

THIS FILING IS
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission OR <input type="checkbox"/> Resubmission No.



**FERC FINANCIAL REPORT**  
**FERC FORM No. 1: Annual Report of**  
**Major Electric Utilities, Licensees**  
**and Others and Supplemental**  
**Form 3-Q: Quarterly Financial Report**

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

<b>Exact Legal Name of Respondent (Company)</b> PacifiCorp	<b>Year/Period of Report</b> End of: 2023/ Q3
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**INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q**

GENERAL INFORMATION

I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q ( FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission’s Uniform System of Accounts Prescribed for Public Utilities, Licensees, and Others Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- 1. one million megawatt hours of total annual sales,
- 2. 100 megawatt hours of annual sales for resale,
- 3. 500 megawatt hours of annual power exchanges delivered, or
- 4. 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

- a. Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.
- b. The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.
- c. Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at: Secretary Federal Energy Regulatory Commission 888 First Street, NE Washington, DC 20426
- d. For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- a. Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- b. Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

Schedules	Pages
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

- e. The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF SCHEDULES] of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases." The letter or report must state which, if any, of the pages above do not conform to the Commission’s requirements. Describe the discrepancies that exist.

- f. Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission’s website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faqs-efilingferc-online>.
- g. Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

IV. When to Submit

FERC Forms 1 and 3-Q must be filed by the following schedule:

- a. FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- b. FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512

- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.
- X. Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS

- I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:

- 3. 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;
- 4. 'Person' means an individual or a corporation;
- 5. 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;
- 7. 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, utilizing, or distributing power; .....
- 11. "project" means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

- a. 'To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304.

- a. Every Licensee and every public utility shall file with the Commission such annual and other periodic or special" reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission

(a)).

## GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USoFA). Interpret all accounting words and phrases in accordance with the USoFA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.

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otherwise specifies\*.10

"Sec. 309.

The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed."

## GENERAL PENALTIES

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

**FERC FORM NO. 1/3-Q**  
**REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**  
**Identification**

01 Exact Legal Name of Respondent PacifiCorp		02 Year/ Period of Report  End of: 2023/ Q3
03 Previous Name and Date of Change (If name changed during year) /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 825 N.E. Multnomah Street, Suite 1900, Portland, OR 97232		
05 Name of Contact Person Jennifer Kahl		06 Title of Contact Person External Reporting Director
07 Address of Contact Person (Street, City, State, Zip Code) 825 N.E. Multnomah Street, Suite 1900, Portland, OR 97232		
08 Telephone of Contact Person, Including Area Code (503) 813-5784	09 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 11/20/2023
<b>Quarterly Corporate Officer Certification</b>		
The undersigned officer certifies that:  I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
01 Name Nikki L. Kobiha	03 Signature /s/ Nikki L. Kobiha	04 Date Signed (Mo, Da, Yr) 11/20/2023
02 Title Vice President, Chief Financial Officer and Treasurer		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
<b>List of Schedules</b>				
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
	Identification	<a href="#">1</a>		
	List of Schedules (Electric Utility)	<a href="#">2</a>		
1	Important Changes During the Quarter	<a href="#">108</a>		
2	Comparative Balance Sheet	<a href="#">110</a>		
3	Statement of Income for the Quarter	<a href="#">114</a>		
4	Statement of Retained Earnings for the Quarter	<a href="#">118</a>		
5	Statement of Cash Flows	<a href="#">120</a>		
6	Notes to Financial Statements	<a href="#">122</a>		
7	Statement of Accum Comp Income, Comp Income, and Hedging Activities	<a href="#">122a</a>		
8	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	<a href="#">200</a>		
9	Electric Plant In Service and Accum Provision For Depr by Function	<a href="#">208</a>		
10	Transmission Service and Generation Interconnection Study Costs	<a href="#">231</a>		
11	Other Regulatory Assets	<a href="#">232</a>		
12	Other Regulatory Liabilities	<a href="#">278</a>		
13	Elec Operating Revenues (Individual Schedule Lines 300-301)	<a href="#">300</a>		
14	Regional Transmission Service Revenues (Account 457.1)	<a href="#">302</a>	Not Applicable	
15	Electric Prod, Other Power Supply Exp, Trans and Distrib Exp	<a href="#">324</a>		
16	Electric Customer Accts, Service, Sales, Admin and General Expenses	<a href="#">325</a>		
17	Transmission of Electricity for Others	<a href="#">328</a>		
18	Transmission of Electricity by ISO/RTOs	<a href="#">331</a>	Not Applicable	
19	Transmission of Electricity by Others	<a href="#">332</a>		
20	Deprec, Depl and Amort of Elec Plant (403,403.1,404,and 405) (except Amortization of Acquisition Adjustments)	<a href="#">338</a>		
21	Amounts Included in ISO/RTO Settlement Statements	<a href="#">397</a>		
22	Monthly Peak Loads and Energy Output	<a href="#">399</a>		
23	Monthly Transmission System Peak Load	<a href="#">400</a>		
24	Monthly ISO/RTO Transmission System Peak Load	<a href="#">400a</a>	Not Applicable	

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3																																																																																																																				
IMPORTANT CHANGES DURING THE QUARTER/YEAR																																																																																																																							
Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.																																																																																																																							
<div>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</div> <div>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</div> <div>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</div> <div>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.</div> <div>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.</div> <div>6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.</div> <div>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</div> <div>8. State the estimated annual effect and nature of any important wage scale changes during the year.</div> <div>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</div> <div>10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</div> <div>11. (Reserved.)</div> <div>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.</div> <div>13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.</div> <div>14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.</div>																																																																																																																							
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The following table includes new or modified franchise agreements. The fee represents the fee attached to the franchise agreement.																																																																																																																							
<table><tr><th>State</th><th>Effective Date</th><th>Expiration Date</th><th>Fee</th></tr><tr><td>California<sup>(1)</sup></td><td></td><td></td><td></td></tr><tr><td>None</td><td></td><td></td><td></td></tr><tr><td>Idaho<sup>(2)</sup></td><td></td><td></td><td></td></tr><tr><td>Arimo</td><td>03/01/2023</td><td>03/01/2048</td><td>—%</td></tr><tr><td>Paris</td><td>01/01/2023</td><td>01/01/2038</td><td>3.0%</td></tr><tr><td>Oregon<sup>(3)</sup></td><td></td><td></td><td></td></tr><tr><td>Adams</td><td>06/25/2023</td><td>06/25/2043</td><td>6.5%</td></tr><tr><td>Arlington</td><td>09/01/2023</td><td>09/01/2028</td><td>5.0%</td></tr><tr><td>Brownsville</td><td>02/19/2023</td><td>02/19/2033</td><td>5.0%</td></tr><tr><td>Moro</td><td>06/30/2023</td><td>06/30/2043</td><td>3.5%</td></tr><tr><td>Utah<sup>(4)</sup></td><td></td><td></td><td></td></tr><tr><td>Castle Valley</td><td>02/01/2023</td><td>02/01/2043</td><td>—%</td></tr><tr><td>Cedar City</td><td>04/15/2023</td><td>04/15/2033</td><td>—%</td></tr><tr><td>Clearfield</td><td>06/27/2023</td><td>06/27/2033</td><td>—%</td></tr><tr><td>Hooper</td><td>04/15/2023</td><td>04/15/2033</td><td>—%</td></tr><tr><td>Lakepoint</td><td>04/01/2023</td><td>04/01/2043</td><td>—%</td></tr><tr><td>Lehi</td><td>04/01/2023</td><td>04/01/2033</td><td>—%</td></tr><tr><td>Lewiston</td><td>07/01/2023</td><td>07/01/2038</td><td>—%</td></tr><tr><td>Mapleton</td><td>08/01/2023</td><td>08/01/2028</td><td>6.0%</td></tr><tr><td>Park City</td><td>04/01/2023</td><td>04/01/2028</td><td>2.5%</td></tr><tr><td>Richmond</td><td>09/01/2023</td><td>09/01/2028</td><td>6.0%</td></tr><tr><td>Smithfield</td><td>09/01/2023</td><td>09/01/2028</td><td>6.0%</td></tr><tr><td>Syracuse</td><td>04/15/2023</td><td>04/15/2043</td><td>—%</td></tr><tr><td>Washington<sup>(5)</sup></td><td></td><td></td><td></td></tr><tr><td>Walla Walla County</td><td>07/19/2023</td><td>07/19/2048</td><td>6.0%</td></tr><tr><td>Wyoming<sup>(6)</sup></td><td></td><td></td><td></td></tr><tr><td>Evansville</td><td>06/01/2023</td><td>06/01/2048</td><td>2.5%</td></tr><tr><td>Glenrock</td><td>01/28/2023</td><td>01/28/2048</td><td>2.0%</td></tr></table>				State	Effective Date	Expiration Date	Fee	California <sup>(1)</sup>				None				Idaho <sup>(2)</sup>				Arimo	03/01/2023	03/01/2048	—%	Paris	01/01/2023	01/01/2038	3.0%	Oregon <sup>(3)</sup>				Adams	06/25/2023	06/25/2043	6.5%	Arlington	09/01/2023	09/01/2028	5.0%	Brownsville	02/19/2023	02/19/2033	5.0%	Moro	06/30/2023	06/30/2043	3.5%	Utah <sup>(4)</sup>				Castle Valley	02/01/2023	02/01/2043	—%	Cedar City	04/15/2023	04/15/2033	—%	Clearfield	06/27/2023	06/27/2033	—%	Hooper	04/15/2023	04/15/2033	—%	Lakepoint	04/01/2023	04/01/2043	—%	Lehi	04/01/2023	04/01/2033	—%	Lewiston	07/01/2023	07/01/2038	—%	Mapleton	08/01/2023	08/01/2028	6.0%	Park City	04/01/2023	04/01/2028	2.5%	Richmond	09/01/2023	09/01/2028	6.0%	Smithfield	09/01/2023	09/01/2028	6.0%	Syracuse	04/15/2023	04/15/2043	—%	Washington <sup>(5)</sup>				Walla Walla County	07/19/2023	07/19/2048	6.0%	Wyoming <sup>(6)</sup>				Evansville	06/01/2023	06/01/2048	2.5%	Glenrock	01/28/2023	01/28/2048	2.0%
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Castle Valley	02/01/2023	02/01/2043	—%																																																																																																																				
Cedar City	04/15/2023	04/15/2033	—%																																																																																																																				
Clearfield	06/27/2023	06/27/2033	—%																																																																																																																				
Hooper	04/15/2023	04/15/2033	—%																																																																																																																				
Lakepoint	04/01/2023	04/01/2043	—%																																																																																																																				
Lehi	04/01/2023	04/01/2033	—%																																																																																																																				
Lewiston	07/01/2023	07/01/2038	—%																																																																																																																				
Mapleton	08/01/2023	08/01/2028	6.0%																																																																																																																				
Park City	04/01/2023	04/01/2028	2.5%																																																																																																																				
Richmond	09/01/2023	09/01/2028	6.0%																																																																																																																				
Smithfield	09/01/2023	09/01/2028	6.0%																																																																																																																				
Syracuse	04/15/2023	04/15/2043	—%																																																																																																																				
Washington <sup>(5)</sup>																																																																																																																							
Walla Walla County	07/19/2023	07/19/2048	6.0%																																																																																																																				
Wyoming <sup>(6)</sup>																																																																																																																							
Evansville	06/01/2023	06/01/2048	2.5%																																																																																																																				
Glenrock	01/28/2023	01/28/2048	2.0%																																																																																																																				
<div>(1) In California, franchise agreement fees are an expense to PacifiCorp and are embedded in rates.</div> <div>(2) In Idaho, PacifiCorp collects franchise agreement fees from customers and remits them directly to the applicable municipalities.</div> <div>(3) In Oregon, the first 3.5% of the franchise agreement fee is an expense to PacifiCorp and is embedded in rates. Any amount above the 3.5% is collected from customers and remitted directly to the applicable municipalities.</div> <div>(4) In Utah, PacifiCorp collects associated taxes from customers and remits them directly to the applicable municipalities. If applicable, franchise agreement fees are an expense to PacifiCorp and are embedded in rates.</div> <div>(5) In Washington, PacifiCorp collects associated taxes from customers and remits them directly to the applicable municipalities.</div> <div>(6) In Wyoming, the first 1.0% of the franchise agreement fee is an expense to PacifiCorp and is embedded in rates. Any amount above the 1.0% is collected from customers and remitted directly to the applicable municipalities.</div>																																																																																																																							
ITEM 2.																																																																																																																							
None.																																																																																																																							
ITEM 3.																																																																																																																							
In December 2022, PacifiCorp transferred the Lower Klamath Hydroelectric Project dams to the Klamath River Renewal Corporation (KRRC) and the States of Oregon and California who accepted license transfer and co-licensee status as outlined in the Federal Energy Regulatory Commission's (FERC) order issued November 17, 2022 in Docket No. P-14803-001 and P-2082-063, modifying and approving surrender of the license and removal of the project facilities, which will be performed by the KRRC. In February and April 2023, PacifiCorp filed for approval with the FERC the accounting entries required by the Uniform System of Accounts to use account 102, Electric plant purchased or sold, for the transfer. In May 2023, the FERC approved PacifiCorp's accounting entries in Docket No. AC23-26-000. Accordingly, PacifiCorp cleared account 102, Electric plant purchased or sold, and recorded the transfer to account 182.3, Other regulatory assets as approved by the FERC. Refer to Note 8 of Notes to Financial Statements in this Form No. 3-Q for additional discussion regarding the Lower Klamath Hydroelectric Project.																																																																																																																							
ITEM 4.																																																																																																																							
None.																																																																																																																							
ITEM 5.																																																																																																																							
In August 2023, PacifiCorp placed into service a 4-mile single-circuit 230kV transmission line in Oregon between the Klamath Falls substation and Snow Goose substation.																																																																																																																							
For the nine-month period ended September 30, 2023, PacifiCorp did not significantly increase or decrease its distribution territory.																																																																																																																							

ITEM 6.

Short-Term Debt

Regulatory authorities limit PacifiCorp to \$2.0 billion of short-term debt. As of September 30, 2023, PacifiCorp had \$165 million of short-term debt outstanding at a weighted average interest rate of 5.53%.

Commission authorizations currently for up to \$2.0 billion outstanding at any one time in commercial paper and other unsecured short-term debt are as follows:

- FERC – Docket No. ES23-3-000, dated December 23, 2022, letter order effective January 1, 2023 through December 31, 2024.
- Idaho Public Utilities Commission (IPUC) – Case No. PAC-E-22-17, Order No. 35630, dated December 15, 2022, effective through November 30, 2027.
- Oregon Public Utility Commission (OPUC) – Docket No. UF 4335, Order No. 22-472, dated December 13, 2022, effective through December 31, 2029.
- Washington Utilities and Transportation Commission (WUTC) – Docket No. UE-980404, dated April 8, 1998

Long-Term Debt

In May 2023, PacifiCorp issued \$1.2 billion of its 5.50% First Mortgage Bonds due May 2054. PacifiCorp intends, within 24 months of the issuance date, to allocate an amount equal to the net proceeds to finance or refinance, in whole or in part, new or existing investments or expenditures made in one or more eligible projects in alignment with BHE's Green Financing Framework.

As of September 30, 2023, PacifiCorp had regulatory authority from the OPUC and the IPUC to issue an additional \$3.8 billion of long-term debt. PacifiCorp must make a notice filing with the WUTC prior to any future issuance. Also, as of September 30, 2023, PacifiCorp had an effective shelf registration statement with the United States Securities and Exchange Commission to issue an indeterminate amount of first mortgage bonds through September 2026.

As of September 30, 2023, state commission authorizations to issue an additional \$3.8 billion of long-term debt were as follows:

- OPUC – Docket No. UF-4337, Order No. 23-105, dated March 21, 2023.
- IPUC – Case No. PAC-E-23-03, Order 35723, dated March 29, 2023, effective through September 30, 2028.

For further discussion, refer to Note 3 of Notes to Financial Statements in this Form No. 3Q.

