	0.0000%	-	0.00%	-	-	-	-
580SNPD	6.2640%	2,542,850	5.12%	29,932	2,572,781	127,531	2,700,312
580UT	0.0000%	-	0.00%	-	-	-	-
580WA	100.0000%	1,910,543	3.85%	22,489	1,933,032	95,819	2,028,851
580WYP	0.0000%	-	0.00%	-	-	-	-
580WYU	0.0000%	-	0.00%	-	-	-	-
593CA	0.0000%	-	0.00%	-	-	-	-
593ID	0.0000%	-	0.00%	-	-	-	-
593OR	0.0000%	-	0.00%	-	-	-	-
593SNPD	6.2640%	1,182,291	2.38%	13,917	1,196,208	59,295	1,255,503
593UT	0.0000%	-	0.00%	-	-	-	-
593WA	100.0000%	7,083,375	14.26%	83,378	7,166,752	355,252	7,522,004
593WYP	0.0000%	-	0.00%	-	-	-	-
593WYU	0.0000%	-	0.00%	-	-	-	-
903CA	0.0000%	-	0.00%	-	-	-	-
903CN	6.7430%	1,748,286	3.52%	20,579	1,768,865	87,682	1,856,546
903ID	0.0000%	-	0.00%	-	-	-	-
903OR	0.0000%	-	0.00%	-	-	-	-
903UT	0.0000%	-	0.00%	-	-	-	-
903WA	100.0000%	949,288	1.91%	11,174	960,462	47,610	1,008,071
903WYP	0.0000%	-	0.00%	-	-	-	-
903WYU	0.0000%	-	0.00%	-	-	-	-
908CA	0.0000%	-	0.00%	-	-	-	-
908CN	6.7430%	241,269	0.49%	2,840	244,109	12,100	256,209
908ID	0.0000%	-	0.00%	-	-	-	-
908OR	0.0000%	-	0.00%	-	-	-	-
908OTHER	0.0000%	-	0.00%	-	-	-	-
908UT	0.0000%	-	0.00%	-	-	-	-
908WA	100.0000%	164,915	0.33%	1,941	166,856	8,271	175,127
908WYP	0.0000%	-	0.00%	-	-	-	-
920CA	0.0000%	-	0.00%	-	-	-	-
920ID	0.0000%	-	0.00%	-	-	-	-
920OR	0.0000%	-	0.00%	-	-	-	-
920SO	7.0846%	2,216,020	4.46%	26,084	2,242,104	111,140	2,353,244
920UT	0.0000%	-	0.00%	-	-	-	-
920WA	100.0000%	(8,011)	-0.02%	(94)	(8,105)	(402)	(8,507)
920WYP	0.0000%	-	0.00%	-	-	-	-
935CA	0.0000%	-	0.00%	-	-	-	-
935OR	0.0000%	-	0.00%	-	-	-	-
935SO	7.0846%	163,392	0.33%	1,923	165,316	8,195	173,510
935WA	100.0000%	522	0.00%	6	528	26	554
<b>Utility Labor</b>		<b>32,034,164</b>	<b>64.4999%</b>	<b>377,070</b>	<b>32,411,234</b>	<b>1,606,607</b>	<b>34,017,842</b>
Non-Utility/Capital		17,631,316	35.5001%	207,536	17,838,852	884,262	18,723,115
<b>Total</b>		<b>49,665,481</b>	<b>100.0000%</b>	<b>584,606</b>	<b>50,250,087</b>	<b>2,490,870</b>	<b>52,740,957</b>

**PacifiCorp  
Washington 2023 General Rate Case  
Pryor Mountain REC Revenues - Year 1**

PAGE 5.3\_R

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenues:</b>							
<i>Pryor Mountain REC Revenues</i>	456	PRO	269,962	WA	Situs	269,962	5.3.2_R

**Description of Adjustment**

This adjustment adds into results the proposed amortization of Washington's share of Pryor Mountain REC Revenues deferred in 2021, 2022 and forecasted to be deferred through 2023. The Company is requesting a one-year amortization period. This adjustment also adds into Washington's base rates an annual level of projected revenues expected from the sales of REC from Pryor Mountain into the rate year.

*This adjustment has been modified to reflect an immaterial correction to the total deferred balance through June 2021, actual deferred Pryor Mountain REC revenues through August 2023, as well as the the actual published quarterly interest rate through 2023 as published by FERC.*

**PacifiCorp  
Washington 2023 General Rate Case  
Pryor Mountain REC Revenues - Year 1  
Revenue Deferral Amortization  
REDACTED**

Page 5.3.1\_R\_REDACTED

**Amortization**  
Base Period Amount (below) -  
Pro Forma Amount 2024 (below) [REDACTED]

Ref 5.3\_R

	Opening Bal.	Accrual <sup>1</sup>	Amortization	Interest <sup>2</sup>	Ending Bal.
Jun-21					
Jul-21					
Aug-21					
Sep-21					
Oct-21					
Nov-21					
Dec-21					
Jan-22					
Feb-22					
Mar-22					
Apr-22					
May-22					
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					
Jul-23					
Aug-23					
Sep-23					
Oct-23					
Nov-23					
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 Amort 2024 = [REDACTED]

Note:

1. Reflects accrued amounts through November 2022. December 2022 to December 2023 accrual amounts reflect forecasts.
2. Interest accrual at Quarterly FERC rate during the deferral and amortization periods.

	2021			
Ref UE-210328	Q1	Q2	Q3	Q4
Quarterly FERC RATE	3.25%	3.25%	3.25%	3.25%
	2022			
	Q1	Q2	Q3	Q4
	3.25%	3.25%	3.60%	4.91%
	2023			
	Q1	Q2	Q3	Q4
	6.31%	7.50%	8.02%	8.35%

**PacifiCorp  
Washington 2023 General Rate Case  
Pryor Mountain REC Revenues - Year 1  
Sales Revenue Forecast  
REDACTED**

Page 5.3.2\_R\_REDACTED

	Total Company			SG	WA Alloc.
	Quantity	Rate	Revenue	Factor	Revenue
Jan-24				7.979%	
Feb-24				7.979%	
Mar-24				7.979%	
Apr-24				7.979%	
May-24				7.979%	
Jun-24				7.979%	
Jul-24				7.979%	
Aug-24				7.979%	
Sep-24				7.979%	
Oct-24				7.979%	
Nov-24				7.979%	
Dec-24				7.979%	
Total					

Pryor Mountain REC Revenues Annual Amort		Ref 5.3.1_R
Annual Pryor Mountain REC Revenues Forecast		Above
Total Pryor Mountain REC Revenues	<u>269,962</u>	Ref 5.3_R



**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Decommissioning and Other Plant Closure Costs - Year 1**

PAGE 6.4\_R

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Annual Incremental Decomm.	407	RES	2,344,847	WA	Situs	2,344,847	6.4.1_R
Other Closure Costs	407	RES	1,355,736	WA	Situs	1,355,736	6.4.2_R
Reclamation Costs	501	RES	1,986,017	WA	Situs	1,986,017	6.4.3_R
<b>Adjustment to Rate Base</b>							
Accum. Reg Liab. - Incr. Decomm.	254	PRO	(6,873,922)	WA	Situs	(6,873,922)	6.4.1_R
Accum. Reg Liab. - Other Closure	254	PRO	(3,389,339)	WA	Situs	(3,389,339)	6.4.2_R
Accum. Reg Liab. - Reclamation	254	PRO	(6,091,825)	WA	Situs	(6,091,825)	6.4.3_R
<b>Adjustment to Tax:</b>							
Sch M - Incr. Decom.	SCHMAT	RES	2,344,847	WA	Situs	2,344,847	6.4.1_R
DIT Expense - Incr. Decom.	41110	PRO	(576,518)	WA	Situs	(576,518)	6.4.1_R
ADIT Balance - Incr. Decom.	190	PRO	2,017,811	WA	Situs	2,017,811	6.4.1_R
Sch M - Other Closure	SCHMAT	RES	-	WA	Situs	-	6.4.2_R
DIT Exp - Other Closure	41110	PRO	-	WA	Situs	-	6.4.2_R
ADIT Bal. - Other Closure	190	PRO	833,326	WA	Situs	833,326	6.4.2_R
Sch M - Reclamation Costs	SCHMAT	RES	(563,391)	WA	Situs	(563,391)	6.4.3_R
DIT Exp. - Reclamation	41110	PRO	138,519	WA	Situs	138,519	6.4.3_R
ADIT Bal - Reclamation	190	PRO	1,497,776	WA	Situs	1,497,776	6.4.3_R

**Description of Adjustment:**

This adjustment includes into revenue requirement the incremental decommissioning costs and other plant closure costs associated with the revised decommissioning study and those included in the 2018 Depreciation Study. These costs were approved to be collected over ten years starting in 2021, as approved in the Company's most recent General Rate Case, Docket No. UE-191024. This adjustment also includes Bridger Mine reclamation costs, which were also approved to be spread over 10 years in the same docket. However, in the current proceeding, the Company is proposing to continue including coal-fire resources and the Jim Bridger Mine rate base in Washington retail rates through 2025. Accordingly, the estimated reclamation costs for the Jim Bridger Mine asset has been recalibrated to reflect on-going operations through 2025. This updated total reclamation is then spread evenly through 2030, which was the approved end of amortization life as approved in UE-191024 for this expense. The annual level of expense is reflected in this adjustment, while the regulatory liability balance is included on an average-of-monthly-averages basis for the year ending December 2024. Please refer to Confidential Exhibit No. SLC-6C for further documentation pages containing confidential information that supports the calculation of this adjustment.

*This adjustment has been updated in rebuttal to reflect incremental reclamation and unrecovered investment costs collected since approval in the Company's 2021 GRC to begin collection of these costs as an offset to the projected incremental reclamation and unrecovered investment costs projected under current case assumptions.*

PacifiCorp  
Washington 2023 General Rate Case  
Decommissioning and Other Plant Closure Costs - Year 1  
Incremental Decommissioning Costs

PAGE 6.4.1

	Decomm Costs	Total Company Annual Amount	Approved Washington Allocation
<b>Total</b>	<b>108,672,464</b>	<b>10,867,247</b>	<b>2,344,847</b>

Ref 6.4.4\_R

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
Base Period Amount	-	(1,333,042)
Pro Forma Amount (below)	2,344,847	(8,206,964) <i>below</i>
Adjustment:	<u>2,344,847</u>	<u>(6,873,922)</u>

Ref 6.4\_R

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-23	195,404	195,404	(48,043)	(7,034,540)	1,729,552
Jan-24	195,404	195,404	(48,043)	(7,229,944)	1,777,596
Feb-24	195,404	195,404	(48,043)	(7,425,348)	1,825,639
Mar-24	195,404	195,404	(48,043)	(7,620,752)	1,873,682
Apr-24	195,404	195,404	(48,043)	(7,816,156)	1,921,725
May-24	195,404	195,404	(48,043)	(8,011,560)	1,969,768
Jun-24	195,404	195,404	(48,043)	(8,206,964)	2,017,811
Jul-24	195,404	195,404	(48,043)	(8,402,368)	2,065,855
Aug-24	195,404	195,404	(48,043)	(8,597,772)	2,113,898
Sep-24	195,404	195,404	(48,043)	(8,793,176)	2,161,941
Oct-24	195,404	195,404	(48,043)	(8,988,580)	2,209,984
Nov-24	195,404	195,404	(48,043)	(9,183,983)	2,258,027
Dec-24	195,404	195,404	(48,043)	(9,379,387)	2,306,071

<b>Annual Total</b>	<b>2,344,847</b>	<b>2,344,847</b>	<b>(576,518)</b>
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Ref 6.4\_R

Ref 6.4\_R

<b>AMA</b>	<b>(8,206,964)</b>	<b>2,017,811</b>
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Ref 6.4\_R

PacifiCorp  
Washington 2023 General Rate Case  
Decommissioning and Other Plant Closure Costs - Year 1  
Other Closure Costs

	Other Closure Costs	Total Company Annual Amount	Approved Washington Allocation
<b>Total</b>	<b>62,831,889</b>	<b>6,283,189</b>	<b>1,355,736</b>

Ref 6.4.4\_R

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
Base Period Amount	-	(1,355,736)
Pro Forma Amount (below)	1,355,736	(4,745,075) <i>below</i>
Adjustment:	<u>1,355,736</u>	<u>(3,389,339)</u>

Ref 6.4\_R

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-23	112,978	112,978	(27,777)	(4,067,207)	999,988
Jan-24	112,978	112,978	(27,777)	(4,180,185)	1,027,765
Feb-24	112,978	112,978	(27,777)	(4,293,163)	1,055,543
Mar-24	112,978	112,978	(27,777)	(4,406,141)	1,083,320
Apr-24	112,978	112,978	(27,777)	(4,519,119)	1,111,098
May-24	112,978	112,978	(27,777)	(4,632,097)	1,138,875
Jun-24	112,978	112,978	(27,777)	(4,745,075)	1,166,653
Jul-24	112,978	112,978	(27,777)	(4,858,053)	1,194,430
Aug-24	112,978	112,978	(27,777)	(4,971,031)	1,222,208
Sep-24	112,978	112,978	(27,777)	(5,084,009)	1,249,985
Oct-24	112,978	112,978	(27,777)	(5,196,987)	1,277,762
Nov-24	112,978	112,978	(27,777)	(5,309,965)	1,305,540
Dec-24	112,978	112,978	(27,777)	(5,422,943)	1,333,317

<b>Annual Total</b>	<b>1,355,736</b>	<b>1,355,736</b>	<b>(333,329)</b>
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<b>AMA</b>	<b>(4,745,075)</b>	<b>1,166,653</b>
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	SCHMAT	41110	ADIT
Base Period Tax Amounts - 705.425	1,355,736	(333,329)	333,327
December 2024 Proforma Tax Amounts	1,355,736	(333,329)	1,166,653
Adjustment:	-	-	833,326
	<u>Ref 6.4_R</u>	<u>Ref 6.4_R</u>	<u>Ref 6.4_R</u>

**PacifiCorp  
Washington 2023 General Rate Case  
Decommissioning and Other Plant Closure Costs - Year 1  
Bridger Mine Reclamation Costs**

PAGE 6.4.3\_R

Currently Approved Washington Allocation Annual Amount 2,549,408 Ref 6.4.4\_R

**Proposed Washington Allocation Annual Amount 1,986,017 Ref 6.4.4\_R**

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
Base Period Amount	-	(2,549,408)
Pro Forma Amount (below)	1,986,017	(8,641,232) <i>below</i>
Adjustment:	<b>1,986,017</b>	<b>(6,091,825)</b>
		Ref 6.4_R

	<b>501 Mthly Accum.</b>	<b>SCHMAT Tax</b>	<b>41110 Def Inc Tax Exp</b>	<b>254 Reg. Liab.</b>	<b>190 ADIT</b>
Dec-23	212,451	212,451	(52,234)	(7,648,224)	1,880,438
Jan-24	165,501	165,501	(40,691)	(7,813,725)	1,921,129
Feb-24	165,501	165,501	(40,691)	(7,979,227)	1,961,821
Mar-24	165,501	165,501	(40,691)	(8,144,728)	2,002,512
Apr-24	165,501	165,501	(40,691)	(8,310,230)	2,043,203
May-24	165,501	165,501	(40,691)	(8,475,731)	2,083,894
Jun-24	165,501	165,501	(40,691)	(8,641,232)	2,124,585
Jul-24	165,501	165,501	(40,691)	(8,806,734)	2,165,276
Aug-24	165,501	165,501	(40,691)	(8,972,235)	2,205,968
Sep-24	165,501	165,501	(40,691)	(9,137,737)	2,246,659
Oct-24	165,501	165,501	(40,691)	(9,303,238)	2,287,350
Nov-24	165,501	165,501	(40,691)	(9,468,740)	2,328,041
Dec-24	165,501	165,501	(40,691)	(9,634,241)	2,368,732

<b>Annual Total</b>	<b>1,986,017</b>	<b>1,986,017</b>	<b>(488,294)</b>
---------------------	------------------	------------------	------------------

	<b>AMA</b>	<b>(8,641,232)</b>	<b>2,124,585</b>
--	------------	--------------------	------------------

Test Period Tax Amounts - 705.425	2,549,408	(626,813)	626,809
December 2024 Proforma Tax Amounts	1,986,017	(488,294)	2,124,585
Adjustment:	(563,391)	138,519	1,497,776
	Ref 6.4_R	Ref 6.4_R	Ref 6.4_R

PacifiCorp  
Washington 2023 General Rate Case  
Decommissioning and Other Plant Closure Costs - Year 1  
Costs Summary by Plant  
REDACTED

PAGE 6.4.4\_R\_REDACTED

**Incremental Decommissioning Costs**

Plant	End of Depreciable Life	Remaining Depr. Life (Years)	Decomm Costs	Total Company Annual Amount	Approved Washington Allocation
Jim Bridger	2030	10.0			
Colstrip - Unit 4	2030	10.0			
<b>Total</b>			<b>108,672,464</b>	<b>10,867,247</b>	<b>2,344,847</b>

Ref 6.4.1\_R

**Other Closure Costs**

Plant	End of Depreciable Life	Remaining Depr. Life (Years)	Other Closure Costs	Total Company Annual Amount	Approved Washington Allocation
Jim Bridger	2030	10.0			
Colstrip - Unit 4	2030	10.0			
<b>Total</b>			<b>62,831,889</b>	<b>6,283,189</b>	<b>1,355,736</b>

Ref 6.4.2\_R

**Bridger Mine Reclamation Costs**

<b>Total Reclamation Contribution</b>	
<b>Unrecovered Investment</b>	
Years to End of Depreciable Life (2030)	10
Annual Incremental Expense	
<b>Currently Approved Washington Allocation Annual Amount</b>	<b>2,549,408</b>

Proposed Change in Amount Due to Operating the Bridger Mine Through 2025:

<b>Total Reclamation Contribution</b>	
<b>Unrecovered Investment</b>	
<b>Less approved amounts collected through 2023</b>	
<b>Net Amount to be collected assuming Operation of Mine through 2025</b>	
Years to End of Depreciable Life (2030)	7
Annual Incremental Expense	
<b>Updated Washington Allocation Annual Amount</b>	<b>1,986,017</b>

Ref 6.4.3\_R

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Jim Bridger Units 1 & 2 Additions - Year 1**

PAGE 10.7\_R

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
<i>Jim Bridger Units 1 &amp; 2</i>	312	PRO	40,519,264	JBG	22.163%	8,980,277	10.7.1_R
<b>Adjustment to Depreciation Expense:</b>							
<i>Jim Bridger Units 1 &amp; 2</i>	403SP	PRO	364,175	JBG	22.163%	80,712	10.7.1_R
<b>Adjustment to Depreciation Reserve:</b>							
<i>Jim Bridger Units 1 &amp; 2</i>	108SP	PRO	(164,345)	JBG	22.163%	(36,424)	10.7.1_R
<b>Adjustment to O&amp;M Expense:</b>							
<i>Post Gas-Conv. O&amp;M - RY1</i>	512	PRO	(14,048,000)	JBG	22.163%	(3,113,456)	10.7.3_R
<b>Adjustment to Tax:</b>							
<i>Schedule M Adj - JB Units 1 &amp; 2</i>	SCHMAT	PRO	364,176	JBG	22.163%	80,712	
<i>Schedule M Adj - JB Units 1 &amp; 2</i>	SCHMDT	PRO	2,252,901	JBG	22.163%	499,310	
<i>DIT Expense - JB Units 1 &amp; 2</i>	41110	PRO	(89,539)	JBG	22.163%	(19,845)	
<i>DIT Expense - JB Units 1 &amp; 2</i>	41010	PRO	553,912	JBG	22.163%	122,763	
<i>ADIT Balance - JB Units 1 &amp; 2</i>	282	PRO	(205,470)	JBG	22.163%	(45,538)	

**Description of Adjustment:**

This adjustment adds in pro forma capital additions associated with Jim Bridger Units 1 and 2, including costs to convert the units to become gas generation resources through calendar year 2024, as well as the corresponding depreciation expenses and depreciation reserves and associated tax impacts.

*This adjustment has been modified in rebuttal to reflect:*

- Actual placed in-service asset balances for Jul-Dec 2022 for Jim Bridger Units 1 and 2.
- Updated gas conversion costs at Jim Bridger Units 1 and 2 as outlined in the Company's response to WUTC data request 45.

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Jim Bridger Units 1 & 2 Additions - Year 1

**JIM BRIDGER - GAS GENERATION CAPITAL ADDITIONS**

Electric Plant in Service - Monthly 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	In-Service Thru Dec-24
JIM BRIDGER PLANT	312	JBG	1,640,517	-	-	-	-	-	979,850	-	-	-	-	-	-	2,620,367
JIM BRIDGER UNIT 1	312	JBG	-	-	-	-	23,465,740	1,175,068	2,402,065	-	-	-	-	-	-	27,281,637
JIM BRIDGER UNIT 2	312	JBG	-	-	-	-	23,473,185	707,340	74,690	-	-	-	-	-	-	26,597,960
																<u>56,499,963</u>

Ref 10.7.2\_R

Electric Plant in Service - Cumulative Balance

	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	Dec-24 AMA
JIM BRIDGER PLANT	312	JBG	1,640,517	1,640,517	1,640,517	1,640,517	1,640,517	1,640,517	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,171,269
JIM BRIDGER UNIT 1	312	JBG	238,764	238,764	238,764	238,764	23,704,504	24,879,572	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	18,895,866
JIM BRIDGER UNIT 2	312	JBG	2,342,745	2,342,745	2,342,745	2,342,745	25,815,930	26,523,270	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	19,452,129
																<u>40,519,264</u>

Depreciation Expense\*

	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
JIM BRIDGER PLANT	403SP	JBG	614	1,229	1,229	1,229	1,229	1,229	1,596	1,963	1,963	1,963	1,963	1,963	1,963	19,515
JIM BRIDGER UNIT 1	403SP	JBG	179	179	179	179	8,966	18,194	19,534	20,433	20,433	20,433	20,433	20,433	20,433	169,830
JIM BRIDGER UNIT 2	403SP	JBG	1,755	1,755	1,755	1,755	10,545	19,600	19,893	19,921	19,921	19,921	19,921	19,921	19,921	174,830
																<u>364,175</u>

22,540

Cumulative 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	Dec-24 AMA
JIM BRIDGER PLANT	108SP	JBG	(614)	(1,843)	(3,072)	(4,300)	(5,529)	(6,758)	(8,354)	(10,316)	(12,279)	(14,241)	(16,204)	(18,166)	(20,129)	(9,286)
JIM BRIDGER UNIT 1	108SP	JBG	(2,636)	(2,815)	(2,994)	(3,172)	(12,139)	(30,333)	(49,867)	(70,300)	(90,733)	(111,166)	(131,600)	(152,033)	(172,466)	(62,059)
JIM BRIDGER UNIT 2	108SP	JBG	(28,017)	(29,772)	(31,526)	(33,281)	(43,826)	(63,427)	(83,320)	(103,241)	(123,162)	(143,083)	(163,005)	(182,926)	(202,847)	(93,000)
																<u>(164,345)</u>