ITEM 7.

None.

ITEM 8.

For the nine-month period ended September 30, 2023, PacifiCorp's bargaining unit wage scale changes were as follows:

Unions Represented	% Increase <sup>(1)</sup>	Effective Date(s)	Estimated Annual Financial Impact <sup>(2)</sup>
IBEW 57 Power Delivery (UT, ID & WY)	6.79%	01/26/2023	\$ 6,416,001
IBEW 57 Power Supply (UT, ID & WY)	4.62%	01/26/2023	1,790,452
IBEW 57 Combustion Turbine (UT)	5.02%	01/26/2023	182,991
IBEW 77 (WA)	1.83%	01/26/2023	25,226
IBEW 125 (OR, WA)	4.06%	01/26/2023	1,333,052
IBEW 659 (OR, CA)	2.74%	04/26/2023	667,248
UWUA 197 (OR)	4.52%	05/26/2023	53,357
IBEW 57 Laramie (WY)	6.52%	06/26/2023	28,815
UWUA Local 127 (WY)	1.18%	09/26/2023	21,550
Total			<u>\$ 10,518,692</u>

(1) This percentage increase represents the increase in wages from the effective date of the increase to the end of the calendar year as compared to the wage scale of the prior calendar year.

(2) The estimated annual impact is based on the time period from the effective date of the increase to the end of the calendar year. Some amounts may be reimbursed by joint owners.

ITEM 9.

For information regarding certain legal proceedings affecting PacifiCorp, including matters related to wildfire loss contingencies, refer to Note 8 of Notes to Financial Statements in this Form No. 3-Q.

ITEM 10.

There have been no material officer, director or security holder transactions during the nine-month period ended September 30, 2023, other than preferred and common stock dividends declared and paid. Refer to Note 3 of Notes to Financial Statements in this Form No. 3-Q for information regarding a common stock dividend paid in February 2023 by PacifiCorp.

ITEM 12.

None.

ITEM 13.

On September 1, 2023, Cindy A. Crane replaced Scott W. Thon as PacifiCorp's Chair of the Board of Directors and Chief Executive Officer.

ITEM 14.

Not applicable.



Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	<b>UTILITY PLANT</b>				
2	Utility Plant (101-106, 114)	200	33,631,190,857	33,039,040,567	
3	Construction Work in Progress (107)	200	4,101,126,835	2,476,435,222	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		37,732,317,692	35,515,475,789	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	12,984,348,832	12,334,383,396	
6	Net Utility Plant (Enter Total of line 4 less 5)		24,747,968,860	23,181,092,393	
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202			
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)				
9	Nuclear Fuel Assemblies in Reactor (120.3)				
10	Spent Nuclear Fuel (120.4)				
11	Nuclear Fuel Under Capital Leases (120.6)				
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202			
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)				
14	Net Utility Plant (Enter Total of lines 6 and 13)		24,747,968,860	23,181,092,393	
15	Utility Plant Adjustments (116)				
16	Gas Stored Underground - Noncurrent (117)				
17	<b>OTHER PROPERTY AND INVESTMENTS</b>				
18	Nonutility Property (121)		21,156,120	21,206,842	
19	(Less) Accum. Prov. for Depr. and Amort. (122)		3,276,588	3,254,224	
20	Investments in Associated Companies (123)		69,928	69,928	
21	Investment in Subsidiary Companies (123.1)	224	141,759,490	136,476,068	
23	Noncurrent Portion of Allowances	228			
24	Other Investments (124)		106,862,219	100,689,729	
25	Sinking Funds (125)				
26	Depreciation Fund (126)				
27	Amortization Fund - Federal (127)				
28	Other Special Funds (128)		153,688,616	131,896,187	
29	Special Funds (Non Major Only) (129)				
30	Long-Term Portion of Derivative Assets (175)		7,063,664	14,530,841	
31	Long-Term Portion of Derivative Assets - Hedges (176)				
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		427,323,449	401,615,371	
33	<b>CURRENT AND ACCRUED ASSETS</b>				
34	Cash and Working Funds (Non-major Only) (130)				
35	Cash (131)		13,414,020	21,115,014	
36	Special Deposits (132-134)		11,509,495		
37	Working Fund (135)				
38	Temporary Cash Investments (136)		75,582,692	566,381,766	
39	Notes Receivable (141)		1,389,374	1,383,552	
40	Customer Accounts Receivable (142)		615,793,281	533,992,933	
41	Other Accounts Receivable (143)		89,305,078	75,334,312	
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		24,233,280	18,532,513	
43	Notes Receivable from Associated Companies (145)				
44	Accounts Receivable from Assoc. Companies (146)		16,837,054	83,670,876	
45	Fuel Stock (151)	227	110,273,555	133,979,566	
46	Fuel Stock Expenses Undistributed (152)	227			
47	Residuals (Elec) and Extracted Products (153)	227			
48	Plant Materials and Operating Supplies (154)	227	408,252,939	340,361,073	

49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances (158.1 and 158.2)	228	27,052,072	2,577,755
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227		
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			
57	Prepayments (165)		186,164,941	129,879,658
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)			1,275,153
60	Rents Receivable (172)		3,578,606	1,665,826
61	Accrued Utility Revenues (173)		284,998,000	300,524,000
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)		53,921,612	198,724,444
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		7,063,664	14,530,841
65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
67	Total Current and Accrued Assets (Lines 34 through 66)		1,866,775,775	2,357,802,574
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		58,417,369	49,255,311
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	2,316,932,371	1,807,229,847
73	Prelim. Survey and Investigation Charges (Electric) (183)		25,267,484	20,141,195
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		54,255	
77	Temporary Facilities (185)		93,749	
78	Miscellaneous Deferred Debits (186)	233	163,398,322	128,330,985
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Required Debt (189)		2,088,195	2,392,432
82	Accumulated Deferred Income Taxes (190)	234	1,025,746,905	695,784,538
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		3,591,998,650	2,703,134,308
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		30,634,066,734	28,643,644,646

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: AccountsReceivableFromAssociatedCompanies			
As of September 30, 2023, Account 146, Accounts receivable from associated companies, included \$10,076,459 of income tax receivable from Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.			
<a href="#">(b)</a> Concept: AccountsReceivableFromAssociatedCompanies			
As of December 31, 2022, Account 146, Accounts receivable from associated companies, included \$79,950,662 of income tax receivable from Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.			

Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	<b>PROPRIETARY CAPITAL</b>				
2	Common Stock Issued (201)	250	3,417,945,896	3,417,945,896	
3	Preferred Stock Issued (204)	250	2,397,600	2,397,600	
4	Capital Stock Subscribed (202, 205)				
5	Stock Liability for Conversion (203, 206)				
6	Premium on Capital Stock (207)				
7	Other Paid-In Capital (208-211)	253	1,102,063,956	1,102,063,956	
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254b	41,101,061	41,101,061	
11	Retained Earnings (215, 215.1, 216)	118	5,217,439,071	6,188,985,268	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	85,414,778	80,131,357	
13	(Less) Reacquired Capital Stock (217)	250			
14	Noncorporate Proprietorship (Non-major only) (218)				
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(8,995,765)	(9,348,616)	
16	Total Proprietary Capital (lines 2 through 15)		9,775,164,475	10,741,074,400	
17	<b>LONG-TERM DEBT</b>				
18	Bonds (221)	256	10,541,150,000	9,742,150,000	
19	(Less) Reacquired Bonds (222)	256			
20	Advances from Associated Companies (223)	256			
21	Other Long-Term Debt (224)	256			
22	Unamortized Premium on Long-Term Debt (225)			227	
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		26,014,241	26,507,475	
24	Total Long-Term Debt (lines 18 through 23)		10,515,135,759	9,715,642,752	
25	<b>OTHER NONCURRENT LIABILITIES</b>				
26	Obligations Under Capital Leases - Noncurrent (227)		16,233,541	18,311,335	
27	Accumulated Provision for Property Insurance (228.1)		4,564,396	7,696,932	
28	Accumulated Provision for Injuries and Damages (228.2)		1,779,841,044	168,270,561	
29	Accumulated Provision for Pensions and Benefits (228.3)		58,138,582	59,591,258	
30	Accumulated Miscellaneous Operating Provisions (228.4)		30,170,981	32,419,032	
31	Accumulated Provision for Rate Refunds (229)			1,720,000	
32	Long-Term Portion of Derivative Instrument Liabilities			1,875,535	
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges				
34	Asset Retirement Obligations (230)		337,686,044	331,315,147	
35	Total Other Noncurrent Liabilities (lines 26 through 34)		2,226,634,588	621,199,800	
36	<b>CURRENT AND ACCRUED LIABILITIES</b>				
37	Notes Payable (231)		165,000,000		
38	Accounts Payable (232)		1,108,326,889	981,087,553	
39	Notes Payable to Associated Companies (233)		48,099,713	3,375	
40	Accounts Payable to Associated Companies (234)		174,697,751	148,494,505	
41	Customer Deposits (235)		32,972,082	50,669,328	
42	Taxes Accrued (236)	262	122,966,809	44,786,760	
43	Interest Accrued (237)		172,882,494	129,544,631	
44	Dividends Declared (238)		40,475	40,475	
45	Matured Long-Term Debt (239)				
46	Matured Interest (240)				
47	Tax Collections Payable (241)		31,267,887	22,624,875	

48	Miscellaneous Current and Accrued Liabilities (242)		209,175,074	126,309,990
49	Obligations Under Capital Leases-Current (243)		3,779,812	4,197,623
50	Derivative Instrument Liabilities (244)		7,397,413	6,554,192
51	(Less) Long-Term Portion of Derivative Instrument Liabilities			1,875,535
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		2,076,606,399	1,512,437,772
55	<b>DEFERRED CREDITS</b>			
56	Customer Advances for Construction (252)		203,606,113	140,928,435
57	Accumulated Deferred Investment Tax Credits (255)	266	9,681,888	9,732,439
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	538,031,120	393,065,634
60	Other Regulatory Liabilities (254)	278	1,294,683,777	1,629,731,766
61	Unamortized Gain on Reacquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272	125,613,446	134,154,544
63	Accum. Deferred Income Taxes-Other Property (282)		3,229,255,198	3,180,346,057
64	Accum. Deferred Income Taxes-Other (283)		639,653,971	565,331,047
65	Total Deferred Credits (lines 56 through 64)		6,040,525,513	6,053,289,922
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		30,634,066,734	28,643,644,646

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
FOOTNOTE DATA			
<p>(a) Concept: NotesPayableToAssociatedCompanies</p> <p>Represents amounts due to Pacific Minerals, Inc., a wholly owned subsidiary of PacifiCorp, pursuant to an umbrella loan agreement for which the interest rate is determined daily and is equal to the lowest cost of short-term borrowings PacifiCorp could otherwise incur externally. At September 30, 2023, the interest rate on the outstanding loan balance was 5.50%.</p>			
<p>(b) Concept: TaxesAccrued</p> <p>As of September 30, 2023, Account 236, Taxes accrued, included \$12,191,566 of income tax payable to Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.</p>			
<p>(c) Concept: NotesPayableToAssociatedCompanies</p> <p>Represents accrued interest due to Pacific Minerals, Inc., a wholly owned subsidiary of PacifiCorp, pursuant to an umbrella loan agreement for which the interest rate is determined daily and is equal to the lowest cost of short-term borrowings PacifiCorp could otherwise incur externally. At December 31, 2022, no advances were outstanding.</p>			



22	(Less) Gains from Disposition of Allowances (411.8)		91	100			91	100				
23	Losses from Disposition of Allowances (411.9)											
24	Accretion Expense (411.10)		0									
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		4,962,038,439	3,403,804,707	2,277,459,405	1,159,493,959	4,962,038,439	3,403,804,707				
27	Net Util Oper Inc (Enter Tot line 2 less 25)		(476,692,595)	840,207,929	(602,161,011)	474,704,352	(476,692,595)	840,207,929				
28	Other Income and Deductions											
29	Other Income											
30	Nonutility Operating Income											
31	Revenues From Merchandising, Jobbing and Contract Work (415)		2,340,549	1,105,067	692,993	465,666						
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		2,634,502	972,599	810,161	385,726						
33	Revenues From Nonutility Operations (417)											
34	(Less) Expenses of Nonutility Operations (417.1)		15,070	19,597	4,475	5,640						
35	Nonoperating Rental Income (418)		28,176	290,412	17,969	156,736						
36	Equity in Earnings of Subsidiary Companies (418.1)	119	5,283,421	15,805,600	11,047,671	2,411,679						
37	Interest and Dividend Income (419)		71,282,817	28,226,921	27,004,581	13,883,726						
38	Allowance for Other Funds Used During Construction (419.1)		100,978,752	47,002,269	40,058,703	18,629,757						
39	Miscellaneous Nonoperating Income (421)		839,284	(4,154,596)	(610,373)	(801,992)						
40	Gain on Disposition of Property (421.1)		581,487	830,372	581,487	166,177						
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		178,684,914	88,113,849	77,978,395	34,520,383						
42	Other Income Deductions											
43	Loss on Disposition of Property (421.2)											
44	Miscellaneous Amortization (425)		1,056,342	997,844	353,712	332,930						
45	Donations (426.1)		1,951,694	1,974,415	510,054	567,890						
46	Life Insurance (426.2)		(4,875,616)	4,299,914	197,793	434,335						
47	Penalties (426.3)		23,797	38,370	528	16,129						
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,790,689	1,027,704	774,709	413,152						
49	Other Deductions (426.5)		1,973,184	(2,786,967)	(280,714)	(714,301)						
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		1,920,090	5,551,280	1,556,082	1,050,135						
51	Taxes Applicable to Other Income and Deductions											
52	Taxes Other Than Income Taxes (408.2)	262	229,297	225,031	79,470	68,947						
53	Income Taxes-Federal (409.2)	262	12,948,364	3,621,825	4,927,504	2,961,576						
54	Income Taxes-Other (409.2)	262	2,932,450	820,243	1,115,943	670,715						
55	Provision for Deferred Inc. Taxes (410.2)	234, 272	199,024,667	405,724,610	36,202,577	93,482,798						
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	198,236,197	404,679,439	36,174,987	93,521,363						



57	Investment Tax Credit Adj.-Net (411.5)											
58	(Less) Investment Tax Credits (420)		312,804	347,383	104,268	115,794						
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		16,585,777	5,364,887	6,046,239	3,546,879						
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		160,179,047	77,197,682	70,376,074	29,923,369						
61	Interest Charges											
62	Interest on Long-Term Debt (427)		360,880,366	300,809,709	126,891,642	100,321,260						
63	Amort. of Debt Disc. and Expense (428)		3,653,818	3,324,501	1,216,304	1,107,118						
64	Amortization of Loss on Reaquired Debt (428.1)		304,237	343,022	101,412	100,631						
65	(Less) Amort. of Premium on Debt-Credit (429)		227	2,039		680						
66	(Less) Amortization of Gain on Reaquired Debt- Credit (429.1)											
67	Interest on Debt to Assoc. Companies (430)		488,726		99,712							
68	Other Interest Expense (431)		32,249,454	12,401,761	11,433,592	2,601,182						
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		47,948,572	20,687,066	19,434,194	8,328,113						
70	Net Interest Charges (Total of lines 62 thru 69)		349,627,802	296,189,888	120,308,468	95,801,398						
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		(666,141,350)	621,215,723	(652,093,405)	408,826,323						
72	Extraordinary Items											
73	Extraordinary Income (434)											
74	(Less) Extraordinary Deductions (435)											
75	Net Extraordinary Items (Total of line 73 less line 74)											
76	Income Taxes-Federal and Other (409.3)	262										
77	Extraordinary Items After Taxes (line 75 less line 76)											
78	Net Income (Total of line 71 and 77)		(666,141,350)	621,215,723	(652,093,405)	408,826,323						