\*Depreciation rate 0.899%

	End of Period Jun 2022	12 Months Ending Dec 2024	Adjustment	
312	-	40,519,264	40,519,264	Ref. 10.7_R
403SP	-	364,175	364,175	Ref. 10.7_R
108SP	-	(164,345)	(164,345)	Ref. 10.7_R

**PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma Jim Bridger Units 1 & 2 Additions - Year 1**

<b>Project Description</b>	<b>FERC Account</b>	<b>In-Service Date</b>	<b>Factor</b>	<b>Investment Type</b>	<b>Jul-22 to Dec-22 Plant Adds</b>	<b>CY 2023 Plant Adds</b>	<b>CY 2024 Plant Adds</b>	<b>Jul-22 to Dec-24 In-Service</b>
U1 Conversion to Natural Gas	312	Apr-24	JBG	Specific	-	-	23,465,740	23,465,740
U2 Conversion to Natural Gas	312	Apr-24	JBG	Specific	-	-	23,473,185	23,473,185
U0 Southend Building Heating 22/23	312	Dec-23	JBG	Specific	-	1,640,517.00	-	1,640,517
Projects less than \$1 million	312	Various	JBG	Specific	2,092,194	309,824	5,339,012	7,741,031
Projects less than \$1 million	312	Various	JBG	Programmatic	179,491	-	-	179,491
<b>Total</b>								<b>56,499,963</b>
								<b>Ref 10.7.1_R</b>



**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Jim Bridger Units 1 & 2 Additions - Year 1**  
**Pro Forma Operations & Maintenance Expenses**

PAGE 10.7.3\_R REDACTED

PacifiCorp Share (\$000's)	12 ME June 2022	U1/U2 Gas Conversion	
	Actuals	2024	2025
Routine			
Overhaul			
<b>Total</b>			
	<b>RY 1 Adjustment</b>	<b>(14,048)</b>	

Ref 10.7\_R

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**General Wage Increase (Pro Forma) - Year 2**

PAGE 13.2\_R

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Operations	500	PRO	1,074,982	CAGE	0.000%	-	
Steam Operations	500	PRO	15	CAGW	22.163%	3	
Steam Operations	500	PRO	154,225	JBG	22.163%	34,181	
Steam Operations	500	PRO	51,661	SG	7.979%	4,122	
Fuel Related-Non NPC	501	PRO	1,934	SE	7.616%	147	
Steam Maintenance	512	PRO	650,547	CAGE	0.000%	-	
Steam Maintenance	512	PRO	330,806	JBG	22.163%	73,316	
Steam Maintenance	512	PRO	4,413	SG	7.979%	352	
Hydro Operations	535	PRO	267,789	SG-P	7.979%	21,366	
Hydro Operations	535	PRO	179,646	SG-U	7.979%	14,334	
Hydro Maintenance	545	PRO	46,251	SG-P	7.979%	3,690	
Hydro Maintenance	545	PRO	9,053	SG-U	7.979%	722	
Other Operations	548	PRO	119,291	CAGE	0.000%	-	
Other Operations	548	PRO	44,989	CAGW	22.163%	9,971	
Other Operations	548	PRO	64,513	SG	7.979%	5,147	
Other Operations	549	PRO	507	WA	Situs	-	
Other Maintenance	553	PRO	43,649	CAGE	0.000%	-	
Other Maintenance	553	PRO	15,221	CAGW	22.163%	3,373	
Other Maintenance	553	PRO	7,771	SG	7.979%	620	
Other Power Supply Expense	557	PRO	5,285	CAGE	0.000%	-	
Other Power Supply Expense	557	PRO	598,371	SG	7.979%	47,743	
Other Power Supply Expense	557	PRO	1,448	WA	Situs	-	
Transmission Operations	560	PRO	486,958	SG	7.979%	38,853	
Transmission Maintenance	571	PRO	325,258	SG	7.979%	25,952	
Distribution Operations	580	PRO	574,105	WA	Situs	39,192	
Distribution Operations	580	PRO	832,730	SNPD	6.264%	52,162	
Distribution Maintenance	593	PRO	1,735,337	WA	Situs	145,304	
Distribution Maintenance	593	PRO	387,175	SNPD	6.264%	24,253	
Customer Accounts	903	PRO	531,860	CN	6.743%	35,863	
Customer Accounts	903	PRO	253,352	WA	Situs	19,473	
Customer Services	908	PRO	73,398	CN	6.743%	4,949	
Customer Services	908	PRO	131,701	WA	Situs	3,383	
Administrative & General	920	PRO	14,304	WA	Situs	(164)	
Administrative & General	920	PRO	641,647	SO	7.085%	45,458	
Administrative & General	935	PRO	351	WA	Situs	11	
Administrative & General	935	PRO	47,310	SO	7.085%	3,352	
			<u>9,707,851</u>			<u>657,129</u>	13.2.2_R

**Description of Adjustment:**

This adjustment recognizes wage and benefit increases that are projected to occur through the twelve month period ending December 2025 for labor charged to operation & maintenance accounts. See page 13.2.1\_R for more information on how this adjustment was calculated.

*This adjustment has been updated to reflect changes identified through discovery and to reflect the latest actuarial report figures.*

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**General Wage Increase Adjustment - Year 2**

PAGE 13.2.1\_R

The unadjusted and restated (12 months ended June 2022) labor expenses are summarized on page 4.3.2\_R, Exhibit No. SLC-11. An explanation of the procedures used to develop the labor expenses used in the General Wage Increase Adjustment - Year 1 can be found on page 4.3.1\_R, Exhibit No. SLC-11. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. The Pro Forma December 2024 regular time, overtime, and premium pay expenses were escalated prospectively by labor group to December 2025 (see page 13.2.4\_R). Union and non-union costs were escalated using the contractual and target rates found on page 13.2.4\_R.
2. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the overall non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides 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.
3. Payroll taxes have been updated as result of the labor calculations in parts 1 and 2 above. These payroll tax calculations can be found on page 13.2.6\_R.

PacifiCorp  
Washington General Rate Case 2023  
General Wage Increase Adjustment - Year 2

Description	Actual 12 Months Ended June 2022	Pro Forma 12 Months Ending December 2024	Adjustment	Pro Forma 12 Months Ending December 2025	Adjustment	Ref.
Regular Ordinary Time	430,865,222	464,822,905	27,294,258	476,144,577	11,321,672	
Overtime	76,879,725	82,938,829	4,870,143	84,958,967	2,020,138	
Premium Pay	13,956,954	15,056,941	884,139	15,423,682	366,741	
<b>Subtotal for Escalation</b>	<b>521,701,902</b>	<b>562,818,675</b>	<b>33,048,540</b>	<b>576,527,225</b>	<b>13,708,551</b>	13.2.3_R&4_R
<b>Annual Incentive Plan</b>	<b>32,713,508</b>	<b>35,291,750</b>	<b>2,578,242</b>	<b>36,151,350</b>	<b>859,600</b>	
Payroll Tax Expense	38,800,779	41,921,390	2,552,378	42,969,928	1,048,539	13.2.6_R
Payroll Tax Expense-Unemployment	3,153,346	3,153,346	-	3,153,346	-	
<b>Total Payroll Taxes</b>	<b>41,954,125</b>	<b>45,074,736</b>	<b>2,552,378</b>	<b>46,123,275</b>	<b>1,048,539</b>	
SERP Plan	-	-	-	-	-	
Medical	58,024,607	58,024,607	-	58,024,607	-	
Pensions	5,707,720	4,524,605	(1,183,115)	4,032,800	(491,805)	13.2.4_R
Pension Administration	836,131	836,131	-	836,131	-	13.2.4_R
Post Retirement Benefits	856,324	1,413,017	556,693	1,339,099	(73,919)	13.2.4_R
Post Employment Benefits	5,454,165	4,699,391	(754,774)	4,699,391	-	13.2.4_R
401(k)	40,696,820	40,696,820	-	40,696,820	-	
All Other Labor and Benefit Items	25,769,675	25,769,675	-	25,769,675	-	
<b>Total Other Labor</b>	<b>137,345,443</b>	<b>135,964,246</b>	<b>(1,381,197)</b>	<b>135,398,523</b>	<b>(565,723)</b>	
<b>Total Labor</b>	<b>733,714,977</b>	<b>779,149,407</b>	<b>36,797,963</b>	<b>794,200,372</b>	<b>15,050,966</b>	13.2.6_R
Non-Utility and Capitalized Labor	260,469,861	276,599,148	13,063,329	281,945,280	5,346,132	13.2.6_R
<b>Total Utility Labor</b>	<b>473,245,117</b>	<b>502,550,259</b>	<b>23,734,634</b>	<b>512,255,092</b>	<b>9,704,833</b>	13.2.6_R
	Ref 4.3.2_R Exh. SLC-11		Ref 4.3_R Exh. SLC-11		Ref 13.2_R	

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**General Wage Increase Adjustment - Year 2**

PAGE 13.2.3\_R

**Composite Labor Increases**

Regular Time/Overtime/Premium Pay June 2022 - Actual	<b>521,701,902</b>	<b>Ref 13.2.2_R</b>
Regular Time/Overtime/Premium Pay December 2024 - Pro Forma	<b>562,818,675</b>	<b>Ref 13.2.2_R</b>
% Increase - Pro Forma	7.88%	
Regular Time/Overtime/Premium Pay December 2025 - Pro Forma	<b>576,527,225</b>	<b>Ref 13.2.2_R</b>
% Increase - Pro Forma	2.44%	
% Increase - Total	10.51%	

Pro Forma Labor December 2024

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2	Officer/Exempt	18,519	16,694	17,929	16,697	16,861	18,917	16,190	15,086	19,762	16,895	17,138	18,308	208,997
3	IBEW 125	3,818	3,945	3,929	3,651	3,781	4,007	4,006	3,314	4,240	4,428	3,940	4,095	47,153
4	IBEW 659	4,407	4,243	4,137	3,845	4,023	4,418	4,828	3,623	4,405	3,901	4,026	4,327	50,183
5	UWUA 197	176	192	231	191	189	238	301	168	247	184	189	223	2,530
8	UWUA 127	4,385	4,099	4,083	3,896	4,038	4,468	3,788	3,517	4,182	4,624	4,521	4,639	50,241
9	IBEW 57 WY													
11	IBEW 57 PD	10,358	11,707	10,834	10,477	10,967	11,613	9,976	9,928	11,629	10,664	10,872	11,958	130,982
12	IBEW 57 PS	3,407	4,000	3,820	3,399	3,852	4,282	3,641	3,483	4,330	3,956	3,788	3,843	45,799
13	PCCC Non-Exempt	513	543	539	499	497	510	448	441	456	444	480	481	5,850
15	IBEW 57 CT	339	415	443	427	382	406	383	341	388	410	398	395	4,728
16	IBEW 77													
18	Non-Exempt	1,225	1,145	1,211	1,116	1,132	1,290	1,125	1,030	1,041	1,095	1,111	1,237	13,757
<b>Grand Total</b>		<b>47,342</b>	<b>47,193</b>	<b>47,358</b>	<b>44,397</b>	<b>45,937</b>	<b>50,364</b>	<b>44,888</b>	<b>41,116</b>	<b>50,883</b>	<b>46,808</b>	<b>46,740</b>	<b>49,793</b>	<b>562,819</b>

Ref. 4.3.2\_R  
 Exh. SLC-11

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, 2024 is shown as effective on January 1, 2025.

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2	Officer/Exempt												
		12/26/2024	3.50%										
3	IBEW 125												
		1/26/2025	2.50%										
4	IBEW 659												
5	UWUA 197												
		5/26/2025				2.50%							
8	UWUA 127												
		9/26/2025								2.50%			
9	IBEW 57 WY												
11	IBEW 57 PD												
		1/26/2024	2.50%										
12	IBEW 57 PS												
		1/26/2024	2.50%										
13	PCCC Non-Exempt												
		12/26/2024	3.50%										
15	IBEW 57 CT												
		1/26/2024	2.50%										
16	IBEW 77												
18	Non-Exempt												
		12/26/2024	3.50%										

(2)  
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 (3) REDACTED  
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 (1)  
 (3) REDACTED  
 (2)

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	19,167	17,279	18,556	17,282	17,452	19,580	16,756	15,614	20,453	17,486	17,738	18,949	216,312
3	IBEW 125	3,818	4,044	4,027	3,742	3,875	4,108	4,106	3,397	4,346	4,539	4,039	4,197	48,237
4	IBEW 659	4,407	4,243	4,137	3,845	4,023	4,418	4,828	3,623	4,405	3,901	4,026	4,327	50,183
5	UWUA 197	176	192	231	191	189	244	308	172	253	189	194	229	2,568
8	UWUA 127	4,385	4,099	4,083	3,896	4,038	4,468	3,788	3,517	4,182	4,740	4,634	4,755	50,585
9	IBEW 57 WY													
11	IBEW 57 PD	10,358	12,000	11,104	10,739	11,242	11,903	10,226	10,176	11,919	10,930	11,144	12,257	133,998
12	IBEW 57 PS	3,407	4,100	3,916	3,484	3,948	4,389	3,732	3,570	4,438	4,054	3,882	3,939	46,858
13	PCCC Non-Exempt	531	562	558	517	514	528	464	456	472	460	497	497	6,055
15	IBEW 57 CT	339	425	454	438	392	416	392	350	397	420	408	405	4,837
16	IBEW 77													
18	Non-Exempt	1,267	1,185	1,253	1,155	1,172	1,335	1,165	1,066	1,077	1,133	1,150	1,280	14,239
<b>Grand Total</b>		<b>48,055</b>	<b>48,342</b>	<b>48,526</b>	<b>45,490</b>	<b>47,063</b>	<b>51,607</b>	<b>45,972</b>	<b>42,131</b>	<b>52,153</b>	<b>48,065</b>	<b>47,995</b>	<b>51,130</b>	<b>576,527</b>

Ref. 13.2.2\_R  
 Exh. SLC-11

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract.

PacifiCorp  
Washington General Rate Case 2023  
General Wage Increase Adjustment - Year 2

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	A	B	C	D	D - A	
Description	Projected December 2024 Net of Joint Venture	Projected December 2024 Gross	Projected December 2025 Gross	Projected December 2025 Net of Joint Venture	Pro Forma Adjustment	Ref
Pensions	4,524,605	4,600,000	4,100,000	4,032,800	(491,805)	13.2.2_R
Pension Administration	836,131	861,180	861,180	836,131	-	13.2.2_R
Post Retirement Benefits	1,413,017	1,494,266	1,416,097	1,339,099	(73,919)	13.2.2_R
Post Employment Benefits	4,699,391	4,842,646	4,842,646	4,699,391	-	13.2.2_R
<b>Total</b>	<b>11,473,144</b>	<b>11,798,092</b>	<b>11,219,923</b>	<b>10,907,421</b>	<b>(565,723)</b>	13.2.2_R
	<b>Ref. 4.3.6_R</b>			<b>Ref. 13.2.2_R</b>	<b>Ref. 13.2.2_R</b>	
	<b>Exh. SLC-13C</b>			<b>Exh. SLC-13C</b>	<b>Exh. SLC-13C</b>	

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Wage and Employee Benefit Adjustment**  
**Payroll Tax Adjustment Calculation**

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	<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 2024 Pro Forma Labor</b>						
Annualized Wages Adjustment	a		33,048,540	33,048,540		4.3.7_R
Annualized Incentive Adjustment	b		2,578,242	2,578,242		4.3.7_R
	c	a + b	35,626,782	35,626,782		
			-			
Percentage of eligible wages	d		92.16%	100.00%		
Total eligible wages	e	c * d	32,835,312	35,626,782		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	2,035,789	516,588		
			-			
<b>Total FICA Tax on Annualized Labor</b>		g	<b>2,035,789</b>	<b>516,588</b>	<b>2,552,378</b>	4.3.7_R
<b>FICA Calculated on December 2025 Pro Forma Labor</b>						
Pro Forma Wages Adjustment	h		13,708,551	13,708,551		13.2.2_R
Pro Forma Incentive Adjustment	i		859,600	859,600		13.2.2_R
	j	h + i	14,568,151	14,568,151		
			-			
Percentage of eligible wages	k		92.70%	100.00%		
Total eligible wages	l	j * k	13,504,844	14,568,151		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	837,300	211,238		
			-			
<b>Total FICA Tax on Pro Forma Labor</b>		n	<b>837,300</b>	<b>211,238</b>	<b>1,048,539</b>	13.2.2_R



PacifiCorp  
Washington General Rate Case 2023  
General Wage Increase Adjustment - Year 2  
Adjustment by FERC Account - Total Company

Indicator	Total Company Basis							
	Actual		Pro Forma Adjustment	Pro Forma		Pro Forma Adjustment	Pro Forma	
	12 Months Ended June 2022	% Of Total		12 Months Ending December 2024	12 Months Ending December 2025			
500CAGE	52,403,963	7.14%	2,628,213	55,649,016	1,074,982	56,723,998		
500CAGW	718	0.00%	36	763	15	777		
500JBG	7,518,244	1.02%	377,062	7,983,802	154,225	8,138,027		
500SG	2,518,383	0.34%	126,304	2,674,331	51,661	2,725,992		
501SE	94,270	0.01%	4,728	100,107	1,934	102,041		
512CAGE	31,713,336	4.32%	1,590,517	33,677,147	650,547	34,327,694		
512JBG	16,126,338	2.20%	808,783	17,124,943	330,806	17,455,748		
512SG	215,139	0.03%	10,790	228,461	4,413	232,874		
535SG-P	13,054,351	1.78%	654,714	13,862,727	267,789	14,130,515		
535SG-U	8,757,530	1.19%	439,216	9,299,830	179,646	9,479,476		
545SG-P	2,254,675	0.31%	113,079	2,394,293	46,251	2,440,544		
545SG-U	441,325	0.06%	22,134	468,653	9,053	477,707		
548CAGE	5,815,269	0.79%	291,653	6,175,372	119,291	6,294,663		
548CAGW	2,193,135	0.30%	109,992	2,328,942	44,989	2,373,931		
548SG	3,144,930	0.43%	157,727	3,339,676	64,513	3,404,189		
549OR	24,702	0.00%	1,239	26,231	507	26,738		
553CAGE	2,127,852	0.29%	106,718	2,259,616	43,649	2,303,266		
553CAGW	741,981	0.10%	37,213	787,927	15,221	803,148		
553SG	378,847	0.05%	19,000	402,307	7,771	410,078		
557CAGE	257,623	0.04%	12,921	273,576	5,285	278,861		
557ID	70,487	0.01%	3,535	74,851	1,446	76,297		
557WYU	84	0.00%	4	89	2	91		
557SG	29,169,809	3.98%	1,462,952	30,976,115	598,371	31,574,486		
560SG	23,738,571	3.24%	1,190,559	25,208,554	486,958	25,695,512		
571SG	15,855,888	2.16%	795,219	16,837,745	325,258	17,163,003		
580CA	1,366,467	0.19%	68,532	1,451,084	28,031	1,479,115		
580ID	1,572,884	0.21%	78,885	1,670,283	32,265	1,702,549		
580OR	8,521,142	1.16%	427,360	9,048,803	174,797	9,223,600		
580SNPD	40,594,481	5.53%	2,035,933	43,108,247	832,730	43,940,976		
580UT	11,866,899	1.62%	595,160	12,601,742	243,430	12,845,173		
580WA	1,910,543	0.26%	95,819	2,028,851	39,192	2,068,043		
580WYP	2,492,440	0.34%	125,003	2,646,782	51,128	2,697,910		
580WYU	256,477	0.03%	12,863	272,359	5,261	277,620		
593CA	4,535,571	0.62%	227,472	4,816,431	93,040	4,909,471		
593ID	3,736,224	0.51%	187,383	3,967,585	76,643	4,044,227		
593OR	31,835,564	4.34%	1,596,647	33,806,943	653,055	34,459,998		
593SNPD	18,874,295	2.57%	946,601	20,043,064	387,175	20,430,239		
593UT	30,197,501	4.12%	1,514,493	32,067,446	619,452	32,686,898		
593WA	7,083,375	0.97%	355,252	7,522,004	145,304	7,667,308		
593WYP	6,286,983	0.86%	315,311	6,676,297	128,967	6,805,264		
593WYU	920,223	0.13%	46,152	977,206	18,877	996,083		
903CA	342,873	0.05%	17,196	364,105	7,033	371,138		
903CN	25,927,490	3.53%	1,300,340	27,533,019	531,860	28,064,879		
903ID	1,798,234	0.25%	90,187	1,909,587	36,888	1,946,475		
903OR	1,699,166	0.23%	85,218	1,804,385	34,856	1,839,241		
903UT	6,212,479	0.85%	311,574	6,597,179	127,439	6,724,618		
903WA	949,288	0.13%	47,610	1,008,071	19,473	1,027,544		
903WYP	1,079,248	0.15%	54,127	1,146,079	22,139	1,168,218		
903WYU	269,303	0.04%	13,506	285,979	5,524	291,503		
908CA	-	0.00%	-	-	-	-		
908CN	3,578,077	0.49%	179,451	3,799,645	73,398	3,873,043		
908ID	1,069	0.00%	54	1,135	22	1,157		
908OR	2,217,432	0.30%	111,211	2,354,743	45,487	2,400,230		
908OTHER	36,828	0.01%	1,847	39,109	755	39,864		
908UT	3,019,303	0.41%	151,427	3,206,270	61,936	3,268,206		
908WA	164,915	0.02%	8,271	175,127	3,383	178,510		
908WYP	980,697	0.13%	49,185	1,041,426	20,117	1,061,543		
920CA	120,041	0.02%	6,020	127,475	2,462	129,937		
920ID	291,602	0.04%	14,625	309,659	5,982	315,641		
920OR	295,009	0.04%	14,796	313,277	6,052	319,329		
920SO	31,279,475	4.26%	1,568,758	33,216,419	641,647	33,858,066		
920UT	(18,154)	0.00%	(910)	(19,278)	(372)	(19,651)		
920WA	(8,011)	0.00%	(402)	(8,507)	(164)	(8,671)		
920WYP	16,804	0.00%	843	17,845	345	18,189		
935CA	7,521	0.00%	377	7,987	154	8,141		
935OR	9,081	0.00%	455	9,643	186	9,830		
935SO	2,306,308	0.31%	115,668	2,449,124	47,310	2,496,434		
935WA	522	0.00%	26	554	11	565		
<b>Utility Labor</b>	<b>473,245,117</b>	<b>64.500%</b>	<b>23,734,634</b>	<b>502,550,259</b>	<b>9,707,851</b>	<b>512,258,110</b>		
Non-Utility/Capital	260,469,861	35.500%	13,063,329	276,599,148	5,343,114	281,942,262		
<b>Total</b>	<b>733,714,977</b>	<b>100.000%</b>	<b>36,797,963</b>	<b>779,149,407</b>	<b>15,050,966</b>	<b>794,200,372</b>		