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
FOOTNOTE DATA			
<p>(a) Concept: DepreciationExpense</p> <p>Depreciation expense associated with transportation equipment is generally charged to operations and maintenance expense and construction work in progress. Depreciation expense associated with transportation equipment was \$18,479,824 and \$17,495,599 during the nine-month periods ended September 30, 2023 and 2022, respectively, and \$6,200,258 and \$5,945,200 during the three-moth periods ended September 30, 2023 and 2022, respectively.</p> <p>(b) Concept: DepreciationExpenseForAssetRetirementCosts</p> <p>Generally, PacifiCorp records the depreciation expense of asset retirement obligations as a regulatory asset.</p> <p>(c) Concept: TaxesOtherThanIncomeTaxesUtilityOperatingIncome</p> <p>Payroll taxes are generally charged to operations and maintenance expense and construction work in progress. Payroll taxes were \$37,449,438 and \$33,724,431 during the nine-month periods ended September 30, 2023 and 2022, respectively, and \$11,821,602 and \$10,311,887 during the three-month periods ended September 30, 2023 and 2022, respectively.</p> <p>(d) Concept: AccretionExpense</p> <p>Generally, PacifiCorp records the accretion expense of asset retirement obligations as a regulatory asset.</p>			
FERC FORM No. 1/3-Q (REV. 02-04)			

Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
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STATEMENT OF RETAINED EARNINGS				
1. Do not report Lines 49-53 on the quarterly report. 2. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year. 3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b). 4. State the purpose and amount for each reservation or appropriation of retained earnings. 5. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order. 6. Show dividends for each class and series of capital stock. 7. Show separately the State and Federal income tax effect of items shown for Account 439, Adjustments to Retained Earnings. 8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated. 9. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.				
Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		6,123,094,500	5,328,687,084
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		(671,424,771)	605,410,123
17	Appropriations of Retained Earnings (Acct. 436)			
17.1	Unappropriation of excess earnings related to Lower Klamath Hydroelectric Project	215.1	\$5,086,451	
17.2	Appropriation of excess earnings at certain hydroelectric generating facilities	215.1	(3,595,171)	
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		1,491,280	
23	Dividends Declared-Preferred Stock (Account 437)			
23.1	Preferred Stock, various series and rates	238	\$(121,426)	\$(121,426)
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		(121,426)	(121,426)
30	Dividends Declared-Common Stock (Account 438)			
30.1	Common Stock	238	(300,000,000)	(100,000,000)
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(300,000,000)	(100,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings	216.1		\$116,881
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		5,153,039,583	5,834,092,662
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		\$64,399,488	\$58,665,784
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		64,399,488	58,665,784
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		5,217,439,071	5,892,758,446
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
52.1	Transfers to/from Unappropriated Retained Earnings (Account 216)			
53	Balance-End of Year (Total lines 49 thru 52)			

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
FOOTNOTE DATA			
(a) Concept: AppropriationsOfRetainedEarnings			
As approved by the FERC in Docket No. AC23-26-000.			
(b) Concept: DividendsDeclaredPreferredStock			
Outstanding shares of preferred stock as of September 30, 2023 and declared dividends on preferred stock during the nine-month period ended September 30, 2023 were as follows:			
6.00% Serial Preferred	Shares	Dividend	
	5,930	\$	26,685
7.00% Serial Preferred	18,046		94,741
	23,976	\$	121,426
(c) Concept: AppropriatedRetainedEarningsAmortizationReserveFederal			
The balance in Account 215.1, Appropriated retained earnings - Amortization reserve, Federal, is due to requirements of certain hydroelectric relicensing projects.			
(d) Concept: DividendsDeclaredPreferredStock			
Outstanding shares of preferred stock as of September 30, 2022 and declared dividends on preferred stock during the nine-month period ended September 30, 2022 were as follows:			
6.00% Serial Preferred	Shares	Dividend	
	5,930	\$	26,685
7.00% Serial Preferred	18,046		94,741
	23,976	\$	121,426
(e) Concept: TransfersFromUnappropriatedUndistributedSubsidiaryEarnings			
For the nine-month period ended September 30, 2022, paid distributions from subsidiaries of PacifiCorp were as follows:			
Trapper Mining, Inc.	\$	116,881	
	\$	116,881	
(f) Concept: AppropriatedRetainedEarningsAmortizationReserveFederal			
The balance in Account 215.1, Appropriated retained earnings - Amortization reserve, Federal, is due to requirements of certain hydroelectric relicensing projects.			
FERC FORM No. 1/3-Q (REV. 02-04)			

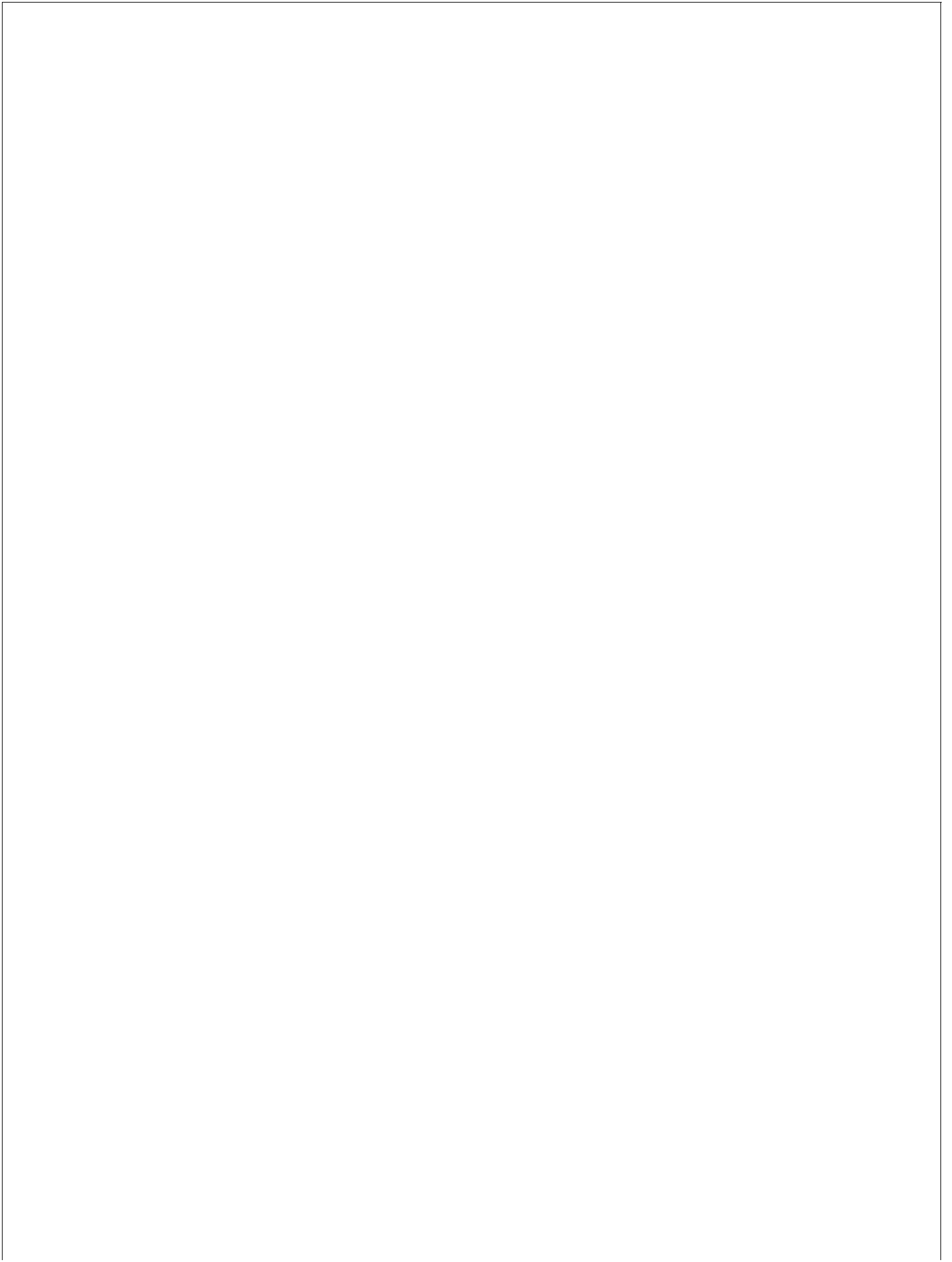
Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
STATEMENT OF CASH FLOWS				
<p>1. Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.</p> <p>3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.</p> <p>4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.</p>				
Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)	
1	Net Cash Flow from Operating Activities			
2	Net Income (Line 78(c) on page 117)	(666,141,350)	621,215,723	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	785,553,838	777,230,433	
5	Amortization of (Specify) (footnote details)			
5.1	Amortization:			
5.2	Amortization of software and other intangibles	47,746,614	48,786,333	
5.3	Amortization of electric plant acquisition adjustment	282,740	1,038,597	
5.4	Amortization of regulatory assets	9,694,201	9,152,991	
8	Deferred Income Taxes (Net)	(315,701,437)	50,916,533	
9	Investment Tax Credit Adjustment (Net)	(886,464)	(1,139,183)	
10	Net (Increase) Decrease in Receivables	(94,984,716)	(67,270,688)	
11	Net (Increase) Decrease in Inventory	(44,185,855)	3,352,296	
12	Net (Increase) Decrease in Allowances Inventory			
13	Net Increase (Decrease) in Payables and Accrued Expenses	2,046,488,154	500,803,930	
14	Net (Increase) Decrease in Other Regulatory Assets	(516,879,123)	(231,117,363)	
15	Net Increase (Decrease) in Other Regulatory Liabilities	(6,072,101)	(53,573,075)	
16	(Less) Allowance for Other Funds Used During Construction	100,978,752	47,002,269	
17	(Less) Undistributed Earnings from Subsidiary Companies	5,283,421	15,688,719	
18	Other (provide details in footnote):			
18.1	Other Operating Activities:			
18.2	Amounts Due To/From Affiliates, Net	102,736,464	108,061,417	
18.3	Derivative Collateral (Net)	(87,176,034)	28,117,980	
18.4	Prepayments	(55,866,950)	(25,474,061)	
18.5	Other Assets	(37,352,160)	3,951,770	
18.6	Depreciation and depletion included in cost of fuel	1,918,090	1,909,741	
18.7	Net (gain) / loss on sale of property	(1,252,689)	(1,065,059)	
18.8	Write-off of assets under construction	2,844,982	1,772,466	
18.9	Change in corporate owned life insurance cash surrender value	(5,060,021)	4,323,031	
18.10	Amortization of debt issuance expenses and bond discount/premium	3,653,591	3,322,462	
18.11	Net (gain) / loss on long-term incentive plan and deferred compensation securities	(834,302)	4,264,478	
18.12	Other	10,558	(34,993)	
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	1,062,273,857	1,725,854,771	
24	Cash Flows from Investment Activities:			
25	Construction and Acquisition of Plant (including land):			
26	Gross Additions to Utility Plant (less nuclear fuel)	(2,350,908,422)	(1,528,474,211)	
27	Gross Additions to Nuclear Fuel			
28	Gross Additions to Common Utility Plant			
29	Gross Additions to Nonutility Plant			
30	(Less) Allowance for Other Funds Used During Construction	(100,978,752)	(47,002,269)	
31	Other (provide details in footnote):			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(2,249,929,670)	(1,481,471,942)	
36	Acquisition of Other Noncurrent Assets (d)			

37	Proceeds from Disposal of Noncurrent Assets (d)	1,278,395	1,150,941
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		
46	Loans Made or Purchased		
47	Collections on Loans		
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
53.1	Other Investing Activities:		
53.2	Other investments / special funds	5,288,556	624,997
53.3	Net proceeds from (purchases of) long-term incentive plan and deferred compensation securities	(1,240,040)	3,034,091
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(2,244,602,759)	(1,476,661,913)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	1,188,467,807	
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
66	Net Increase in Short-Term Debt (c)	164,862,292	
67	Other (provide details in footnote):		
67.1	Net borrowings from subsidiary company, Pacific Minerals, Inc.	48,000,000	
70	Cash Provided by Outside Sources (Total 61 thru 69)	1,401,330,099	
72	Payments for Retirement of:		
73	Long-term Debt (b)	(401,000,000)	(104,000,000)
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Other Financing Activities:		
76.2	Other deferred financing costs	(1,992,500)	(574,649)
76.3	Other	(790,459)	(539,250)
76.4	Repayment of Finance Lease Obligations	(842,343)	(1,136,201)
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock	(121,426)	(121,426)
81	Dividends on Common Stock	(300,000,000)	(100,000,000)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	696,583,371	(206,371,526)
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	(485,745,531)	42,821,332
88	Cash and Cash Equivalents at Beginning of Period	620,581,280	159,272,371
90	Cash and Cash Equivalents at End of Period	134,835,749	202,093,703

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: DepreciationAndDepletion			
Includes depreciation expense associated with transportation equipment and finance lease assets of \$19,322,167 and \$18,631,800 during the nine-month periods ended September 30, 2023 and 2022, respectively.			
<a href="#">(b)</a> Concept: ProceedsFromDisposalOfNoncurrentAssets			
Represents proceeds from the disposal of fixed assets.			
<a href="#">(c)</a> Concept: ProceedsFromDisposalOfNoncurrentAssets			
Represents proceeds from the disposal of fixed assets.			







**PACIFICORP**  
**NOTES TO FINANCIAL STATEMENTS**  
**(Unaudited)**

**(1) General**

PacifiCorp is a United States ("U.S.") regulated electric utility company serving retail customers, including residential, commercial, industrial, irrigation and other customers in portions of Utah, Oregon, Wyoming, Washington, Idaho and California. PacifiCorp owns, or has interests in, a number of thermal, hydroelectric, wind-powered and geothermal generating facilities, as well as electric transmission and distribution assets. PacifiCorp also buys and sells electricity on the wholesale market with other utilities, energy marketing companies, financial institutions and other market participants. PacifiCorp is subject to comprehensive state and federal regulation. PacifiCorp is an indirect subsidiary of Berkshire Hathaway Energy Company ("BHE"), a holding company based in Des Moines, Iowa that owns subsidiaries principally engaged in energy businesses. BHE is a consolidated subsidiary of Berkshire Hathaway Inc. ("Berkshire Hathaway").

*Basis of Presentation*

These unaudited financial statements have been prepared in accordance with the requirements of the Federal Energy Regulatory Commission ("FERC") as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America ("GAAP"). These notes include certain applicable disclosures required by GAAP adjusted to the FERC basis of presentation and include specific information requested by the FERC. These unaudited financial statements do not include all of the disclosures required by the FERC and GAAP for annual financial statements. Management believes the unaudited financial statements contain all adjustments (consisting only of normal recurring adjustments) considered necessary for the fair presentation of the unaudited financial statements as of September 30, 2023 and for the three- and nine-month periods ended September 30, 2023 and 2022. The results of operations for the three- and nine-month periods ended September 30, 2023 are not necessarily indicative of the results to be expected for the full year.

The following are the significant differences between the FERC accounting and reporting standards and GAAP.

*Investments in Subsidiaries*

In accordance with FERC Order No. AC11-132, PacifiCorp accounts for its investment in subsidiaries using the equity method for FERC reporting purposes rather than consolidating the assets, liabilities, revenues and expenses of subsidiaries as required by GAAP. GAAP requires that entities in which a company holds a controlling financial interest be consolidated. Also in accordance with FERC Order No. AC11-132, PacifiCorp does not eliminate intercompany profit on transactions with equity investees as would be required under GAAP. The accounting treatment described above has no effect on net income or the combined retained earnings of PacifiCorp and undistributed earnings of subsidiaries.

*Costs of Removal*

Estimated removal costs that are recovered through approved depreciation rates, but that do not meet the requirements of a legal asset retirement obligation are reflected in the cost of removal regulatory liability under GAAP and as accumulated provision for depreciation under the FERC accounting and reporting standards.

*Income Taxes*

Accumulated deferred income taxes are classified as net non-current assets or liabilities on the balance sheet for GAAP. Under the FERC accounting and reporting standards, accumulated deferred income taxes are classified as gross non-current assets and gross non-current liabilities. Additionally, there are certain presentational differences between FERC and GAAP for amounts related to unrecognized tax benefits associated with temporary differences in accordance with FERC guidance. For GAAP, unrecognized tax benefits associated with temporary differences are reflected as other liabilities while for FERC the income tax impact of uncertain tax positions associated with temporary differences are reflected in accumulated deferred income taxes.