**PacifiCorp**  
**Washington General Rate Case 2023**  
**General Wage Increase Adjustment - Year 2**  
**Adjustment by FERC Account - WA Allocated**

Indicator	WA %	Washington Allocated					
		Actual		Pro Forma		Pro Forma	
		12 Months Ended	% Of Total	12 Months Ending	12 Months Ending	Pro Forma	12 Months Ending
	June 2022		December 2024	December 2025	Adjustment	December 2025	
500CAGE	0.000%	-	0.00%	-	-	-	-
500CAGW	22.163%	159	0.00%	8	169	3	172
500JBG	22.163%	1,666,267	3.35%	83,568	1,769,449	34,181	1,803,629
500SG	7.979%	200,936	0.40%	10,078	213,379	4,122	217,501
501SE	7.616%	7,180	0.01%	360	7,625	147	7,772
512CAGE	0.000%	-	0.00%	-	-	-	-
512JBG	22.163%	3,574,078	7.20%	179,250	3,795,398	73,316	3,868,715
512SG	7.979%	17,165	0.03%	861	18,228	352	18,581
535SG-P	7.979%	1,041,578	2.10%	52,238	1,106,076	21,366	1,127,442
535SG-U	7.979%	698,744	1.41%	35,044	742,013	14,334	756,346
545SG-P	7.979%	179,896	0.36%	9,022	191,035	3,690	194,726
545SG-U	7.979%	35,212	0.07%	1,766	37,393	722	38,115
548CAGE	0.000%	-	0.00%	-	-	-	-
548CAGW	22.163%	486,064	0.98%	24,378	516,163	9,971	526,134
548SG	7.979%	250,927	0.51%	12,585	266,465	5,147	271,613
549OR	0.000%	-	0.00%	-	-	-	-
553CAGE	0.000%	-	0.00%	-	-	-	-
553CAGW	22.163%	164,445	0.33%	8,247	174,628	3,373	178,001
553SG	7.979%	30,227	0.06%	1,516	32,099	620	32,719
557CAGE	0.000%	-	0.00%	-	-	-	-
557ID	0.000%	-	0.00%	-	-	-	-
557WYU	0.000%	-	0.00%	-	-	-	-
557SG	7.979%	2,327,394	4.69%	116,726	2,471,515	47,743	2,519,258
560SG	7.979%	1,894,048	3.81%	94,992	2,011,334	38,853	2,050,188
571SG	7.979%	1,265,106	2.55%	63,449	1,343,446	25,952	1,369,398
580CA	0.000%	-	0.00%	-	-	-	-
580ID	0.000%	-	0.00%	-	-	-	-
580OR	0.000%	-	0.00%	-	-	-	-
580SNPD	6.264%	2,542,850	5.12%	127,531	2,700,312	52,162	2,752,475
580UT	0.000%	-	0.00%	-	-	-	-
580WA	100.000%	1,910,543	3.85%	95,819	2,028,851	39,192	2,068,043
580WYP	0.000%	-	0.00%	-	-	-	-
580WYU	0.000%	-	0.00%	-	-	-	-
593CA	0.000%	-	0.00%	-	-	-	-
593ID	0.000%	-	0.00%	-	-	-	-
593OR	0.000%	-	0.00%	-	-	-	-
593SNPD	6.264%	1,182,291	2.38%	59,295	1,255,503	24,253	1,279,756
593UT	0.000%	-	0.00%	-	-	-	-
593WA	100.000%	7,083,375	14.26%	355,252	7,522,004	145,304	7,667,308
593WYP	0.000%	-	0.00%	-	-	-	-
593WYU	0.000%	-	0.00%	-	-	-	-
903CA	0.000%	-	0.00%	-	-	-	-
903CN	6.743%	1,748,286	3.52%	87,682	1,856,546	35,863	1,892,410
903ID	0.000%	-	0.00%	-	-	-	-
903OR	0.000%	-	0.00%	-	-	-	-
903UT	0.000%	-	0.00%	-	-	-	-
903WA	100.000%	949,288	1.91%	47,610	1,008,071	19,473	1,027,544
903WYP	0.000%	-	0.00%	-	-	-	-
903WYU	0.000%	-	0.00%	-	-	-	-
908CA	0.000%	-	0.00%	-	-	-	-
908CN	6.743%	241,269	0.49%	12,100	256,209	4,949	261,159
908ID	0.000%	-	0.00%	-	-	-	-
908OR	0.000%	-	0.00%	-	-	-	-
908OTHER	0.000%	-	0.00%	-	-	-	-
908UT	0.000%	-	0.00%	-	-	-	-
908WA	100.000%	164,915	0.33%	8,271	175,127	3,383	178,510
908WYP	0.000%	-	0.00%	-	-	-	-
920CA	0.000%	-	0.00%	-	-	-	-
920ID	0.000%	-	0.00%	-	-	-	-
920OR	0.000%	-	0.00%	-	-	-	-
920SO	7.085%	2,216,020	4.46%	111,140	2,353,244	45,458	2,398,702
920UT	0.000%	-	0.00%	-	-	-	-
920WA	100.000%	(8,011)	-0.02%	(402)	(8,507)	(164)	(8,671)
920WYP	0.000%	-	0.00%	-	-	-	-
935CA	0.000%	-	0.00%	-	-	-	-
935OR	0.000%	-	0.00%	-	-	-	-
935SO	7.085%	163,392	0.33%	8,195	173,510	3,352	176,862
935WA	100.000%	522	0.00%	26	554	11	565
<b>Utility Labor</b>		<b>32,034,164</b>	<b>64.500%</b>	<b>1,606,607</b>	<b>34,017,842</b>	<b>657,129</b>	<b>34,674,971</b>
Non-Utility/Capital		17,631,316	35.500%	884,262	18,723,115	361,678	19,084,792
<b>Total</b>		<b>49,665,481</b>	<b>100.000%</b>	<b>2,490,870</b>	<b>52,740,957</b>	<b>1,018,806</b>	<b>53,759,763</b>

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pryor Mountain REC Revenues - Year 2**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenues:</b>							
<i>REC Revenues</i>	456	PRO	(204,822)	WA	Situs	(204,822)	13.3.1_R

**Description of Adjustment:**

This adjustment removes the amortization of Pryor Mountain REC Revenues added into results through Adjustment 5.3. The Company has requested a one-year amortization period. Accordingly, by Rate Year 2 the deferred balances should be fully amortized.

*This adjustment has been updated to reflect accrual updates in the Rate Year 1 calculation of deferred Pryor Mountain REC revenues as reflected in Adjustment 5.3\_R.*

**PacifiCorp  
Washington 2023 General Rate Case  
Pryor Mountain REC Revenues - Year 2  
Revenue Deferral Amortization**

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	<u>Amortization</u>
Pro Forma Amount 2024 (below)	204,822
Pro Forma Amount 2025 (below)	-
	<u>(204,822)</u>
	Ref 5.3.1_R

	Opening Bal.	Accrual	Amortization	Interest <sup>1</sup>	Ending Bal.
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		-			-
Jan-25	-	-	-	-	-
Feb-25	-	-	-	-	-
Mar-25	-	-	-	-	-
Apr-25	-	-	-	-	-
May-25	-	-	-	-	-
Jun-25	-	-	-	-	-
Jul-25	-	-	-	-	-
Aug-25	-	-	-	-	-
Sep-25	-	-	-	-	-
Oct-25	-	-	-	-	-
Nov-25	-	-	-	-	-
Dec-25	-	-	-	-	-
	<b>Pro Forma Amort 2025 =</b>				-

Note:

1. Interest accrual at Quarterly FERC rate during the deferral and amortization periods.

	2021			
Ref UE-210328	Q1	Q2	Q3	Q4
Quarterly FERC RATE	3.25%	3.25%	3.25%	3.25%
	2022			
	Q1	Q2	Q3	Q4
	3.25%	3.25%	3.60%	4.91%
	2023			
	Q1	Q2	Q3	Q4
	6.31%	7.50%	8.02%	8.35%

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma JB Units 1 & 2 Additions - Year 2**

PAGE 14.8\_R

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
<i>Jim Bridger Units 1 &amp; 2</i>	312	PRO	15,986,739	JBG	22.163%	3,543,138	14.8.1_R
<b>Adjustment to Depreciation Expense:</b>							
<i>Jim Bridger Units 1 &amp; 2</i>	403SP	PRO	143,684	JBG	22.163%	31,845	14.8.1_R
<b>Adjustment to Depreciation Reserve:</b>							
<i>Jim Bridger Units 1 &amp; 2</i>	108SP	PRO	(485,002)	JBG	22.163%	(107,491)	14.8.1_R
<b>Adjustment to O&amp;M Expense:</b>							
<i>Post Gas-Conv. O&amp;M - RY2</i>	512	PRO	3,428,000	JBG	22.163%	759,747	14.8.3_R
<b>Adjustment to Tax:</b>							
<i>Schedule M Adj - JB Units 1 &amp; 2</i>	SCHMAT	PRO	143,683	JBG	22.163%	31,845	
<i>Schedule M Adj - JB Units 1 &amp; 2</i>	SCHMDT	PRO	1,797,024	JBG	22.163%	398,274	
<i>DIT Expense - JB Units 1 &amp; 2</i>	41010	PRO	(35,326)	JBG	22.163%	(7,829)	
<i>DIT Expense - JB Units 1 &amp; 2</i>	41010	PRO	441,826	JBG	22.163%	97,922	
<i>ADIT Balance - JB Units 1 &amp; 2</i>	282	PRO	(654,635)	JBG	22.163%	(145,087)	

**Description of Adjustment:**

This adjustment adds in pro forma capital additions associated with Jim Bridger Units 1 and 2, including costs to convert the units to become gas generation resources through calendar year 2025, as well as the corresponding depreciation expenses and depreciation reserves and associated tax impacts. Please refer to the direct testimony of Company witness Brad Richards for further discussion on the pro forma capital projects for Jim Bridger Units 1 & 2.

*This adjustment has been modified in rebuttal to reflect:*

- Actual placed in-service asset balances for Jul-Dec 2022 for Jim Bridger Units 1 and 2.
- Updated gas conversion costs at Jim Bridger Units 1 and 2 as outlined in the Company's response to WUTC data request 45.