Interest and penalties on income taxes for GAAP are classified as income tax expense. All such amounts are classified as interest income, interest expense and penalties under the FERC accounting and reporting standards.

*Pensions and Postretirement Benefits Other Than Pensions*

Pension and postretirement benefits other than pensions ("PBOP") are comprised of several different components of net periodic benefit costs. As required by GAAP, the service cost component is reported with other compensation costs arising from services rendered by employees, while the other components of net periodic benefit costs are presented outside of operating income. Additionally, only the service cost component of net periodic benefit costs is eligible for capitalization under GAAP. In accordance with FERC guidance, PacifiCorp continues to report the components of net periodic benefit costs for pension and PBOP on the statement of income and follows GAAP guidance to capitalize only the service cost component of net periodic benefit costs.

*Reclassifications*

Certain other reclassifications of balance sheet, income statement and cash flow amounts have been made in order to conform to the FERC basis of presentation. These reclassifications had no effect on net income.

*Use of Estimates in Preparation of Financial Statements*

The preparation of the unaudited financial statements in conformity with the FERC and GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the unaudited financial statements and the reported amounts of revenue and expenses during the period. Actual results may differ from the estimates used in preparing the unaudited financial statements. Note 2 of Notes to Financial Statements included in PacifiCorp's annual report on Form No. 1 for the year ended December 31, 2022 describes the most significant accounting policies used in the preparation of the unaudited financial statements. There have been no significant changes in PacifiCorp's accounting policies or its assumptions regarding significant accounting estimates during the nine-month period ended September 30, 2023, other than the updates associated with PacifiCorp's estimates of loss contingencies related to the Oregon and Northern California 2020 wildfires (the "2020 Wildfires") and a wildfire that began in the Oak Knoll Ranger District of the Klamath National Forest in Siskiyou County, California in July 2022 (the "2022 McKinney Fire"), referred to together as "the Wildfires" as discussed in Note 8.

*Subsequent Events*

PacifiCorp has evaluated the impact of events occurring after September 30, 2023 up to November 3, 2023, the date that PacifiCorp's GAAP financial statements were filed with the U.S. Securities and Exchange Commission and has updated such evaluation for disclosure purposes through November 20, 2023. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

**(2) Cash and Cash Equivalents and Restricted Cash and Cash Equivalents**

Cash equivalents consist of funds invested in money market mutual funds, U.S. Treasury Bills and other investments with a maturity of three months or less when purchased. Cash and cash equivalents exclude amounts where availability is restricted by legal requirements, loan agreements or other contractual provisions. Restricted cash and cash equivalents included in other special funds consist substantially of funds representing vendor retention, nuclear decommissioning and custodial funds.

Cash and cash equivalents and restricted cash and cash equivalents consist of the following amounts as of September 30 (in millions):

	2023		2022	
Cash (131)	\$	13	\$	30
Other special funds (128)		46		36
Temporary cash investments (136)		76		136
Total cash and cash equivalents and restricted cash and cash equivalents	\$	135	\$	202

**(3) Recent Financing Transactions**

*Long-Term Debt*

In May 2023, PacifiCorp issued \$1.2 billion of its 5.50% First Mortgage Bonds due May 2054. PacifiCorp intends, within 24 months of the issuance date, to allocate an amount equal to the net proceeds to finance or refinance, in whole or in part, new or existing investments or expenditures made in one or more eligible projects in alignment with BHE's Green Financing Framework.

*Credit Facilities*

In June 2023, PacifiCorp amended its existing \$1.2 billion unsecured credit facility expiring in June 2025. The amendment increased the lender commitment to \$2.0 billion and extended the expiration date to June 2026. Additionally, in June 2023, PacifiCorp terminated its existing \$800 million 364-day unsecured credit facility expiring in January 2024.

*Common Shareholders' Equity*

In January 2023, PacifiCorp declared a common stock dividend of \$300 million, paid in February 2023, to PPW Holdings LLC.

**(4) Income Taxes**

The effective income tax rate for the three-month period ended September 30, 2023, is 35% and results from a \$345 million income tax benefit associated with a \$997 million pre-tax loss, primarily related to increases in wildfire loss accruals, net of expected insurance recoveries of \$1,263 million as described in Note 8. The \$345 million income tax benefit is primarily comprised of a \$210 million benefit (21%) from the application of the federal statutory income tax rate to the pre-tax loss, a \$64 million benefit (6%) from federal income tax credits, a \$37 million benefit (4%) from state income tax and a \$36 million benefit (4%) from effects of ratemaking.

The effective income tax rate for the nine-month period ended September 30, 2023 is 42% and results from a \$485 million income tax benefit associated with a \$1,151 million pre-tax loss, primarily related to increases in wildfire loss accruals, net of expected insurance recoveries of \$1,671 million as described in Note 8. The \$485 million income tax benefit is primarily comprised of a \$242 million benefit (21%) from the application of the federal statutory income tax rate to the pre-tax loss, a \$119 million benefit (10%) from federal income tax credits, a \$70 million benefit (6%) from effects of ratemaking and a \$44 million benefit (4%) from state income tax.

A reconciliation of the federal statutory income tax rate to the effective income tax rate applicable to income (loss) before income tax expense (benefit) is as follows:

	Three-Month Periods Ended September 30,		Nine-Month Periods Ended September 30,	
	2023	2022	2023	2022
Federal statutory income tax rate	21 %	21 %	21 %	21 %
State income tax, net of federal income tax benefit	4	4	4	3
Federal income tax credits	6	(22)	10	(22)
Effects of ratemaking <sup>(1)</sup>	4	(13)	6	(12)
Valuation allowance	—	—	—	1
Other	—	—	1	1
Effective income tax rate	35 %	(10)%	42 %	(8)%

(1) Effects of ratemaking is primarily attributable to activity associated with excess deferred income taxes.

Income tax credits relate primarily to production tax credits ("PTC") from PacifiCorp's wind-powered generating facilities. Federal renewable electricity PTCs are earned as energy from qualifying wind-powered generating facilities is produced and sold and are based on a per-kilowatt hour rate pursuant to the applicable federal income tax law. Wind-powered generating facilities are eligible for the credits for 10 years from the date the qualifying generating facilities are placed in-service. PTCs recognized for the three-month periods ended September 30, 2023 and 2022 totaled \$64 million and \$83 million, respectively. PTCs recognized for the nine-month periods ended September 30, 2023 and 2022, totaled \$119 million and \$127 million, respectively.

For the nine-month period ended September 30, 2023, PacifiCorp released an \$11 million valuation allowance related to state net operating loss carryforwards. For the nine-month period ended September 30, 2022, PacifiCorp recorded an \$8 million valuation allowance related to state net

operating loss carryforwards.

**(5) Employee Benefit Plans**

Net periodic benefit cost (credit) for the pension and other postretirement benefit plans included the following components (in millions):

	Three-Month Periods Ended September 30,		Nine-Month Periods Ended September 30,	
	2023	2022	2023	2022
<b>Pension:</b>				
Interest cost	\$ 10	\$ 8	\$ 29	\$ 22
Expected return on plan assets	(12)	(11)	(36)	(32)
Net amortization	3	4	9	12
Net periodic benefit cost	\$ 1	\$ 1	\$ 2	\$ 2
<b>Other postretirement:</b>				
Service cost	\$ —	\$ —	\$ 1	\$ 1
Interest cost	3	2	8	6
Expected return on plan assets	(3)	(3)	(10)	(8)
Net amortization	(1)	1	(2)	1
Net periodic benefit credit	\$ (1)	\$ —	\$ (3)	\$ —

Employer contributions to the pension and other postretirement benefit plans are expected to be \$4 million and \$— million, respectively, during 2023. As of September 30, 2023, \$3 million of contributions had been made to the pension plans.

**(6) Risk Management and Hedging Activities**

PacifiCorp is exposed to the impact of market fluctuations in commodity prices and interest rates. PacifiCorp is principally exposed to electricity, natural gas, coal and fuel oil commodity price risk as it has an obligation to serve retail customer load in its service territories. PacifiCorp's load and generating facilities represent substantial underlying commodity positions. Exposures to commodity prices consist mainly of variations in the price of fuel required to generate electricity and wholesale electricity that is purchased and sold. Commodity prices are subject to wide price swings as supply and demand are impacted by, among many other unpredictable items, weather, market liquidity, generating facility availability, customer usage, storage, and transmission and transportation constraints. Interest rate risk exists on variable-rate debt and future debt issuances. PacifiCorp does not engage in a material amount of proprietary trading activities.

PacifiCorp has established a risk management process that is designed to identify, assess, manage and report on each of the various types of risk involved in its business. To mitigate a portion of its commodity price risk, PacifiCorp uses commodity derivative contracts, which may include forwards, futures, options, swaps and other agreements, to effectively secure future supply or sell future production generally at fixed prices. PacifiCorp manages its interest rate risk by limiting its exposure to variable interest rates primarily through the issuance of fixed-rate long-term debt and by monitoring market changes in interest rates. Additionally, PacifiCorp may from time to time enter into interest rate derivative contracts, such as interest rate swaps or locks, to mitigate PacifiCorp's exposure to interest rate risk. No interest rate derivatives were in place during the periods presented. PacifiCorp does not hedge all of its commodity price and interest rate risks, thereby exposing the unhedged portion to changes in market prices. Refer to Note 7 for additional information on derivative contracts.

The following table, which reflects master netting arrangements and excludes contracts that have been designated as normal under the normal purchases or normal sales exception, summarizes the fair value of PacifiCorp's derivative contracts, on a gross basis, and reconciles those amounts to the amounts presented on a net basis on the Comparative Balance Sheet (in millions):

	Current Assets	Long-term Assets	Current Liabilities	Long-term Liabilities	Total
<b>As of September 30, 2023</b>					
<b>Not designated as hedging contracts<sup>(1)</sup>:</b>					
Commodity assets	\$ 66	\$ 11	\$ 5	\$ —	\$ 82
Commodity liabilities	(11)	(4)	(17)	—	(32)
Total	55	7	(12)	—	50
Total derivatives	55	7	(12)	—	50
Cash collateral (payable) receivable	(8)	—	5	—	(3)
Total derivatives - net basis	\$ 47	\$ 7	\$ (7)	\$ —	\$ 47
<b>As of December 31, 2022</b>					
<b>Not designated as hedging contracts<sup>(1)</sup>:</b>					
Commodity assets	\$ 279	\$ 27	\$ 9	\$ 3	\$ 318
Commodity liabilities	(22)	(7)	(14)	(5)	(48)
Total	257	20	(5)	(2)	270
Total derivatives	257	20	(5)	(2)	270
Cash collateral payable <sup>(2)</sup>	(73)	(5)	—	—	(78)
Total derivatives - net basis	\$ 184	\$ 15	\$ (5)	\$ (2)	\$ 192

(1) PacifiCorp's commodity derivatives are generally included in rates. As of September 30, 2023 a regulatory liability of \$50 million was recorded related to the net derivative asset of \$50 million. As of December 31, 2022 a regulatory liability of \$270 million was recorded related to the net derivative asset of \$270 million.

(2) As of December 31, 2022, PacifiCorp had an additional \$12 million cash collateral payable that was not required to be netted against total derivatives.

The following table reconciles the beginning and ending balances of PacifiCorp's net regulatory (liabilities) assets and summarizes the pre-tax gains and losses on commodity derivative contracts recognized in net regulatory (liabilities) assets, as well as amounts reclassified to earnings (in millions):

	Three-Month Periods Ended September 30,		Nine-Month Periods Ended September 30,	
	2023	2022	2023	2022
<b>Beginning balance</b>	\$ (9)	\$ (223)	\$ (270)	\$ (53)
Changes in fair value recognized in regulatory (liabilities) assets	(9)	(79)	83	(296)
Net gains (losses) reclassified to operating revenue	—	7	(8)	(4)
Net (losses) gains reclassified to energy costs	(32)	129	145	187
<b>Ending balance</b>	\$ (50)	\$ (166)	\$ (50)	\$ (166)

*Derivative Contract Volumes*

The following table summarizes the net notional amounts of outstanding commodity derivative contracts with fixed price terms that comprise the mark-to-market values as of (in millions):

	Unit of Measure	September 30, 2023	December 31, 2022
Electricity purchases, net	Megawatt hours	2	2
Natural gas purchases	Decatherms	126	127

*Credit Risk*

PacifiCorp is exposed to counterparty credit risk associated with wholesale energy supply and marketing activities with other utilities, energy marketing companies, financial institutions and other market participants. Credit risk may be concentrated to the extent PacifiCorp's counterparties have similar economic, industry or other characteristics and due to direct or indirect relationships among the counterparties. Before entering into a transaction, PacifiCorp analyzes the financial condition of each significant wholesale counterparty, establishes limits on the amount of unsecured credit to be extended to each counterparty and evaluates the appropriateness of unsecured credit limits on an ongoing basis. To further mitigate wholesale counterparty credit risk, PacifiCorp enters into netting and collateral arrangements that may include margining and cross-product netting agreements and obtains third-party guarantees, letters of credit and cash deposits. If required, PacifiCorp exercises rights under these arrangements, including calling on the counterparty's credit support arrangement.

*Collateral and Contingent Features*

In accordance with industry practice, certain wholesale agreements, including derivative contracts, contain credit support provisions that in part base certain collateral requirements on credit ratings for senior unsecured debt as reported by one or more of the recognized credit rating agencies. These agreements may provide bilateral rights to demand cash or other security if credit exposures on a net basis exceed specified rating-dependent threshold levels ("credit-risk-related contingent features"). These agreements and other agreements that do not refer to specified rating-dependent threshold levels may provide the right for counterparties to demand "adequate assurance" if there is a material adverse change in PacifiCorp's creditworthiness. These rights can vary by contract and by counterparty. As of September 30, 2023, PacifiCorp's issuer credit ratings for its senior secured debt and its issuer credit ratings for senior unsecured debt from the recognized credit rating agencies were investment grade.

The aggregate fair value of PacifiCorp's derivative contracts in liability positions with specific credit-risk-related contingent features totaled \$32 million and \$48 million as of September 30, 2023 and December 31, 2022, respectively, for which PacifiCorp had posted collateral of \$5 million and \$— million, respectively, in the form of cash deposits. If all credit-risk-related contingent features for derivative contracts in liability positions had been triggered as of September 30, 2023 and December 31, 2022, PacifiCorp would have been required to post \$7 million and \$3 million, respectively, of additional collateral. PacifiCorp's collateral requirements could fluctuate considerably due to market price volatility, changes in credit ratings, changes in legislation or regulation or other factors.

**(7) Fair Value Measurements**

The carrying value of PacifiCorp's cash, certain cash equivalents, receivables, other investments, payables, accrued liabilities and short-term borrowings approximates fair value because of the short-term maturity of these instruments. PacifiCorp has various financial assets and liabilities that are measured at fair value on the financial statements using inputs from the three levels of the fair value hierarchy. A financial asset or liability classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The three levels are as follows:

- Level 1 - Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that PacifiCorp has the ability to access at the measurement date.
- Level 2 - Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means (market corroborated inputs).

- Level 3 - Unobservable inputs reflect PacifiCorp's judgments about the assumptions market participants would use in pricing the asset or liability since limited market data exists. PacifiCorp develops these inputs based on the best information available, including its own data.