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma JB Units 1 & 2 Additions - Year 2

**JIM BRIDGER - GAS GENERATION CAPITAL ADDITIONS**

Electric Plant in Service - Monthly In-Service

	Account	Factor	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	In-Service Thru Dec-25
JIM BRIDGER PLANT	312	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	2,620,367
JIM BRIDGER UNIT 1	312	JBG	-	-	-	-	-	-	-	-	-	-	-	-	144,938	27,426,576
JIM BRIDGER UNIT 2	312	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	26,597,960
																<u>56,644,902</u>
																<u>Ref 14.8.2_R</u>

Electric Plant in Service - Cumulative Balance

	Account	Factor	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Dec-25 AMA
JIM BRIDGER PLANT	312	JBG	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367
JIM BRIDGER UNIT 1	312	JBG	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,426,576	27,287,676
JIM BRIDGER UNIT 2	312	JBG	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960
																<u>56,506,003</u>

Depreciation Expense\*

	Account	Factor	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Annual
JIM BRIDGER PLANT	403SP	JBG	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	23,551
JIM BRIDGER UNIT 1	403SP	JBG	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,488	245,254
JIM BRIDGER UNIT 2	403SP	JBG	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	239,055
																<u>507,859</u>

Cumulative Depreciation Reserve

	Account	Factor	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Dec-25 AMA
JIM BRIDGER PLANT	108SP	JBG	(20,129)	(22,092)	(24,054)	(26,017)	(27,979)	(29,942)	(31,905)	(33,867)	(35,830)	(37,792)	(39,755)	(41,718)	(43,680)	(31,905)
JIM BRIDGER UNIT 1	108SP	JBG	(172,466)	(192,900)	(213,333)	(233,766)	(254,199)	(274,633)	(295,066)	(315,499)	(335,932)	(356,366)	(376,799)	(397,232)	(417,720)	(295,068)
JIM BRIDGER UNIT 2	108SP	JBG	(202,847)	(222,768)	(242,689)	(262,611)	(282,532)	(302,453)	(322,374)	(342,296)	(362,217)	(382,138)	(402,059)	(421,980)	(441,902)	(322,374)
																<u>(649,347)</u>

\*Depreciation rate

0.899%

	12 Months Ending Dec 2024	12 Months Ending Dec 2025	Adjustment	
312	40,519,264	56,506,003	15,986,739	Ref. 14.8_R
403SP		507,859	143,684	Ref. 14.8_R
108SP	(164,345)	(649,347)	(485,002)	Ref. 14.8_R

Ref 10.7.1\_R  
Exh. SLC-11

PacifiCorp  
Washington 2023 General Rate Case  
Pro Forma JB Units 1 & 2 Additions - Year 2

Page 14.8.2\_R

Project Description	FERC Account	In-Service Date	Factor	Investment Type	Jul-22 to Dec-24 In-Service	CY 2025 Plant Adds	Jul-22 to Dec-25 In-Service
U1 Conversion to Natural Gas	312	Apr-24	JBG	Specific	23,465,740		23,465,740
U2 Conversion to Natural Gas	312	Apr-24	JBG	Specific	23,473,185		23,473,185
U0 Southend Building Heating 22/23	312	Dec-23	JBG	Specific	1,640,517		1,640,517
Projects less than \$1 million	312	Various	JBG	Specific	7,741,031	144,938	7,885,969
Projects less than \$1 million	312	Various	JBG	Programmatic	179,491		179,491
<b>Total</b>					<b>56,499,963</b>	<b>144,938</b>	<b>56,644,902</b>
					Ref 10.7.2_R		Ref 14.8.1_R
					Exh. SLC-11		

**PacifiCorp**  
**Washington 2023 General Rate Case**  
**Pro Forma Jim Bridger Units 1 & 2 Additions - Year 1**  
**Pro Forma Operations & Maintenance Expenses**

Page 14.8.3\_R REDACTED

PacifiCorp Share (\$000's)	12 ME June 2022	U1/U2 Gas Conversion*	
	Actuals	2024	2025
Routine			
Overhaul			
<b>Total</b>			
		<b>RY 2 Adjustment</b>	<b>3,428</b>

Ref 14.8\_R



Shaded Information is Designated as Confidential per the Protective Order and WAC  
480-07-160

Exh. SLC-14C  
Docket UE-230172  
Witness: Sherona L. Cheung

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba  
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172  
*(Consolidated)*

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In the Matter of

ALLIANCE OF WESTERN ENERGY  
CONSUMERS'

Docket UE-210852  
*(Consolidated)*

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Petition for Order Approving Deferral of  
Increased Fly Ash Revenues

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**PACIFICORP**

**REDACTED EXHIBIT OF SHERONA L. CHEUNG**

**Confidential Details Supporting Legal Adjustment**

**October 2023**

PacifiCorp  
Washington 2023 General Rate Case  
Reallocation of Legal Matter Expenses in Base Period

			Total Company				Washington Allocated				
FERC	Factor	Legal Matter Description	BASE PERIOD RESULTS		ADJUSTMENT	ADJUSTED	BASE PERIOD RESULTS		ADJUSTMENT	ADJUSTED	
			As Booked	Reallocated	Reallocation (Net Difference)	Legal Matter Exp. After Adjustment	As Booked	Factors	Reallocation (Net Difference)	Legal Matter Exp. After Adjustment	
925	OR		-	3,498,315	3,498,315	3,498,315	-	0.0000%	-	-	
925	SO		3,498,315	-	(3,498,315)	-	247,841	7.0846%	(247,841)	-	
923	SO		11,376	-	(11,376)	-	806	7.0846%	(806)	-	
923	WA		-	11,376	11,376	11,376	-	100.0000%	11,376	11,376	
925	OR		-	2,387,463	2,387,463	2,387,463	-	0.0000%	-	-	
925	SO		2,387,463	-	(2,387,463)	-	169,142	7.0846%	(169,142)	-	
557	SG		-	9,789	9,789	9,789	-	7.9788%	781	781	
925	SO		140,708	-	(140,708)	-	9,969	7.0846%	(9,969)	-	
923	SO		5,570	-	(5,570)	-	395	7.0846%	(395)	-	
923	CAGW		-	317,011	317,011	317,011	-	22.1630%	70,259	70,259	
923	SO		317,011	-	(317,011)	-	22,459	7.0846%	(22,459)	-	
923	CAGW		-	33,400	33,400	33,400	-	22.1630%	7,403	7,403	
923	SO		33,400	-	(33,400)	-	2,366	7.0846%	(2,366)	-	
923	CAGW		-	271,094	271,094	271,094	-	22.1630%	60,082	60,082	
923	SO		271,094	-	(271,094)	-	19,206	7.0846%	(19,206)	-	
557	SG		5,733	-	(5,733)	-	457	7.9788%	(457)	-	
557	SO		-	5,733	5,733	5,733	-	7.0846%	406	406	
925	OR		-	116,644	116,644	116,644	-	0.0000%	-	-	
925	SO		116,644	-	(116,644)	-	8,264	7.0846%	(8,264)	-	
557	SG		63,616	-	(63,616)	-	5,076	7.9788%	(5,076)	-	
557	SO		-	63,616	63,616	63,616	-	7.0846%	4,507	4,507	
923	SO		14,444	-	(14,444)	-	1,023	7.0846%	(1,023)	-	
928	SO		1,076,287	-	(1,076,287)	-	76,250	7.0846%	(76,250)	-	
928	UT		-	1,076,287	1,076,287	1,076,287	-	0.0000%	-	-	
557	SG		17,735	-	(17,735)	-	1,415	7.9788%	(1,415)	-	
925	SO		20,647	-	(20,647)	-	1,463	7.0846%	(1,463)	-	
923	SO		9,830	-	(9,830)	-	696	7.0846%	(696)	-	
557	SG		14,318	-	(14,318)	-	1,142	7.9788%	(1,142)	-	
923	SO		618	-	(618)	-	44	7.0846%	(44)	-	
923	SO		11,040	-	(11,040)	-	782	7.0846%	(782)	-	
925	OR		-	817,149	817,149	817,149	-	0.0000%	-	-	
925	SO		817,149	-	(817,149)	-	57,892	7.0846%	(57,892)	-	
925	OR		-	218,340	218,340	218,340	-	0.0000%	-	-	
925	SO		218,340	-	(218,340)	-	15,468	7.0846%	(15,468)	-	
923	SO		189	-	(189)	-	13	7.0846%	(13)	-	
925	SO		945	-	(945)	-	67	7.0846%	(67)	-	
925	OR		-	81,438	81,438	81,438	-	0.0000%	-	-	
925	SO		81,438	-	(81,438)	-	5,770	7.0846%	(5,770)	-	
557	CAGW		425,629	-	(425,629)	-	94,332	22.1630%	(94,332)	-	
923	CAGW		-	172,947	172,947	172,947	-	22.1630%	38,330	38,330	
925	SO		495,400	495,400	-	495,400	35,097	7.0846%	-	35,097	
923	SO		(334,204)	-	334,204	-	(23,677)	7.0846%	23,677	-	
925	SO		102,392	102,392	-	102,392	7,254	7.0846%	-	7,254	
925	OR		-	2,456	2,456	2,456	-	0.0000%	-	-	
925	SO		16,333	16,333	-	16,333	1,157	7.0846%	-	1,157	
925	SO		2,456	-	(2,456)	-	174	7.0846%	(174)	-	
923	SO		597,032	-	(597,032)	-	42,297	7.0846%	(42,297)	-	
925	CA		-	1,233,723	1,233,723	1,233,723	-	0.0000%	-	-	
925	SO		1,233,723	-	(1,233,723)	-	87,404	7.0846%	(87,404)	-	
925	SO		67,880	67,880	-	67,880	4,809	7.0846%	-	4,809	
925	OR		-	58	58	58	-	0.0000%	-	-	
925	SO		58	-	(58)	-	4	7.0846%	(4)	-	
925	SO		99,774	99,774	-	99,774	7,069	7.0846%	-	7,069	
925	SO		12,543	12,543	-	12,543	889	7.0846%	-	889	
925	OR		-	33,316	33,316	33,316	-	0.0000%	-	-	
925	SO		33,316	-	(33,316)	-	2,360	7.0846%	(2,360)	-	
557	CAGW		36,586	-	(36,586)	-	8,109	22.1630%	(8,109)	-	
557	WA		-	36,586	36,586	36,586	-	100.0000%	36,586	36,586	
			11,922,827	11,181,062	(741,765)	11,181,062	915,284		(629,279)	286,004	

Exh. SLC-15  
Docket UE-230172  
Witness: Sherona L. Cheung

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba  
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172  
*(Consolidated)*

In the Matter of

ALLIANCE OF WESTERN ENERGY  
CONSUMERS'

Petition for Order Approving Deferral of  
Increased Fly Ash Revenues

Docket UE-210852  
*(Consolidated)*

**PACIFICORP**

**EXHIBIT OF SHERONA L. CHEUNG**

**Copies of Data Responses Referenced**

**October 2023**

UE-230172 / PacifiCorp  
June 28, 2023  
WUTC Data Request 36

### **WUTC Data Request 36**

**Colstrip Major Plant Additions** - The testimony of Brad Richards states that PacifiCorp is replacing the finishing superheat section of the Colstrip Unit 4 boiler and that the current finishing superheat section is original. Richards, Exh. BDR-1T at 7:15-19.

Please identify the date on which the original superheat section being replaced was placed into service.

### **Response to WUTC Data Request 36**

The project to replace the finishing superheat section has been cancelled from the 2024-2025 maintenance plan for Colstrip Unit 4. Therefore, PacifiCorp will be removing it from its request in this general rate case (GRC) proceeding.

PREPARER: Gavin Mangelson

SPONSOR: Brad D. Richards

UE-230172 / PacifiCorp  
June 28, 2023  
WUTC Data Request 37

### **WUTC Data Request 37**

**Colstrip Major Plant Additions** - The testimony of Brad Richards states that PacifiCorp will spend approximately \$1.4 million on the Colstrip Unit 4 condenser tube replacement in 2024. Richards, Exh. BDR-1T at 9:2-4.

Please identify the date on which the condenser tubes being replaced were first placed into service.

### **Response to WUTC Data Request 37**

The condenser tube replacement project has been cancelled from the 2024-2025 maintenance plan for Colstrip Unit 4. Therefore, PacifiCorp will be removing it from its request in this general rate case (GRC) proceeding.

PREPARER: Gavin Mangelson

SPONSOR: Brad D. Richards

UE-230172 / PacifiCorp  
June 28, 2023  
WUTC Data Request 45

### **WUTC Data Request 45**

**Jim Bridger Units 1 and 2** - The testimony of Brad Richards states that the Jim Bridger gas conversion capital costs are equal to \$20.9 million (Richards, Exh. BDR-1T Table 1 at p. 2). Please provide all project evaluation documentation, budgeting data, and accounting records supporting this claim.

### **Response to WUTC Data Request 45**

The \$20.9 million (total-Company basis) referenced in the direct testimony of Company witness, Brad D. Richards was based on preliminary estimates. Current project forecasts estimate a total cost of \$48.9 million, on a total-Company basis, for the gas conversions of Jim Bridger Unit 1 and Jim Bridger Unit 2. Please refer to Confidential Attachment WUTC 45 for further detail and explanations of these costs.

Designated information in Confidential Attachment WUTC 45 is confidential per Protective Order in UTC Docket UE-230172.

PREPARER: Gavin Mangelson

SPONSOR: Brad D. Richards

UE-230172 / PacifiCorp  
July 6, 2023  
WUTC Data Request 68

### **WUTC Data Request 68**

**O&M** - The testimony of Sherona Cheung explains that the Company used union contract agreements to apply pro forma wage increases for union labor group wages. Exh. SLC-1T at 31:11-14.

Please provide copies of any current and provisional union contract agreements approving union wage increases to become effective in CY 2024 and CY 2025; please provide only the pages related to union wage increases.

### **Response to WUTC Data Request 68**

Please refer to Attachment WUTC 68.

In preparing the response to WUTC Data Request 68, the Company noticed that effective dates for contracted general rate increases for International Brotherhood of Electric Workers (IBEW) 57 for Combustion Turbine Generation Plants, Power Delivery, and Power Supply labor groups were incorrectly included one month early in the Company's wage escalation calculations. The effective date for annual increased rates for these IBEW 57 labor groups should be January 26, rather than December 26 for each year under contract. Accordingly, the Company will correct its calculation in its rebuttal filing to reflect the January 26 annual effective wage change date. This correction is anticipated to reduce rate year (RY) 1 labor costs by approximately \$60,000, and RY 2 labor costs by approximately \$19,000.

PREPARER: Shelley Zoller

SPONSOR: Julie Lewis

UE-230172 / PacifiCorp  
July 6, 2023  
WUTC Data Request 70

### **WUTC Data Request 70**

**O&M** - Please provide a comparison of the wage increases approved or recommended by the board of directors for non-union employees from 2013-2023 versus actual wage increases for non-union employees from 2013-2023, in terms of the percentage and dollar amounts, respectively.

### **Response to WUTC Data Request 70**

Please refer to Attachment WUTC 70. The data in the first two columns of the attachment reflect guidelines for merit and were approved by Berkshire Hathaway Energy Company (BHE).

PREPARER: Shelley Zoller

SPONSOR: Julie Lewis



UE-230172 / PacifiCorp  
July 6, 2023  
WUTC Data Request 71

### **WUTC Data Request 71**

**O&M** - The testimony of Sherona Cheung explains that the Company has updated pension and post-retirement welfare benefits based on the most recent actuarial projections for CY 2024. Cheung, Exh. SLC-1T at 31:18-21.

Please provide supporting documentation for pro forma pension and post-retirement benefits for CY 2024, and CY 2025, including actuarial reports.

### **Response to WUTC Data Request 71**

Please refer to Confidential Attachment WUTC 71-1, which provides copies of actuarial reports supporting the Company's pro forma pension and post-retirement benefits in the Company's direct testimony in this general rate case (GRC) proceeding. Confidential Attachment WUTC 71-1 also provides a file with mapping information linking tabs "4.3.6" from workpaper "230172-PAC-SLC-4.2-4.3GeneralWageIncreaseY1-ExhSLC4 (C)" and "13.2.5" from workpaper "230172-PAC-SLC-13.2GeneralWageIncreaseProFormaY2-ExhSLC (C)" to the source data used to calculating the pension and post-retirement adjustments for 2024 and 2025.

Please refer to Confidential Attachment WUTC 71-2, which provides copies of the latest versions of actuarial reports the Company will incorporate in its rebuttal filing. The estimated impact for this update would be a decrease in rate year 1 labor expenses of about \$620,000 on a Washington-allocated basis. For rate year 2, the estimated impact on labor expenses would be an increase of approximately \$140,000 on a Washington-allocated basis.

Designated information in Confidential Attachments WUTC 71-1 and 71-2 is confidential per Protective Order in UTC Docket UE-230172.

PREPARER: Christina Lopas

SPONSOR: Sherona L. Cheung

UE-230172 / PacifiCorp  
July 6, 2023  
WUTC Data Request 72

**WUTC Data Request 72**

**O&M** - For each of the labor groups listed in Exh. SLC-4.3.5, please provide the annualized number of full time equivalents (FTEs) and the total annualized and actual payroll expenses as of December 31 for each year from 2018 through 2022. Please use the format below:

Group Code	Labor Group		
	2 Officer/Exempt		
Year	Total Number of FTEs as of December 31	Annualized Payroll Expense as of December 31	Actual Payroll Expense as of December 31
2018	xxx	xxx	xxx
2019	xxx	xxx	xxx
2020	xxx	xxx	xxx
2021	xxx	xxx	xxx
2022	xxx	xxx	xxx

**Response to WUTC Data Request 72**

The Company assumes total annualized and actual payroll expenses is referring to total annualized and actual wages and salaries as provided in Exhibit SLC-6C, page 4.3.4.

Please refer to Attachment WUTC 72. The Company has provided annualized and actual wages and salaries as of December 31 for years 2018 through 2022 as filed in Washington’s Commission Basis Reports (CBRs). Copies of submitted CBRs for 2018 through 2022 were provided with the Company’s response to Public Counsel Data Request 5, specifically Attachment PC 5-2.

PREPARER: Christina Lopas / Brittney Davis-Smiley

SPONSOR: Sherona L. Cheung

UE-230172 / PacifiCorp  
July 17, 2023  
WUTC Data Request 85

## **WUTC Data Request 85**

**Colstrip Major Plant Additions** - PacifiCorp's responses to Staff Data Request Nos. 36 and 37 indicate that the finishing superheat section and the condenser tube replacement projects have been cancelled from the 2024-2025 maintenance plan for Colstrip Unit 4.

Please identify any other changes that have been made to the 2024-2025 maintenance plan for Colstrip Unit 4 relative to the maintenance plan PacifiCorp used as the basis for the Colstrip Unit 4 plant additions the company included in its RY1 and RY2 revenue requirement calculations in its direct case.

## **Response to WUTC Data Request 85**

Modifications in operating plans are not an unusual circumstance, and generally, when budgeted projects have need to be cancelled or postponed, the funds made available can be used for other objectives. In addition to the two major projects mentioned above that were cancelled, approximately \$1.4 million of reductions have been reflected in current forecasts received from the operator of Colstrip. These changes relate primarily to five material items:

- Three projects were not approved by the owners:  
IP Turbine Overhaul - \$(0.5) million  
Spare Exciters - \$(0.2) million  
U4 Stack Silencer Replacement - \$(0.1) million
- Reduced scope for Capital Project Support - \$(0.1) million
- Timing change for Design/Construct Cap Treatment Sys Solids Disposal Area - \$(0.5) million

PacifiCorp will be removing these projects from its request in this general rate case (GRC) proceeding.

Project cost dollars above are reflected as PacifiCorp's share of total forecasted costs, on a total-Company basis.

PREPARER: Karl Mortensen / Craig Larsen

SPONSOR: Brad D. Richards

UE-230172 / PacifiCorp  
July 17, 2023  
WUTC Data Request 86

### **WUTC Data Request 86**

**Colstrip Major Plant Additions** - PacifiCorp's responses to Staff Data Request Nos. 36 and 37 indicate that the finishing superheat section and the condenser tube replacement projects have been cancelled from the 2024-2025 maintenance plan for Colstrip Unit 4.

- (a) Please provide revised work papers for Adjustment 10.6 and Adjustment 14.7 reflecting the cancellation of the finishing superheat section and the condenser tube replacement projects—as well as any other changes that have been made to the 2024-2025 maintenance plan for Colstrip Unit 4—and the removal of amounts related to projects that have been cancelled from the 2024-2025 maintenance plan for Colstrip Unit 4.
- (b) Please provide work papers supporting the calculation of the gross plant additions the company includes in tab 10.6.6 of work paper SLC-10.6 and in tab 14.7.6 of work paper SLC-14.7, as revised per part (a) of this data request. Please provide gross plant additions by month and by project and indicate where amounts are actual versus forecasted.

### **Response to WUTC Data Request 86**

- (a) Revised work papers are not available at this time. The Company does not routinely create interim copies of adjustment work papers during the discovery phase of a general rate case (GRC). Rather, the Company will update the adjustments and work papers for Adjustment 10.6 and Adjustment 14.7 to incorporate all identified changes and updates with the Company's rebuttal filing. This practice prevents from overwhelming parties with multiple versions of the same work papers and causing confusion over version control. Please refer to Attachment WUTC 86, which provides a calculation of the estimated revenue requirement impact of the cancelled projects using data previously provided with the Company's response to WUTC Data Request 22, specifically Attachment WUTC 22.
- (b) Please refer to the Company's response to subpart (a) above.

PREPARER: Craig Larsen

SPONSOR: Sherona L. Cheung

UE-230172 / PacifiCorp  
June 5, 2023  
PC Data Request 5

### **PC Data Request 5**

**Cost of Capital – General** - Please provide the authorized and earned return on common equity for PacifiCorp d/b/a Pacific Power & Light over the past five years. For PacifiCorp d/b/a Pacific Power & Light Company, please show the earned and authorized ROEs for the California, Idaho, Oregon, Utah, and Wyoming operations separately. Please provide copies of all associated work papers and source documents. Please provide copies of the source documents, work papers, and data in PDF and electronic (Microsoft Excel) formats, with all data and formulas intact.

### **Response to PC Data Request 5**

PacifiCorp objects to this request to the extent that it requests information that is outside the scope of this proceeding, publicly available, and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving these objections, PacifiCorp responds as follows:

Please refer to Attachment PC 5-1 which provides authorized return on equity (ROE) and earned ROEs filed with each state requested over the past five years. Earned ROEs are calculated in each state's filed Results of Operations (ROO) reports for each of the five years, on a Type 1 (normalized) basis. Copies of submitted ROO reports for all states, except California, are provided in Attachment PC 5-2. Note: because ROO reports are not prepared for California, annual earned ROE is not calculated and is not available. Similarly, the state of Idaho waived the Company's requirement to file an annual ROO report in 2020 due to the pendency of a concurrent general rate case (GRC) that utilizes the same test period.

PREPARER: Christina Lopas

SPONSOR: Sherona Cheung

UE-230172 / PacifiCorp  
June 6, 2023  
PC Data Request 84

### **PC Data Request 84**

**RE: Jim Bridger; Direct Testimony of Brad D. Richards, Exh. BDR-1T.** After the Jim Bridger gas conversions are complete:

- (a) What will the heat rate be for Jim Bridger Unit 1? Please provide support for your answer, including copies of any supporting documents.
- (b) What will the variable O&M cost be for Jim Bridger Unit 1? Please provide support for your answer, including copies of any supporting documents.
- (c) What will the fixed O&M cost be for Jim Bridger Unit 1? Please provide support for your answer, including copies of any supporting documents.
- (d) What will the heat rate be for Jim Bridger Unit 2? Please provide support for your answer, including copies of any supporting documents.
- (e) What will the variable O&M cost be for Jim Bridger Unit 2? Please provide support for your answer, including copies of any supporting documents.
- (f) What will the fixed O&M cost be for Jim Bridger Unit 2? Please provide support for your answer, including copies of any supporting documents.

### **Response to PC Data Request 84**

- (a) Predicted Heat Rate = 10,229 at high load, 10,180 at mid load, and 15,364 at low load.
- (b) Estimated variable operations and maintenance (VOM) = \$0.40 per megawatt-hour (\$/MWh). Please refer to Confidential Attachment PC 84.
- (c) Please refer to Confidential Attachment PC 84.
- (d) Predicted Heat Rate = 9,646 at high load, 9,923 at mid load, and 18,582 at low load.
- (e) Estimated VOM = \$0.40/MWh. Please refer to Confidential Attachment PC 84.
- (f) Please refer to Confidential Attachment PC 84.