The following table presents PacifiCorp's financial assets and liabilities recognized on the Comparative Balance Sheet and measured at fair value on a recurring basis (in millions):

	Input Levels for Fair Value Measurements					
	Level 1	Level 2	Level 3	Other <sup>(1)</sup>	Total	
<b>As of September 30, 2023</b>						
<b>Assets:</b>						
Commodity derivatives	\$ —	\$ 82	\$ —	\$ (28)	\$	54
Money market mutual funds	120	—	—	—		120
Investment funds	29	—	—	—		29
	<u>\$ 149</u>	<u>\$ 82</u>	<u>\$ —</u>	<u>\$ (28)</u>	<u>\$</u>	<u>203</u>
<b>Liabilities - Commodity derivatives</b>						
	<u>\$ —</u>	<u>\$ (32)</u>	<u>\$ —</u>	<u>\$ 25</u>	<u>\$</u>	<u>(7)</u>
<b>As of December 31, 2022</b>						
<b>Assets:</b>						
Commodity derivatives	\$ —	\$ 318	\$ —	\$ (119)	\$	199
Money market mutual funds	597	—	—	—		597
Investment funds	22	—	—	—		22
	<u>\$ 619</u>	<u>\$ 318</u>	<u>\$ —</u>	<u>\$ (119)</u>	<u>\$</u>	<u>818</u>
<b>Liabilities - Commodity derivatives</b>						
	<u>\$ —</u>	<u>\$ (48)</u>	<u>\$ —</u>	<u>\$ 41</u>	<u>\$</u>	<u>(7)</u>

(1) Represents netting under master netting arrangements and a net cash collateral payable of \$3 million and \$78 million as of September 30, 2023 and December 31, 2022, respectively. As of December 31, 2022, PacifiCorp had an additional \$12 million cash collateral payable that was not required to be netted against total derivatives.

Derivative contracts are recorded on the Comparative Balance Sheet as either assets or liabilities and are stated at estimated fair value unless they are designated as normal purchases or normal sales and qualify for the exception afforded by GAAP. A discounted cash flow valuation method was used to estimate fair value. When available, the fair value of derivative contracts is estimated using unadjusted quoted prices for identical contracts in the market in which PacifiCorp transacts. When quoted prices for identical contracts are not available, PacifiCorp uses forward price curves. Forward price curves represent PacifiCorp's estimates of the prices at which a buyer or seller could contract today for delivery or settlement at future dates. PacifiCorp bases its forward price curves upon market price quotations, when available, or internally developed and commercial models, with internal and external fundamental data inputs. Market price quotations are obtained from independent energy brokers, exchanges, direct communication with market participants and actual transactions executed by PacifiCorp. Market price quotations for certain major electricity and natural gas trading hubs are generally readily obtainable for the first three years; therefore, PacifiCorp's forward price curves for those locations and periods reflect observable market quotes. Market price quotations for other electricity and natural gas trading hubs are not as readily obtainable for the first three years. Given that limited market data exists for these contracts, as well as for those contracts that are not actively traded, PacifiCorp uses forward price curves derived from internal models based on perceived pricing relationships to major trading hubs that are based on unobservable inputs. The estimated fair value of these derivative contracts is a function of underlying forward commodity prices, interest rates, currency rates, related volatility, counterparty creditworthiness and duration of contracts. Refer to Note 6 for further discussion regarding PacifiCorp's risk management and hedging activities.

PacifiCorp's investments in money market mutual funds and investment funds are stated at fair value. When available, PacifiCorp uses a readily observable quoted market price or net asset value of an identical security in an active market to record the fair value. In the absence of a quoted market price or net asset value of an identical security, the fair value is determined using pricing models or net asset values based on observable market inputs and quoted market prices of securities with similar characteristics.

PacifiCorp's long-term debt is carried at cost on the Comparative Balance Sheet. The fair value of PacifiCorp's long-term debt is a Level 2 fair value measurement and has been estimated based upon quoted market prices, where available, or at the present value of future cash flows discounted at rates consistent with comparable maturities with similar credit risks. The carrying value of PacifiCorp's variable-rate long-term debt approximates fair value because of the frequent repricing of these instruments at market rates. The following table presents the carrying value and estimated fair value of PacifiCorp's long-term debt (in millions):

	As of September 30, 2023		As of December 31, 2022	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	<u>\$ 10,515</u>	<u>\$ 8,834</u>	<u>\$ 9,715</u>	<u>\$ 9,045</u>

## (8) Commitments and Contingencies

### Commitments

PacifiCorp has the following firm commitments that are not reflected on the Comparative Balance Sheet.

#### Construction Commitments

During the nine-month period ended September 30, 2023, PacifiCorp entered into build transfer agreements totaling \$1.2 billion through 2025 for the construction of certain wind-powered generating facilities in Wyoming.

#### Fuel Contracts

During the nine-month period ended September 30, 2023, PacifiCorp entered into certain coal supply agreements totaling \$425 million through 2025.

#### Environmental Laws and Regulations

PacifiCorp is subject to federal, state and local laws and regulations regarding air quality, climate change, emissions performance standards, water quality, coal ash disposal, wildfire prevention and mitigation and other environmental matters that have the potential to impact its current and future operations. PacifiCorp believes it is in material compliance with all applicable laws and regulations.

#### Lower Klamath Hydroelectric Project

In November 2022, the FERC issued a license surrender order for the Lower Klamath Project, which was accepted by the Klamath River Renewal Corporation ("KRRRC") and the states of Oregon and California ("States") in December 2022, along with the transfer of the Lower Klamath Project dams. Although PacifiCorp no longer owns the Lower Klamath Project, PacifiCorp will continue to operate the facilities under an operation and maintenance agreement with the KRRRC until each facility is ready for removal. Removal of the Copco No. 2 facility was completed in November 2023, and removal of the remaining three dams (J.C. Boyle, Copco No. 1 and Iron Gate) is anticipated to begin in 2024. The KRRRC has \$450 million in funding available for dam removal and restoration; \$200 million collected from PacifiCorp's Oregon and California customers and \$250 million in California bond funds. PacifiCorp and the States have also agreed to equally share cost overruns that may occur above the initial \$450 million in funding. Specifically, PacifiCorp and the States have agreed to equally fund an initial \$45 million contingency fund and equally share any additional costs above that amount to ensure dam removal and restoration is complete.

#### Legal Matters

PacifiCorp is party to a variety of legal actions, including litigation, arising out of the normal course of business, some of which assert claims for damages in substantial amounts and are described below. For certain legal actions, parties at times may seek to impose fines, penalties and other costs.

Pursuant to Accounting Standards Codification Topic 450, Contingencies, a provision for a loss contingency is recorded when it is probable a liability is likely to occur and the amount of loss can be reasonably estimated. PacifiCorp evaluates the related range of reasonably estimated losses and records a loss based on its best estimate within that range or the lower end of the range if there is no better estimate.

#### Wildfires Overview

In California, under inverse condemnation, courts have held that investor-owned utilities can be liable for real and personal property damages from wildfires without the utility being found negligent and regardless of fault. California law also permits inverse condemnation plaintiffs to recover reasonable attorney fees and costs. In both Oregon and California, PacifiCorp has equipment in areas accessed through special use permits, easements or similar agreements that may contain provisions requiring it to pay for damages caused by its equipment regardless of fault. Even if inverse condemnation or other provisions do not apply, PacifiCorp could be found liable for all damages.

#### 2020 Wildfires

In September 2020, a severe weather event resulting in high winds, low humidity and warm temperatures contributed to several major wildfires, which resulted in real and personal property and natural resource damage, personal injuries and loss of life and widespread power outages in Oregon and Northern California. The wildfires spread across certain parts of PacifiCorp's service territory and surrounding areas across multiple counties in Oregon and California, including Siskiyou County, California; Jackson County, Oregon; Douglas County, Oregon; Marion County, Oregon; Lincoln County, Oregon; and Klamath County, Oregon, burning over 500,000 acres in aggregate. Third-party reports for these wildfires indicate over 2,000 structures destroyed, including residences; several structures damaged; multiple individuals injured; and several fatalities.

Investigations into the cause and origin of each wildfire are complex and ongoing and have been or are being conducted by various entities, including the U.S. Forest Service, the California Public Utilities Commission, the Oregon Department of Forestry, the Oregon Department of Justice, PacifiCorp and various experts engaged by PacifiCorp.

As of the date of this filing, numerous lawsuits on behalf of plaintiffs related to the 2020 Wildfires have been filed in Oregon and California, including a class action complaint in Oregon for which the jury issued a verdict for the 17 named plaintiffs in June 2023 as described below. The plaintiffs seek damages for economic losses, noneconomic losses, including mental suffering, emotional distress, personal injury and loss of life, punitive damages, other damages and attorneys' fees. Several insurance carriers have filed subrogation complaints in Oregon and California with allegations similar to those made in the aforementioned lawsuits. Additionally, certain governmental agencies have informed PacifiCorp that they are contemplating filing actions in connection with certain of the Oregon 2020 Wildfires. Amounts sought in the lawsuits, complaints and demands filed in Oregon and in certain demands made in California total nearly \$8 billion, excluding any doubling or trebling of damages included in the complaints. Generally, the lawsuits and complaints filed in California do not specify damages sought and are excluded from this amount.

On September 30, 2020, a class action complaint against PacifiCorp was filed, captioned Jeanney James et al. v. PacifiCorp et al, in Multnomah County Circuit Court, Oregon (the "James case"). The complaint was filed by Oregon residents and businesses who seek to represent a class of all Oregon citizens and entities whose real or personal property was harmed beginning on September 7, 2020, by wildfires in Oregon allegedly caused by PacifiCorp. In November 2021, the plaintiffs filed an amended complaint to limit the class to include Oregon citizens allegedly impacted by the Santiam Canyon, Echo Mountain Complex, South Obenchain and 242 wildfires. In May 2022, the Multnomah County Circuit Court granted issue class certification and consolidated the James case with several other cases. While PacifiCorp's pre-trial request for immediate appeal of the class certification was denied, it will have the opportunity to appeal the class issues post-judgment. In April 2023, the jury trial for the James case with respect to 17 named plaintiffs began in Multnomah County Circuit Court. In June 2023, the jury issued its verdict finding PacifiCorp liable to the 17 individual plaintiffs and to the class with respect to the four wildfires. The jury awarded the 17 named plaintiffs \$90 million of damages, including \$4 million of economic and property damages, \$68 million of noneconomic damages and \$18 million of punitive damages based on a 0.25 multiplier of the economic and noneconomic damages. In September 2023, the Multnomah County Circuit Court ordered trial dates for two consolidated jury trials including approximately 10 class members each and a third trial for certain commercial timber plaintiffs wherein plaintiffs in each of the three trials will present evidence regarding their damages. The trials are scheduled at various dates from January to April 2024. A fourth jury trial is scheduled in May 2024 relating to certain nonclass plaintiffs associated with the Echo Mountain Complex fire. Hearings on PacifiCorp's post-trial motions are scheduled to be held November 9, 2023. Under ORS 82.010, interest at a rate of 9% per annum will accrue on the judgment commencing at the date the judgment is entered unless otherwise specified in the judgment. No judgment has yet been entered by the Multnomah County Circuit Court. PacifiCorp intends to appeal the jury's findings and damage awards in the James case, including whether the case can proceed as a class action. The appeals process and further actions could take several years.

Based on available information to date, PacifiCorp believes it is probable that losses will be incurred associated with the 2020 Wildfires. Final determinations of liability will only be made following the completion of comprehensive investigations, litigation or similar processes, the outcome of which, if adverse, could, in the aggregate, have a material adverse effect on PacifiCorp's financial condition.

#### 2022 McKinney Fire

According to the California Department of Forestry and Fire Protection, on July 29, 2022, the 2022 McKinney Fire began in the Oak Knoll Ranger District of the Klamath National Forest in Siskiyou County, California located in PacifiCorp's service territory. Third-party reports indicate that the 2022 McKinney Fire resulted in 11 structures damaged, 185 structures destroyed, 12 injuries and four fatalities and consumed 60,000 acres. The cause of the 2022 McKinney Fire is undetermined and remains under investigation by the U.S. Forest Service, the California Public Utilities Commission, PacifiCorp and various experts engaged by PacifiCorp.

As of the date of this filing, multiple lawsuits have been filed in California on behalf of plaintiffs related to the 2022 McKinney Fire. The plaintiffs seek damages for economic losses, noneconomic losses, including mental suffering, emotional distress, personal injury and loss of life, punitive damages, other damages and attorneys' fees, but the amount of damages sought is not specified.

PacifiCorp had previously not considered a loss probable related to the 2022 McKinney Fire; however, based on available information to date, PacifiCorp now believes it is probable a loss will be incurred associated with the 2022 McKinney Fire. Final determinations of liability will only be made following the completion of comprehensive investigations, litigation or similar processes.

*Estimated Losses for the Wildfires*

Based on the facts and circumstances available to PacifiCorp as of the date of this filing, including (i) ongoing cause and origin investigations; (ii) ongoing settlement and mediation discussions; (iii) other litigation matters and upcoming legal proceedings; and (iv) the status of the James case, PacifiCorp increased its accrual by \$1,387 million during the three-month period ended September 30, 2023, bringing its cumulative estimated probable losses associated with the Wildfires to \$2,405 million through September 30, 2023. PacifiCorp's cumulative accrual includes estimates of probable losses for fire suppression costs, real and personal property damages, natural resource damages and noneconomic damages such as personal injury damages and loss of life damages that it is reasonably able to estimate at this time and which is subject to change as additional relevant information becomes available.

The following table presents changes in PacifiCorp's liability for estimated losses associated with the Wildfires (in millions):

	Three-Month Periods		Nine-Month Periods	
	Ended September 30,		Ended September 30,	
	2023	2022	2023	2022
Beginning balance	\$ 948	\$ 477	\$ 424	\$ 252
Accrued losses	1,387	—	1,928	225
Payments	(57)	—	(74)	—
Ending balance	\$ 2,278	\$ 477	\$ 2,278	\$ 477

Until such time that settlement terms or other conclusions are reached to indicate that payments are expected to occur in the short-term, PacifiCorp's liability for estimated losses associated with the Wildfires is classified as a noncurrent liability on the Comparative Balance Sheets.

PacifiCorp's receivable for expected insurance recoveries associated with the probable losses was \$503 million and \$246 million, respectively, as of September 30, 2023 and December 31, 2022, and is included in Accumulated Provision for Injuries and Damages on the Comparative Balance Sheets. During the three- and nine-month periods ended September 30, 2023, PacifiCorp recognized probable losses net of expected insurance recoveries associated with the Wildfires of \$1,263 million and \$1,671 million, respectively. During the three- and nine-month periods ended September 30, 2022, PacifiCorp recognized probable losses net of expected insurance recoveries associated with the Wildfires of \$—million and \$64 million, respectively. No additional insurance recoveries beyond those accrued to date are expected to be available.

It is reasonably possible PacifiCorp will incur material additional losses beyond the amounts accrued for the Wildfires that could have a material adverse effect on PacifiCorp's financial condition. PacifiCorp is currently unable to reasonably estimate a specific range of possible additional losses that could be incurred due to the number of properties and parties involved, including claimants in the class to the James case, the variation in the types of properties and damages and the ultimate outcome of legal actions.

*Guarantees*

PacifiCorp has entered into guarantees as part of the normal course of business and the sale or transfer of certain assets. These guarantees are not expected to have a material impact on PacifiCorp's financial results.

**(9) Supplemental Cash Flow Disclosures**

The summary of supplemental cash flow disclosures as of and for the nine-month periods ended September 30 is as follows (in millions):

	2023	2022
Interest paid, net of amounts capitalized	\$ 294	\$ 292
Income taxes received, net <sup>(1)</sup>	\$ (253)	\$ (205)
<b>Supplemental disclosure of non-cash investing and financing activities:</b>		
Accounts payable related to utility plant additions	\$ 659	\$ 468

(1) PacifiCorp is party to a tax-sharing agreement and is part of the Berkshire Hathaway U.S. federal income tax return. Amounts substantially represent income taxes received from BHE.

Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 11/20/2023		Year/Period of Report End of: 2023/ Q3				
STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES										
1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate. 2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges. 3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote. 4. Report data on a year-to-date basis.										
Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year				(17,132,153)			(17,132,153)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income				722,570			722,570		
3	Preceding Quarter/Year to Date Changes in Fair Value									
4	Total (lines 2 and 3)				722,570			722,570	621,215,723	621,938,293
5	Balance of Account 219 at End of Preceding Quarter/Year				(16,409,583)			(16,409,583)		
6	Balance of Account 219 at Beginning of Current Year				(9,348,616)			(9,348,616)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income				352,851			352,851		
8	Current Quarter/Year to Date Changes in Fair Value									
9	Total (lines 7 and 8)				352,851			352,851	(666,141,350)	(665,788,499)
10	Balance of Account 219 at End of Current Quarter/Year				(8,995,765)			(8,995,765)		

Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 11/20/2023		Year/Period of Report End of: 2023/ Q3		
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>								
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.								
Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	33,043,738,745	33,043,738,745					
4	Property Under Capital Leases	20,125,659	20,125,659					
5	Plant Purchased or Sold							
6	Completed Construction not Classified	396,683,395	396,683,395					
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	33,460,547,799	33,460,547,799					
9	Leased to Others							
10	Held for Future Use	14,174,575	14,174,575					
11	Construction Work in Progress	4,101,126,835	4,101,126,835					
12	Acquisition Adjustments	156,468,483	156,468,483					
13	Total Utility Plant (8 thru 12)	37,732,317,692	37,732,317,692					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	12,984,348,832	12,984,348,832					
15	Net Utility Plant (13 less 14)	24,747,968,860	24,747,968,860					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	12,068,161,716	12,068,161,716					
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	771,578,556	771,578,556					
22	Total in Service (18 thru 21)	12,839,740,272	12,839,740,272					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment	144,608,560	144,608,560					
33	Total Accum Prov (equals 14) (22,26,30,31,32)	12,984,348,832	12,984,348,832					

Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
<b>Electric Plant in Service and Accum Provision For Depr by Function</b>				
1. Report below the original cost of plant in service by function. In addition to Account 101, include Account 102, and Account 106. Report in column (b) the original cost of plant in service and in column(c) the accumulated provision for depreciation and amortization by function.				
Line No.	Item (a)	Plant in Service Balance at End of Quarter (b)	Accumulated Depreciation And Amortization Balance at End of Quarter (c)	
1	Intangible Plant	1,127,113,754	753,371,099	
2	Steam Production Plant	7,233,676,871	4,737,983,203	
3	Nuclear Production Plant			
4	Hydraulic Production - Conventional	1,075,307,324	463,451,114	
5	Hydraulic Production - Pumped Storage			
6	Other Production	5,512,826,573	735,184,558	
7	Transmission	8,137,889,470	2,231,778,694	
8	Distribution	8,830,808,192	3,318,459,007	
9	Regional Transmission and Market Operation			
10	General	1,522,799,956	599,512,597	
11	TOTAL (Total of lines 1 through 10)	33,440,422,140	12,839,740,272	



Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
Transmission Service and Generation Interconnection Study Costs					
<div>1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies. 2. List each study separately. 3. In column (a) provide the name of the study. 4. In column (b) report the cost incurred to perform the study at the end of period. 5. In column (c) report the account charged with the cost of the study. 6. In column (d) report the amounts received for reimbursement of the study costs at end of period. 7. In column (e) report the account credited with the reimbursement received for performing the study.</div>					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	Q3245	1,165	561.6	1,165	456
3	Q3246	1,315	561.6	1,315	456
4	Q3247	1,204	561.6	1,204	456
5	Q3218-A	74	561.6		
6	Q3248-A	91	561.6		
7	Q3221	91	561.6	91	456
8	Q3218-B	852	561.6		
9	Q3088	181	561.6		
10	Q3089	181	561.6		
11	Q3270-A	2,144	561.6	2,144	456
12	Q3271	2,127	561.6	2,127	456
13	Q3272	2,015	561.6	2,015	456
14	Q3248-B	5,956	561.6		
15	Q3283	1,512	561.6		
16	Q3284	1,899	561.6		
17	Q3281-A	158	561.6		
18	Q3143-A	3,385	561.6		
19	Q3090	45	561.6		
20	Q3290	1,811	561.6		
21	Q3278	475	561.6		
22	Q3279	475	561.6		
23	Q3292	2,555	561.6		
24	Q3293	690	561.6		
25	Q3320	2,368	561.6		
26	Q3319	2,368	561.6		
27	Q3321	264	561.6		
28	Q3301	2,844	561.6		
29	Q3300	1,177	561.6		
30	Q3314	4,032	561.6		
31	Q3331	125	561.6		
32	Q3270-B	4,210	561.6	4,210	456
33	Q3325	1,062	561.6		
34	Q3281-B	1,062	561.6		
35	Q3143-B	131	561.6		
36	Q3332	136	561.6	136	456
20	Total	50,180		14,407	
21	Generation Studies				
22	GIQ1066	167	561.7	167	456
23	GIQ1067	167	561.7	167	456
24	GIQ1115	502	561.7	502	456
25	GIQ1122	84	561.7	84	456
26	C0014	167	561.7	167	456

27	C0015	167	561.7	167	456
28	C0016	167	561.7	167	456
29	GIQ1149	42	561.7	42	456
30	C1-44	167	561.7	167	456
31	LGIQ0016	4,680	561.7	4,680	456
32	C1-04	42	561.7	42	456
33	C1-10	42	561.7	42	456
34	C1-23	293	561.7	293	456
35	C1-26	42	561.7	42	456
36	C1-35	42	561.7	42	456
37	C1-39	84	561.7	84	456
38	C1-46	251	561.7	251	456
39	C1-50	672	561.7	672	456
40	C1-51	418	561.7	418	456
41	C1-54	532	561.7	532	456
42	C1-58	42	561.7	42	456
43	LGIQ1161	293	561.7	293	456
44	LGIQ1162	125	561.7	125	456
45	LGIQ1163	125	561.7	125	456
46	SGIQ1205	293	561.7	293	456
47	SGIQ1206	251	561.7	251	456
48	SIS003	181	561.7		
49	SIS004	137	561.7		
50	SIS0014	4,193	561.7	4,193	456
51	SIS0015	5,129	561.7	5,129	456
52	SIS0016	3,404	561.7	3,404	456
53	SIS0017	42	561.7	42	456
54	SIS0018	2,456	561.7	2,456	456
55	OCSGIQ0080	136	561.7	136	456
56	OCSGIQ0081	90	561.7	90	456
57	C2-120	84	561.7	84	456
58	C2-156	84	561.7	84	456
59	C2-169	84	561.7		
60	C2-209	418	561.7	418	456
61	C2-45	84	561.7	84	456
62	C2-31	182	561.7	182	456
63	C2-54	258	561.7	258	456
64	C2-79	220	561.7	220	456
65	FT003	369	561.7	369	456
66	FT004	84	561.7	84	456
67	FT005	114	561.7	114	456
68	SIS0020	167	561.7	167	456
69	OCS0081	42	561.7	42	456
70	OATT Cluster Study CY2022	1,457	561.7	1,457	456
71	2022 Cluster Study Report Production	(38,628)	561.7	(38,628)	456
72	Cluster 2 Cluster Area 1 Restudy C2REA1	4,906	561.7	4,906	456
73	Cluster 2 Cluster Area 2 Restudy C2REA2	1,327	561.7	1,327	456
74	Cluster 2 Cluster Area 4 Restudy C2REA4	3,429	561.7	3,429	456
75	Cluster 2 Cluster Area 6 Restudy C2REA6	2,727	561.7	2,727	456
76	2023 Cluster Study Applications C3APPS	56,317	561.7	56,317	456
77	Cluster 2 Cluster Area 7 Restudy C2REA7	2,852	561.7	2,852	456
78	Cluster 2 Cluster Area 9 Restudy C2REA9	15,125	561.7	15,125	456
79	Cluster 2 Cluster Area 12 Restudy C2REA12	2,027	561.7	2,027	456

80	Cluster 2 Cluster Area 13 Restudy C2REA13	1,596	561.7	1,596	456
81	Cluster 2 Cluster Area 14 Restudy C2REA14	3,451	561.7	3,451	456
82	Cluster 2 Cluster Area 15 Restudy C2REA15	2,528	561.7	2,528	456
83	Cluster 2 Cluster Area 16 Restudy C2REA16	10,248	561.7	10,248	456
84	Cluster 2 Cluster Area 18 Restudy C2REA18	8,964	561.7	8,964	456
85	Cluster 2 Cluster Area 19 Restudy C2REA19	150	561.7	150	456
86	Cluster 2 Cluster Area 20 Restudy C2REA20	104,967	561.7	104,967	456
87	Cluster 2 Cluster Area 24 Restudy C2REA24	5,036	561.7	5,036	456
88	Cluster 2 Cluster Area 8 Restudy C2REA8	2,870	561.7	2,870	456
89	Cluster 3 Study Report Production C3RP	182,707	561.7	182,707	456
90	ESM C2-A	75,778	561.7		
91	ESM C2-B	376,049	561.7		
92	Pre-Application Studies - East	1,616	561.7	1,616	456
93	Pre-Application Studies - West	4,271	561.7	4,271	456
94	Adjustment	(502)	561.7	(502)	456
39	Total	859,083		406,854	
40	Grand Total	909,263		421,261	

Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 11/20/2023		Year/Period of Report End of: 2023/ Q3	
OTHER REGULATORY ASSETS (Account 182.3)							
1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable. 2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. 3. For Regulatory Assets being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)	
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)		
1	DSM Balancing Account - UT	208,969,701	8,774,522	908	9,744,789	207,999,434	
2	DSM Balancing Account - WY	19,380,897	2,113,165	908	1,545,789	19,948,273	
3	DSM Balancing Account - OR	411,385		908	411,385		
4	Deferred Excess Net Power Costs - CA	16,720,777	1,020,046	555	2,025,093	15,715,730	
5	Deferred Excess Net Power Costs - ID	51,541,795	26,536,233	555	9,947,015	68,131,013	
6	Deferred Excess Net Power Costs - OR	119,854,061	61,359,709	555	4,193,664	177,020,106	
7	Deferred Excess Net Power Costs - UT	319,873,299	168,527,017	555	52,735,040	435,665,276	
8	Deferred Excess Net Power Costs - WA	124,594,105	25,751,043	555	3,171,377	147,173,771	
9	Deferred Excess Net Power Costs - WY	114,912,521	51,090,230	555	14,840,778	151,161,973	
10	Solar Investment Tax Credit Basis Adjustment	371,060	325	282, 283	8,704	362,681	
11	Metro Business Income Tax - OR	19,451				19,451	
12	Pension	284,292,895			2,745,979	281,546,916	
13	Other Postretirement	392,862	268,566	128	242,871	418,557	
14	Deferred Steam Depreciation - UT	12,336,972	1,243,315			13,580,287	
15	Colstrip Unit No. 4 Deferred Maintenance Costs - WA	258,904				258,904	
16	Carbon Plant Inventory	631,448		407.3	103,348	528,100	
17	Cholla Unit No. 4 Closure Costs - CA	4,351,200		440, 442, 444	60,296	4,290,904	
18	Cholla Unit No. 4 Closure Costs - ID	(35,512)				(35,512)	
19	Cholla Unit No. 4 Closure Costs - OR	1,064,566	7,520	920, 931, 408.1	117,978	954,108	
20	Cholla Unit No. 4 Closure Costs - UT (Amortization period: 4.4 years, starting 01/2021)	4,324,143		407.3	652,659	3,671,484	
21	Cholla Unit No. 4 Closure Costs - WY (Amortization period: 11 years, starting 07/2021)	37,612,777		407.3	1,044,082	36,568,695	
22	Cholla Unit No. 4 Decommissioning Costs - CA	99,098	20,549			119,647	
23	Depreciation Study Deferral - ID (Amortization period: 4 years, starting 01/2022)	8,712,689		403	871,269	7,841,420	
24	Depreciation Study Deferral - UT (Amortization period: 17 years, starting 09/2014)	1,024,345		403	32,010	992,335	
25	Depreciation Study Deferral - WY (Amortization period: 18 years, starting 01/2014)	3,537,526		403	110,546	3,426,980	
26	Generating Plant Liquidated Damages - UT (Amortization period: 20 years, starting 01/2014)	367,500		557	8,750	358,750	
27	Generating Plant Liquidated Damages - WY	945,829		557	13,573	932,256	
28	Wind Test Energy Deferral - WY (Amortization period: 30 years, starting 12/2020)	209,565		557	1,910	207,655	
29	Alternative Rate For Energy (CARE) - CA	451,618	15,321	909, 921, 922, 923	168,293	298,646	
30	Environmental Costs	140,419,943	2,099,438	514, 545, 554, 598, 935	2,087,278	140,432,103	
31	Asset Retirement Obligations Regulatory Difference	221,411,591	9,268,482	230, 426.5	1,193,072	229,487,001	
32	Unamortized Contract Values	9,693,590		242, 253	5,428,154	4,265,436	
33	Greenhouse Gas Allowance Compliance Costs - CA	5,638,622	4,012,286	419, 555	5,490,080	4,160,828	
34	Emergency Service Resiliency Program - CA	6,268	88			6,356	
35	Solar Feed-In Tariff Deferral - OR	3,543,536	1,583,220	555, 908	1,557,155	3,569,601	

36	<sup>(a)</sup> Oregon Community Solar Program	2,973,320	125,327	908	255,450	2,843,197
37	<sup>(a)</sup> Solar Incentive Subscriber Program - UT	1,864,703	35,004	908	46,499	1,853,208
38	<sup>(a)</sup> Renewable Portfolio Standards Compliance - OR	116,786	106,299	555	119,447	103,638
39	Deferred Intervenor Funding Grants - CA	417,397	74,148			491,545
40	Deferred Intervenor Funding Grants - ID	40,000				40,000
41	Deferred Intervenor Funding Grants - OR (Amortization period: 1 year, starting 07/2023)	3,562,908		928	450,940	3,111,968
42	Deferred Independent Evaluator Costs - OR	116,262	6,236			122,498
43	Catastrophic Event - CA		28,816,465	228.1, 924	137,300	28,679,165
44	<sup>(a)</sup> Low Income Program - WA	2,567,860	163,905	142	153,406	2,578,359
45	<sup>(a)</sup> Deferred Overburden Cost - ID	685,129	545,059	501	738,444	491,744
46	<sup>(a)</sup> Deferred Overburden Cost - WY	1,679,205	1,334,730	501	1,809,286	1,204,649
47	BPA Balancing Account - WA	1,805,886	255,300			2,061,186
48	<sup>(a)</sup> BPA Balancing Account - OR	642,616		407.4	61,054	581,562
49	<sup>(a)</sup> BPA Balancing Account - ID	1,464,043		407.4	7,427	1,456,616
50	Property Sales Balancing Account - OR(Amortization period: 1 year, starting 07/2023)	3,202,887	38,422	421, 440, 442, 444	798,012	2,443,297
51	<sup>(a)</sup> Property Damage - OR	31,639,210	1,124,608	924	3,250,144	29,513,674
52	<sup>(a)</sup> Property Damage - WA	317,931	219,702	924	286,205	251,428
53	Property Damage - CA	3,367,040		924	495,884	2,871,156
54	<sup>(a)</sup> Property Damage - UT	706,956	263,196	924	118,401	851,751
55	<sup>(a)</sup> Miscellaneous Regulatory Assets and Liabilities - OR	469,191	6,040	142	189	475,042
56	<sup>(a)</sup> Utah Mine Disposition	114,735,951	1,114,339	506	1,266,100	114,584,190
57	Preferred Stock Redemption Loss - UT (Amortization period: 10 years, starting 03/2014)	58,459		407.3	20,632	37,827
58	Preferred Stock Redemption Loss - WA (Amortization period: 10 years, starting 03/2014)	8,879		407.3	3,330	5,549
59	Preferred Stock Redemption Loss - WY (Amortization period: 10 years, starting 03/2014)	20,146		407.3	7,110	13,036
60	Mobile Home Park Conversion - CA (Amortization period: 10 years, starting 05/2020)	200,406	3,755	407.3	9,194	194,967
61	Transportation Electrification Program - OR (Amortization period: 3 years, starting 04/2023)	2,723,242	33,506	908	258,647	2,498,101
62	Transportation Electrification Program - WA	819,599	16,544			836,143
63	Fire Hazard and Wildfire Mitigation Plan - CA	36,220,739	1,121,025			37,341,764
64	<sup>(a)</sup> Wildfire Mitigation and Vegetation Management Plans - OR	63,517,380	3,884,224	593	8,202,578	59,199,026
65	Wildfire Damaged Plant Net Book Value - OR	1,878,302	34,945			1,913,247
66	Wildfire Natural Disaster Plan - CA	85,880	1,349			87,229
67	Wildland Fire Mitigation Balancing Account - UT	8,664,271	7,545,892			16,210,163
68	AMI Replaced Meters - OR (Amortization period: 5 years, starting 01/2021)	9,487,331	86,252	407.3	961,353	8,612,230
69	COVID-19 Bill Assistance Program - OR (Amortization period: 4 years, starting 04/2023)	11,926,705	145,437	908	1,328,919	10,743,223
70	COVID-19 Bill Assistance Program - WA	3,101,326				3,101,326
71	Equity Advisory Group for Clean Energy Implementation Plan - WA	1,031,734	116,740			1,148,474
72	<sup>(a)</sup> Low-Carbon Energy Standards - WY	71,897		440, 442, 444	71,897	
73	<sup>(a)</sup> Low Income Bill Discount Admin Cost - OR	3,385,032	2,725,844	142	1,220,862	4,890,014
74	<sup>(a)</sup> Utility Community Advisory Group - OR	136,314	151,786	142	144,055	144,045
75	Distribution System Plan - OR	1,495,363	268,422			1,763,785
76	TB Flats - OR (Amortization period: 3 years, starting 04/2023)	7,163,070	77,844	403, 431	2,015,659	5,225,255
77	<sup>(a)</sup> Utah Home Energy Lifeline		398,195			398,195
78	Klamath Unrecovered Plant Net Book Value (Amortization period: 5 years, starting 12/2022)	5,177,820		407.3	298,086	4,879,734