Designated information in Confidential Attachment PC 84 is confidential per Protective Order in UTC Docket UE-230172.

UE-230172 / PacifiCorp  
June 6, 2023  
PC Data Request 84

PREPARER: Gavin Mangelson

SPONSOR: Brad Richards

UE-230172 / PacifiCorp  
June 6, 2023  
PC Data Request 118

### **PC Data Request 118**

**RE: Colstrip.** Please identify the dates of all planned overhauls for Colstrip Unit 4 that were undertaken over the past five years. For each such overhaul, please provide (a) the dates of the overhaul and (b) the overhaul costs incurred.

### **Response to PC Data Request 118**

Please refer to Confidential Attachment PC 118, which provides the dates and costs incurred of planned overhauls during the period requested.

In the Company's direct filing in this general rate case (GRC), the Company had neglected to include for recovery the deferral of major maintenance expenses at Colstrip Unit 4 through 2020 and early 2021. In Final Order 09/07/12 for Docket UE-191024, the Company's previous GRC, approving the settlement agreement in that GRC, parties agreed to deferred accounting treatment for major maintenance expenses at Colstrip Unit 4 through 2020 and early 2021. Parties also agreed that this deferred accounting treatment was to be reviewed for prudence in the 2021 Power Cost Only Rate Case (PCORC). In the 2021 PCORC, Docket UE-210402, Order 06 approving the settlement stipulation in that docket, states at paragraph 26, that "...the Settling Parties agree not to contest the prudence of the deferral of major maintenance expenses at Colstrip Unit 4 through 2020 and early 2021". In the Company's rebuttal filing in this proceeding, the Company will include into rate year 1 results the proposal to amortize these deferred major maintenance expenses for Colstrip Unit 4 over one year. The total deferred expenses subject to amortization is approximately \$259,000 on a Washington-allocated basis.

Designated information in Confidential Attachment PC 118 is confidential per Protective Order in UTC Docket UE-230172.

PREPARER: Mike Johanson / Sherona Cheung

SPONSOR: Brad Richards



UE-230172 / PacifiCorp  
June 6, 2023  
PC Data Request 176

**PC Data Request 176**

**Re: Labor Costs.**

For each of the past five years, please provide a) the total labor costs incurred, and b) the average percentage salary and wage increase granted to employees. Please provide this information separately for union and non-union employees, if applicable, and state when during the year labor increases are granted.

**Response to PC Data Request 176**

(a) Please refer to tab “PC 176 (a).” within Attachment PC 176 for salary and wage information for the calendar years 2018 through 2022. The total labor costs in this request represents wages and salaries, overtime, and premium pay.

(b) Increase noted below are for scheduled increases to base pay only.

a. Data for union employees – general wage increases, based on contracts

<b>Union</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Date of change (annually)</b>
Local 57 PD	2.5	2.5	2.5	2.5	2.5	January 26
Local 57 PS	2.5	2.5	2.5	2.5	2.5	January 26
Local 57 CT	2.5	2.5	2.5	2.5	2.5	January 26
Local 57 Laramie	2	2.5	2.5	2.5	2.5	June 26
Local 127	2.5	2.25	2	2	2.25	September 26
Local 125	2.5	2.5	2.5	2.5	3.5	January 26
Local 659	2	2.5	2.5	2.5	2	April 26
Local 77	2.25	2.25	2.5	2.5	2.25	January 26
Local 197	2	2.5	2.5	2.5	3.5	May 26
<b>Average</b>	<b>2.31</b>	<b>2.44</b>	<b>2.44</b>	<b>2.44</b>	<b>2.61</b>	

b. Data for non-union employees – merit increases

<b>Year</b>	<b>Effective Date</b>	<b>Average increase</b>
2018 Merit	12/26/2017	2.54%
2019 Merit	12/28/2018	2.70%
2020 Merit	12/26/2019	2.80%
2021 Merit	12/26/2020	1.50%
2022 Merit	12/26/2021	2.75%

UE-230172 / PacifiCorp  
June 6, 2023  
PC Data Request 176

In preparing the response to this data request, the Company observed that the 2022 Union Local 197 percentage increase applied in the calculation of wages escalation in the revenue requirement calculation in its direct filing inadvertently excluded a 1% inflation adjustment. The Company will make a correction in its rebuttal filing to reflect a total increase of 3.5% for Union Local 197 in 2022 as outlined in subpart b above. This correction has an estimated impact on rate year 1 expenses of approximately \$1 thousand on a Washington-allocated basis, and approximately \$15 on rate year 2 expenses on a Washington-allocated basis.

PREPARER: Brittney Davis-Smiley / Shelley Zoller / Sherona Cheung

SPONSOR: Nikki Kobliha

UE-230172 / PacifiCorp  
August 25, 2023  
PC Data Request 244

### **PC Data Request 244**

**Re: Insurance Expense. Sherona L. Cheung, Exh. SLC-4 at 114 Adjustment 4.5.1.** What would be the impact on the adjustment if a six year average had been used? Please provide all workpapers and calculations with your response.

### **Response to PC Data Request 244**

Using a six-year historical average of cash paid on claims net of insurance receivables instead of a three-year historical average of cash paid on claims net of insurance receivables as proposed in its direct filing, injuries and damages (I&D) liability expense in this general rate case (GRC) would be approximately \$147,000 higher than as filed. Please refer to Attachment PC 244, which provides the work papers supporting the calculation.

PREPARER: Laura Miller

SPONSOR: Sherona L. Cheung

UE-230172 / PacifiCorp  
August 3, 2023  
AWEC Data Request 029

### **AWEC Data Request 029**

**Cost of Capital** - Please provide the following information for all deferrals that had outstanding balances, or were being accrued or amortized at any time, from 2020 to present:

- (a) Balance by month from January 2020 to present.
- (b) Date amortization or recovery of accrual began or is expected to begin.
- (c) Expected amortization period.

### **Response to AWEC Data Request 029**

Please refer to Attachment AWEC 029.

In preparing the historical information for this data request response, the Company observed minor inaccuracies in the reported balances for the Clean Energy Transportation Act (CETA) deferral, Transportation Electrification (TE) deferral, and Pryor Mountain renewable energy credit (REC) revenues deferral balances as reflected in the Company's direct filing. In its rebuttal filing, the Company will reflect all corrections to these balances such that the amounts reflected in this general rate case (GRC) will align with historical balances presented in Attachment AWEC 029. The estimated impact of the corrections is expected to increase revenue requirement by approximately \$30,000, before tax impacts.

PREPARER: Mitchell Harbick / Cindy Steinmetz / Sherona Cheung

SPONSOR: Sherona L. Cheung

UE-230172 / PacifiCorp  
September 6, 2023  
AWEC Data Request 084

**AWEC Data Request 084**

**Results of Operations** - Please provide Washington FERC Account 454.1 pole attachment revenues by month over the period January 1, 2015 through July 31, 2023.

**Response to AWEC Data Request 084**

Please refer to Attachment AWEC 084 for the requested Washington allocated Federal Energy Regulatory Commission (FERC) 454.1, pole attachment revenues by month.

PREPARER: Craig Stelter

SPONSOR: Sherona L. Cheung

UE-230172 / PacifiCorp  
September 11, 2023  
AWEC Data Request 102

### **AWEC Data Request 102**

**Revenue Requirement** - Please identify each lawsuit in which PacifiCorp or a PacifiCorp subsidiary was a plaintiff or defendant with litigation expenses between 2020 and 2022 (inclusive of both years). For each case identify.

- (a) The name of the firm representing PacifiCorp,
- (b) All named plaintiffs,
- (c) All named defendant,
- (d) A description of the claims in the case,
- (e) The total charges billed to PacifiCorp, and
- (f) The amount of any settlement, fine, penalty, and other costs of restitution for PacifiCorp.

### **Response to AWEC Data Request 102**

PacifiCorp objects to this request as overly broad, unduly burdensome, and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving the foregoing objection, PacifiCorp responds as follows:

Please refer to Confidential Attachment AWEC 102, which provides transaction level detail supporting litigation expenses and settlements included in the historical test period of 12 months ended June 2022. Penalties and fines are recorded below-the-line and are not included in regulatory results, and therefore not reflected in customer rates. Also, consistent with past rate case treatment, in calculating regulatory results, the Company prepares a restating adjustment to reallocate the Company's per books legal expenses. Underlying legal matters are reviewed on a case-by-case basis to verify whether per books allocation is appropriate. The legal expense adjustment in the current general rate case (GRC) proceeding is Adjustment 4.9, presented in Exhibit No. SLC-4. This adjustment removes any legal expenses deemed to be inaccurately assigned as booked in the historical test period and reallocates them on a situs basis back to the state to which the underlying legal matter pertains. A similar adjustment has been included in the final revenue requirement calculations approved by the Washington Utilities and Transportation Commission (WUTC) in rate filings since Docket No. UE-111190, including the Company's most recently concluded Washington GRC, Docket No. UE-191024.

UE-230172 / PacifiCorp  
September 11, 2023  
AWEC Data Request 102

Please refer to the work papers supporting the direct testimony of Company witness, Sherona L. Cheung, specifically file “230172-PAC-SLC-4.9LegalExp-ExhSLC4.xlsx”.

Designated information in Confidential Attachment 102 is confidential per Protective Order in UTC Docket UE-230172

PREPARER: Christina Lopas

SPONSOR: Sherona L. Cheung

Exh. SLC-16  
Docket UE-230172  
Witness: Sherona L. Cheung

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba  
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172  
*(Consolidated)*

In the Matter of

ALLIANCE OF WESTERN ENERGY  
CONSUMERS'

Petition for Order Approving Deferral of  
Increased Fly Ash Revenues

Docket UE-210852  
*(Consolidated)*

**PACIFICORP**

**EXHIBIT OF SHERONA L. CHEUNG**

**COVID Deferral Quarterly Report (September 2022)**

**October 2023**





October 26, 2022

**VIA ELECTRONIC FILING**

Amanda Maxwell  
Executive Director and Secretary  
Washington Utilities and Transportation Commission  
621 Woodland Square Loop SE  
Lacey, WA 98503

**RE: Docket UE-200234—PacifiCorp’s Quarterly Report for Q3 2022**

PacifiCorp dba Pacific Power & Light Company (PacifiCorp or Company) submits its quarterly COVID-19 deferred accounting report in accordance with the Washington Utilities and Transportation Commission Staff’s Third Revised Term Sheet in Docket U-200281. The Company believes it is most meaningful to provide the information for the cumulative period of March 1, 2020, through September 30, 2022, rather than only the quarter ended September 30, 2022.

As of September 30, 2022, the Company has identified and/or deferred the following direct costs and benefits associated with the COVID-19 pandemic:

<b>Category</b>	<b>Washington</b>	<b>Total Company</b>
Bad Debt Expense	1,116,983	
Waived Late Fees	1,818,122	
Bill Payment Assistance Funds	3,101,325	
Other:		
Increased labor and facility costs to facilitate social distancing		2,234,464
Increased costs for PPE, cleaning supplies, contract tracing		2,329,380
Increased technology costs to enable work from home		503,870
Reduced employee expenses related to training and travel		(14,891,103)
CARES Act savings		(368,025)
<b>TOTAL</b>	<b>6,036,430</b>	<b>(10,191,414)</b>

**Bad Debt Expense**

The Company is tracking bad debt expense in FERC account 904. Consistent with the Term Sheet, PacifiCorp is calculating bad debt expense accrued above the baseline set in Docket UE-191024.