44	TOTAL	2,047,490,203	414,531,615		145,089,447	2,316,932,371
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Name of Respondent: PacifiCorp	This report is:	Date of Report:	Year/Period of Report
	(1) <input checked="" type="checkbox"/> An Original	11/20/2023	End of: 2023/ Q3
	(2) <input type="checkbox"/> A Resubmission		
FOOTNOTE DATA			
(a) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period is approximately 10 years.			
(b) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period is approximately 10 years.			
(c) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Amortization period varies depending on timing of underlying transactions.			
(d) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period is approximately one year.			
(e) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period is approximately one year.			
(f) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period is approximately four years.			
(g) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period is approximately one year.			
(h) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period is approximately one year.			
(i) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period is approximately one year.			
(j) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period is approximatley 17 years. Substantially represents amounts not yet recognized as a component of net periodic benefit cost.			
(k) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period of portion being amortized is approximately 13 years. Substantially represents amounts not yet recognized as a component of net periodic benefit cost.			
(l) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period is approximately five years.			
(m) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period is approximately three years.			
(n) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period is approximately 20 years.			
(o) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Amortization period varies depending on timing of underlying transactions.			
(p) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period is approximately 10 years.			
(q) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Amortization period varies depending on timing of underlying transactions.			
(r) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period is approximately one year. Represents frozen values of contracts previously accounted for as derivatives and recorded at fair value.			
(s) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Amortization period varies depending on timing of underlying transactions.			
(t) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period is approximately one year.			
(u) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Amortization period varies depending on timing of underlying transactions.			
(v) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Amortization period varies depending on timing of underlying transactions.			
(w) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period is approximately one year.			
(x) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Amortization period varies depending on timing of underlying transactions.			
(y) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Amortization period varies depending on timing of underlying transactions.			
(z) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Amortization period varies depending on timing of underlying transactions.			
(aa) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Amortization period varies depending on timing of underlying transactions.			
(ab) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Amortization period varies depending on timing of underlying transactions.			
(ac) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Amortization period varies depending on timing of underlying transactions.			
(ad) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Amortization period varies depending on timing of underlying transactions.			
(ae) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Amortization period varies depending on timing of underlying transactions.			
(af) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Amortization period varies depending on timing of underlying transactions.			
(ag) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
\$102 million is related to withdrawal from the 1974 UMWA Pension Trust and is indefinite-lived, while the remainder is associated with other closure costs and has an average amortization period of two years.			
(ah) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Weighted average amortization period is approximately one year.			

(al) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(aj) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(ak) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(al) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Includes utility assistance billing.
(am) Concept: OtherRegulatoryAssetsWrittenOffRecovered
Pension costs are associated with labor and generally charged to operations and maintenance expense and construction work in progress. Pension curtailments, remeasurement data changes and settlement charges are charged to Account 926, Employee pensions and benefits and Account 228.3, Accumulated provision for pensions and benefits.



Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 11/20/2023		Year/Period of Report End of: 2023/ Q3	
OTHER REGULATORY LIABILITIES (Account 254)							
1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable. 2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. 3. For Regulatory Liabilities being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)	
			Account Credited (c)	Amount (d)			
1	<sup>(a)</sup> DSM Balancing Account - CA	141,953	440, 442, 444	275,776	300,538	166,715	
2	<sup>(b)</sup> DSM Balancing Account - ID	1,456,589	440, 442, 444	1,100,631	2,149,309	2,505,267	
3	<sup>(c)</sup> DSM Balancing Account - OR		440, 442, 444	220,143	233,255	13,112	
4	<sup>(d)</sup> DSM Balancing Account - WA	3,149,691	440, 442, 444	5,307,149	5,537,783	3,380,325	
5	<sup>(e)</sup> Oregon Energy Conservation Charge	5,663,460	440, 442, 444	15,411,514	14,979,192	5,231,138	
6	<sup>(f)</sup> Deferred Excess Net Power Costs - CA	4,027,013	555	4,027,013			
7	<sup>(g)</sup> Deferred Excess RECs in Rates - UT	3,450,840	456	2,836,547	270,535	884,828	
8	<sup>(h)</sup> Deferred Excess RECs in Rates - WY	1,260,082	456	1,333,153	150,679	77,608	
9	<sup>(i)</sup> Decoupling Mechanism - WA	7,246,279	440, 442	504,628	1,988,906	8,730,557	
10	<sup>(j)</sup> Investment Tax Credit	292,140	190	50,925	17	241,232	
11	<sup>(k)</sup> Deferred Income Tax Electric	1,111,672,671	190, 282, 411.1	50,359,344	846,631	1,062,159,958	
12	Corporate Activity Tax - OR	526,768	409.1	11,770		514,998	
13	<sup>(l)</sup> Excess Income Tax Deferral	8,008,379	440, 442, 444	1,019,302	490,291	7,479,368	
14	<sup>(m)</sup> Other Postretirement	33,831,390		<sup>(a)</sup> 823,939	266,575	33,274,026	
15	<sup>(n)</sup> Postemployment Costs	8,942,329		<sup>(a)</sup> 517,257		8,425,072	
16	Bridger Mine Depreciation and Reclamation - OR	9,096,180			908,650	10,004,830	
17	Bridger Mine Depreciation and Reclamation - WA	6,373,520			637,352	7,010,872	
18	Cholla Unit No. 4 Closure and Decommissioning Costs - ID	2,335,179	131	76,862		2,258,317	
19	Cholla Plant Unit No. 4 Decommissioning Costs - OR	7,551,630	131	338,399		7,213,231	
20	Cholla Plant Unit No. 4 Decommissioning Costs - UT	17,685,099	131	572,236		17,112,863	
21	Cholla Plant Unit No. 4 Decommissioning Costs - WY	318,052	131	190,268	154,457	282,241	
22	Deferral of Coal Plant Closure Costs - WA	3,389,340			338,933	3,728,273	
23	Klamath Hydro Dam Removal - CA	261,711			133	261,844	
24	Unrealized Gain on Derivative Contracts	9,233,053			40,315,112	49,548,165	
25	<sup>(o)</sup> Greenhouse Gas Allowance Revenues - CA	5,093,570	456, 908	140	4,362,075	9,455,505	
26	<sup>(p)</sup> Solar on Multifamily Affordable Housing - CA	8,833,193	456, 908	1,502	601,291	9,432,982	
27	Emergency Service Resiliency Program - CA	228,092				228,092	
28	Solar Incentive Program - UT (Amortization period: 1 year, starting 01/2023)	447,395	440, 442, 444, 908	346,030	3,768	105,133	
29	STEP Pilot Program - UT (Amortization period: 1 year, starting 01/2023)	6,478,860	131	4,206,901	49,647	2,321,606	
30	Deferred Independent Evaluator Costs - UT	185,852	923	105,533		80,319	
31	<sup>(q)</sup> Catastrophic Event - CA	202,199	182.3	202,199			
32	Deferred Gains				462,106	462,106	
33	<sup>(r)(s)</sup> Utah Home Energy Lifeline	1,571,000	142, 232, 440, 442, 444	286,863	82,305	1,366,442	
34	<sup>(t)</sup> California Energy Savings Assistance Program	142,828	908, 909, 929	39,448	213,875	317,255	
35	FERC Rate True-up - OR (Amortization period: 3 years, starting 01/2021)	2,024,370	456	1,018,847	9,986	1,015,509	
36	<sup>(u)</sup> Blue Sky - CA	147,301	440, 442	19,545	48,808	176,564	
37	<sup>(v)</sup> Blue Sky - OR	1,040,411	440, 442, 555	4,755,201	5,172,436	1,457,646	

38	<sup>(a)</sup> Blue Sky - ID	174,432	440, 442	13,729	38,793	199,496
39	<sup>(a)</sup> Blue Sky - UT	4,806,761	440, 442	837,988	2,018,695	5,987,468
40	<sup>(a)</sup> Blue Sky - WA	463,218	440, 442	81,265	196,707	578,660
41	<sup>(a)</sup> Blue Sky - WY	563,785	440, 442	47,862	131,540	647,463
42	Depreciation Study Deferral - OR (Amortization period: 3 years, starting 01/2021)	1,415,221	440, 442, 444	709,332	6,995	712,884
43	Deferred Steam Accelerated Depreciation - WA (Amortization period: 3 years, starting 01/2021)	8,709,055	440, 442, 444	4,354,527		4,354,528
44	Direct Access 5-Year Opt Out - OR (Amortization period: 10 years, starting 02/2016)	4,399,309	442	442,329	30,963	3,987,943
45	<sup>(a)</sup> Transportation Electrification Program - OR	3,270,469	442, 908, 909	316,329	865,849	3,819,989
46	Transportation Electrification Program - CA	236,098			3,331	239,429
47	Transportation Electrification Pilot - UT (Amortization period: 5 years, starting 07/2022)	7,325,735	908	3,242,931	2,108,762	6,191,566
48	<sup>(a)</sup> Oregon Clean Fuels Program	10,336,278	908, 909	1,222,720		9,113,558
49	Pryor Mountain - OR (Amortization period: 3 years, starting 04/2023)	347,601	456	32,058	4,296	319,839
50	Pryor Mountain - WA	153,130			18,375	171,505
51	Fly Ash Sales - OR (Amortization period: 1 year, starting 04/2023)	1,402,077	456	409,276	15,796	1,008,597
52	<sup>(a)</sup> Low-Carbon Energy Standards - WY		922	6,715	433,568	426,853
41	TOTAL	1,315,911,588		107,676,126	86,448,315	1,294,683,777

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
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FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(b) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(c) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(d) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(e) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(f) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Weighted average amortization period is approximately one year.

(g) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Weighted average amortization period is approximately one year.

(h) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Weighted average amortization period is approximately one year.

(i) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(j) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Weighted average amortization period is approximately 39 years.

(k) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amounts primarily represent income tax liabilities related to the federal tax rate change from 35% to 21%, offset by income tax benefits related to certain property-related basis differences and other various differences that were previously passed on to customers and will be included in regulated rates when the temporary differences reverse.

(l) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Weighted average amortization period is approximately two years.

(m) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Weighted average amortization period of portion being amortized is approximately 13 years. Substantially represents amounts not yet recognized as a component of net periodic benefit cost.

(n) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Weighted average amortization period is approximately five years.

(o) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(p) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(q) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(r) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(s) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Includes utility assistance billing.

(t) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(u) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(v) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(w) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(x) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(y) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(z) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(aa) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(ab) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(ac) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities  
Amortization period varies depending on timing of underlying transactions.

(ad) Concept: DecreaseInOtherRegulatoryLiabilities  
Other postretirement costs are associated with labor and generally charged to operations and maintenance expense and construction work in progress. Other postretirement settlements are charged to Account 926, Employee pensions and benefits.

(ae) Concept: DecreaseInOtherRegulatoryLiabilities  
Other postemployment costs are associated with labor and generally charged to operations and maintenance expense and work in progress.

FERC FORM NO. 1/3-Q (REV 02-04)

Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3		
Electric Operating Revenues							
<p>1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.</p> <p>2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p> <p>5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.</p> <p>6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)</p> <p>7. See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.</p> <p>8. For Lines 2,4,5, and 6, see Page 304 for amounts relating to unbilled revenue by accounts.</p> <p>9. Include unmetered sales. Provide details of such Sales in a footnote.</p>							
Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	1,690,139,612		13,723,532			
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	1,402,707,475		15,335,751			
5	Large (or Ind.) (See Instr. 4)	1,014,569,394		13,547,230			
6	(444) Public Street and Highway Lighting	11,404,136		80,769			
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	4,118,820,617		42,687,282			
11	(447) Sales for Resale	160,647,522		2,338,345			
12	TOTAL Sales of Electricity	4,279,468,139		45,025,627			
13	(Less) (449.1) Provision for Rate Refunds						
14	TOTAL Revenues Before Prov. for Refunds	4,279,468,139		45,025,627			
15	Other Operating Revenues						
16	(450) Forfeited Discounts	11,825,408					
17	(451) Miscellaneous Service Revenues	5,612,255					
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	14,427,163					
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	43,464,190					
22	(456.1) Revenues from Transmission of Electricity of Others	130,548,689					
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	205,877,705					
27	TOTAL Electric Operating Revenues	4,485,345,844					

Line12, column (b) includes \$ of unbilled revenues.

Line12, column (d) includes MWH relating to unbilled revenues

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
FOOTNOTE DATA			
<b>(a) Concept: MiscellaneousServiceRevenues</b>			
Account 451, Miscellaneous service revenues, includes the following items that were \$250,000 or greater during the nine-months ended:			
			September 30, 2023
Account service charges - application fees, disconnects, reconnects and returned check charges		\$	4,548,551
Customer contract flat rate billings and facility buyout charges			1,060,854
<b>(b) Concept: OtherElectricRevenue</b>			
Account 456, Other electric revenues, includes the following items that were \$250,000 or greater during the nine-months ended:			
			September 30, 2023
Renewable energy credit sales, net of deferrals and amortization		\$	14,983,777
Fly-ash and by-product sales			10,615,419
Amortization of California greenhouse gas allowance revenue			5,954,978
Amortization of Oregon retail customers' allocated share of the incremental Open Access Transmission Tariff revenues associated with FERC Docket No. ER11-3643, net of deferrals			3,056,541
Amortization of Oregon clean fuels program credits			3,520,531
Contract assignment revenues			2,426,564
Steam sales			1,044,068
Revenues from generation interconnection and transmission service request studies			1,082,511

Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)					
1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.					
Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
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46	TOTAL				



Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
ELECTRIC PRODUCTION, OTHER POWER SUPPLY EXPENSES, TRANSMISSION AND DISTRIBUTION EXPENSES				
Report Electric production, other power supply expenses, transmission, regional market, and distribution expenses through the reporting period.				
Line No.	Account (a)	Year to Date Quarter (b)		
1	1. POWER PRODUCTION AND OTHER SUPPLY EXPENSES			
2	Steam Power Generation - Operation (500-509)	587,918,408		
3	Steam Power Generation – Maintenance (510-515)	132,852,193		
4	Total Power Production Expenses - Steam Power	720,770,601		
5	Nuclear Power Generation – Operation (517-525)			
6	Nuclear Power Generation – Maintenance (528-532)			
7	Total Power Production Expenses - Nuclear Power			
8	Hydraulic Power Generation – Operation (535-540.1)	31,080,206		
9	Hydraulic Power Generation – Maintenance (541-545.1)	5,593,834		
10	Total Power Production Expenses - Hydraulic Power	36,674,040		
11	Other Power Generation – Operation (546-550.1)	421,170,197		
12	Other Power Generation – Maintenance (551-554.1)	24,548,920		
13	Total Power Production Expenses - Other Power	445,719,117		
14	Other Power Supply Expenses			
15	(555) Purchased Power	736,487,556		
15.1	(555.1) Power Purchased for Storage Operations			
16	(556) System Control and Load Dispatching	2,607,575		
17	(557) Other Expenses	38,771,043		
18	Total Other Power Supply Expenses (line 15-17)	777,866,174		
19	Total Power Production Expenses (Total of lines 4, 7, 10, 13 and 18)	1,981,029,932		
20	2. TRANSMISSION EXPENSES			
21	Transmission Operation Expenses			
22	(560) Operation Supervision and Engineering	9,023,299		
24	(561.1) Load Dispatch-Reliability			
25	(561.2) Load Dispatch-Monitor and Operate Transmission System	5,579,847		
26	(561.3) Load Dispatch-Transmission Service and Scheduling			
27	(561.4) Scheduling, System Control and Dispatch Services	708,713		
28	(561.5) Reliability, Planning and Standards Development	2,350,281		
29	(561.6) Transmission Service Studies	114,005		
30	(561.7) Generation Interconnection Studies	1,536,403		
31	(561.8) Reliability, Planning and Standards Development Services	4,180,079		
32	(562) Station Expenses	3,862,251		
32.1	(562.1) Operation of Energy Storage Equipment			
33	(563) Overhead Lines Expenses	1,537,393		
34	(564) Underground Lines Expenses			
35	(565) Transmission of Electricity by Others	125,740,927		
36	(566) Miscellaneous Transmission Expenses	2,312,267		
37	(567) Rents	1,358,323		
38	(567.1) Operation Supplies and Expenses (Non-Major)			
39	TOTAL Transmission Operation Expenses (Lines 22 - 38)	158,303,788		
40	Transmission Maintenance Expenses			
41	(568) Maintenance Supervision and Engineering	1,181,693		
42	(569) Maintenance of Structures	256,672		
43	(569.1) Maintenance of Computer Hardware	25,852		
44	(569.2) Maintenance of Computer Software	47,488		



45	(569.3) Maintenance of Communication Equipment	3,991,301
46	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	
47	(570) Maintenance of Station Equipment	10,230,115
47.1	(570.1) Maintenance of Energy Storage Equipment	
48	(571) Maintenance of Overhead Lines	17,348,904
49	(572) Maintenance of Underground Lines	126,641
50	(573) Maintenance of Miscellaneous Transmission Plant	104,789
51	(574) Maintenance of Transmission Plant	
52	TOTAL Transmission Maintenance Expenses (Lines 41 – 51)	33,313,455
53	Total Transmission Expenses (Lines 39 and 52)	191,617,243
54	3. REGIONAL MARKET EXPENSES	
55	Regional Market Operation Expenses	
56	(575.1) Operation Supervision	
57	(575.2) Day-Ahead and Real-Time Market Facilitation	
58	(575.3) Transmission Rights Market Facilitation	
59	(575.4) Capacity Market Facilitation	
60	(575.5) Ancillary Services Market Facilitation	
61	(575.6) Market Monitoring and Compliance	
62	(575.7) Market Facilitation, Monitoring and Compliance Services	
63	Regional Market Operation Expenses (Lines 55 - 62)	
64	Regional Market Maintenance Expenses	
65	(576.1) Maintenance of Structures and Improvements	
66	(576.2) Maintenance of Computer Hardware	
67	(576.3) Maintenance of Computer Software	
68	(576.4) Maintenance of Communication Equipment	
69	(576.5) Maintenance of Miscellaneous Market Operation Plant	
70	Regional Market Maintenance Expenses (Lines 65-69)	
71	TOTAL Regional Control and Market Operation Expenses (Lines 63,70)	
72	4. DISTRIBUTION EXPENSES	
73	Distribution Operation Expenses (580-589)	66,907,522
74	Distribution Maintenance Expenses (590-598)	189,322,387
75	Total Distribution Expenses (Lines 73 and 74)	256,229,909

Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
<b>Electric Customer Accts, Service, Sales, Admin and General Expenses</b>				
Report the amount of expenses for customer accounts, service, sales, and administrative and general expenses year to date.				
Line No.	Account (a)	Year to Date Quarter (b)		
-	Operation			
1	(901-905) Customer Accounts Expenses	63,536,559		
2	(907-910) Customer Service and Information Expenses	129,126,100		
3	(911-917) Sales Expenses			
4	8. ADMINISTRATIVE AND GENERAL EXPENSES			
5	Operation			
6	(920) Administrative and General Salaries	62,461,436		
7	(921) Office Supplies and Expenses	12,265,909		
8	(Less) (922) Administrative Expenses Transferred-Credit	38,733,271		
9	(923) Outside Services Employed	36,842,462		
10	(924) Property Insurance	19,577,020		
11	(925) Injuries and Damages	1,733,277,911		
12	(926) Employee Pensions and Benefits	92,703,544		
13	(927) Franchise Requirements			
14	(928) Regulatory Commission Expenses	22,765,876		
15	(929) (Less) Duplicate Charges-Cr.	102,162,724		
16	(930.1) General Advertising Expenses	28,913		
17	(930.2) Miscellaneous General Expenses	2,048,677		
18	(931) Rents	(5,328,117)		
19	TOTAL Operation (Total of lines 6 thru 18)	1,835,747,636		
20	Maintenance			
21	(935) Maintenance of General Plant	29,224,606		
22	TOTAL Administrative and General Expenses (Total of lines 19 and 21)	1,864,972,242		

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: EmployeePensionsAndBenefits			
As required by Commission regulations, the cost of pensions, postretirement other than pensions and other employee benefits are reported in Account 926, Employee pensions and benefits. Pensions and benefits expense is associated with labor and generally charged to operations and maintenance expense and construction work in progress, therefore, pursuant to FERC Docket No. FA16-4, these pensions and benefits are offset in Account 929, Duplicate charges-credit.			
<a href="#">(b)</a> Concept: DuplicateChargesCredit			
Includes the offset of pensions and benefits in Account 926, Employee pensions and benefits, pursuant to FERC Docket No. FA16-4.			

Name of Respondent: PacifiCorp				This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission				Date of Report: 11/20/2023		Year/Period of Report End of: 2023/ Q3					
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")															
<p>1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</p> <p>5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p> <p>9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p>															
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
1	Airport Solar LLC	Airport Solar LLC	Portland General Electric Company	<sup>15</sup> LFP	SA 965	Trona Substation	Red Butte/Mona Sub	50	45,982	45,982	464,325		109,411 <sup>15</sup>	573,736	
2	Altop Energy Trading LLC	various signatories	various signatories	NF	SA 1059	various	various		30	30		226	14 <sup>15</sup>	240	
3	Arizona Electric Power Cooperative, Inc.	various signatories	various signatories	SFP	SA 1010	various	various		245	245		2,054	130 <sup>15</sup>	2,184	
4	Avangrid Renewables, LLC	various signatories	various signatories	NF	SA 121	various	various		29,620	29,620		553,346	35,096 <sup>15</sup>	588,442	
5	Avangrid Renewables, LLC	various signatories	various signatories	SFP	SA 122	various	various		12,831	12,831		113,225	7,178 <sup>15</sup>	120,403	
6	Avangrid Renewables, LLC	Avangrid Renewables, LLC and Utah Associated Municipal Power Systems	Avangrid Renewables, LLC and Utah Associated Municipal Power Systems	<sup>15</sup> OS	SA 476	Long Hollow, WY switching station	Long Hollow, WY switching station						47,621 <sup>15</sup>	47,621	
7	Avangrid Renewables, LLC	Exxon Mobil	Nevada Power Company	<sup>15</sup> LFP	SA 895	Trona Substation	Red Butte/Mona Sub	31	9,528	9,528	290,203		18,405 <sup>15</sup>	308,608	
8	Avangrid Renewables, LLC	Bonneville Power Administration	Oregon Direct Access	FNO	SA 742	Ponderosa Substation	various	33	72,560	72,560	308,814		150,192 <sup>15</sup>	459,006	
9	Basin Electric Power Cooperative, Inc.	Western Area Power Administration	Powder River Energy Corporation	FNO	SA 505	Yellowtail Sub	Sheridan Substation	10	17,868	17,868	90,928		14,105 <sup>15</sup>	105,033	
10	Basin Electric Power Cooperative, Inc.	Western Area Power Administration	Powder River Energy Corporation	NF	SA 607	various	various		41,030	41,030		370,537	23,500 <sup>15</sup>	394,037	
11	Black Hills/Colorado Electric Utility Company, L.P.	various signatories	various signatories	SFP	SA 562	various	various					930	59 <sup>15</sup>	989	
12	Black Hills Corporation	PacifiCorp	Montana-Dakota Utilities	FNO	SA 347	various	Sheridan Substation	51	74,538	74,538	476,252		30,205 <sup>15</sup>	506,457	
13	Black Hills Corporation	PacifiCorp	Black Hills Corporation	<sup>15</sup> LFP	SA 67	various	Wyodak Substation	52	41,854	41,854	483,671		30,676 <sup>15</sup>	514,347	
14	Black Hills Corporation	various signatories	various signatories	NF	SA 768	various	various		999	999		8,648	549 <sup>15</sup>	9,197	
15	Black Hills Power Marketing	various signatories	various signatories	NF	SA 43	various	various		310	310		2,633	167 <sup>15</sup>	2,800	

16	Bonneville Power Administration	Capacity exchanged and operated by each transmission provider with no receipt or delivery of energy.	Capacity exchanged and operated by each transmission provider with no receipt or delivery of energy.	<a href="#">OS</a>	RS 369	Midpoint Substation	Summer Lake Sub						
17	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	<a href="#">OS</a>	RS 237	various	various	426	344,519	344,519	1,187,099		1,187,099
18	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	<a href="#">LFP</a>	SA 656	Lost Creek Hydro Pit	Alvey Substation	58	22,382	22,382	541,712	<a href="#">\$</a> 7,778	549,490
19	Bonneville Power Administration	Bonneville Power Administration	Umpqua Indian Utility Cooperative	FNO	SA 229	Bonneville Power Administration	Gazley Substation	4	6,258	6,258	34,687	<a href="#">\$</a> 46,229	80,916
20	Bonneville Power Administration	Bonneville Power Administration	Benton Rural Electric Association	FNO	SA 539	Bonneville Power Administration	Tieton Substation	1	621	621	3,796	<a href="#">\$</a> 489	4,285
21	Bonneville Power Administration	Bonneville Power Administration	Umatilla Electric Cooperative Association and Columbia Basin Electric Cooperative, Inc.	FNO	SA 538	McNary Substation	Hinkle Substation	1	277	277	702	<a href="#">\$</a> 133	835
22	Bonneville Power Administration	Bonneville Power Administration	Umpqua Indian Utility Cooperative	FNO	SA 229A	Bonneville Power Administration	Gazley Substation					<a href="#">\$</a> 19,833	19,833
23	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	<a href="#">OS</a>	RS 368	Malin Substation	Malin Substation		47,701	47,701		<a href="#">\$</a> 63,396	63,396
24	Bonneville Power Administration	Bonneville Power Administration	Yakama Power	FNO	SA 328	Bonneville Power Administration	White Swan/Toppenish Substations	7	13,014	13,014	66,456	<a href="#">\$</a> 40,400	106,856
25	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO	SA 827	Bonneville Power Administration	Neff Substation	1	145	145		<a href="#">\$</a> 49	49
26	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO	SA 746	Goshen Substation	various	178	321,024	321,024	1,653,699	<a href="#">\$</a> 445,493	2,099,192
27	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	<a href="#">AD</a>	SA 746	Goshen Substation	various	375				<a href="#">\$</a> 1	1
28	Bonneville Power Administration	various signatories	various signatories	NF	SA 44	various	various				9,614	<a href="#">\$</a> 614	10,228
29	Bonneville Power Administration	various signatories	various signatories	FNO	SA 747	Goshen Substation	various	117	196,503	196,503	1,088,265	<a href="#">\$</a> 196,674	1,284,939
30	Bonneville Power Administration	Bonneville Power Administration	Public Utility District No. 1 of Clark County	FNO	SA 735	Cardwell-Merwin	Chelatchie/View 115kV	22	23,842	23,842	157,953	<a href="#">\$</a> 17,090	175,043
31	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO	SA 865	Goshen Substation	various	1	128	128		<a href="#">\$</a> 43	43
32	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO	SA 975	Bonneville Power Administration	various	1	2,691	2,691	12,032	<a href="#">\$</a> 1,595	13,627
33	Brookfield Renewable Trading and Marketing LP	various signatories	various signatories	NF	SA 941	various	various		21	21		<a href="#">\$</a> 6,617	7,037
34	Brookfield Renewable Trading and Marketing LP	various signatories	various signatories	SFP	SA 940	various	various				4		4
35	Calpine Energy Solutions, LLC	Bonneville Power Administration	Oregon Direct Access	FNO	SA 299	Bonneville Power Administration	various	20	36,925	36,925	189,484	<a href="#">\$</a> 31,481	220,965
36	City of Roseville	City of Roseville	City of Roseville	<a href="#">LFP</a>	SA 881	Malin 500 Substation	Round Mountain Sub	50			463,731	<a href="#">\$</a> 9,374	473,105
37	Clatskanie People's Utility District	Clatskanie People's Utility District	Clatskanie People's Utility District	<a href="#">LFP</a>	SA 899	Troutdale Substation	various	14	19,117	19,117	125,755	<a href="#">\$</a> 7,976	133,731
38	Clatskanie People's Utility District	Clatskanie People's Utility District	Clatskanie People's Utility District	<a href="#">LFP</a>	SA 901	Troutdale Substation	various	2			19,347	<a href="#">\$</a> 1,227	20,574
39	CP Energy Marketing (US) Inc.	various signatories	various signatories	SFP	SA 967	various	various				355	<a href="#">\$</a> 23	378

40	Deseret Generation and Transmission Co-operative	Deseret Generation and Transmission Co-operative	Deseret Generation and Transmission Co-operative	<a href="#">85</a> OS	RS 280	various	various	137	315,688	315,688	1,673,859	<a href="#">168</a> 655,204	2,329,063
41	Deseret Generation and Transmission Co-operative	Deseret Generation and Transmission Co-operative	Deseret Generation and Transmission Co-operative	<a href="#">85</a> AD	RS 280	various	various	109				<a href="#">168</a> (8)	(8)
42	Dynasty Power Inc.	various signatories	various signatories	NF	SA 1014	various	various		25,188	25,188		264,319 <a href="#">168</a> 16,781	281,100
43	Dynasty Power Inc.	various signatories	various signatories	SFP	SA 1013	various	various		4,714	4,714		56,178 <a href="#">168</a> 4,197	60,375
44	Energy Keepers, Inc.	various signatories	various signatories	NF	SA 814	various	various		6,330	6,330		39,688 <a href="#">168</a> 2,517	42,205
45	Energy Keepers, Inc.	various signatories	various signatories	SFP	SA 815	various	various		2,439	2,439		241,836 <a href="#">168</a> (52,215)	189,621
46	Evergreen Biopower LLC	NextEra Energy Resources, LLC	various signatories	<a href="#">85</a> LFP	SA 874	various	various	10	7,610	7,610	96,734	<a href="#">168</a> 16,493	113,227
47	Exelon Generation Company, LLC	Bonneville Power Administration	Oregon Direct Access	FNO	SA 943	Bonneville Power Administration	various	1	1,138	1,138	6,433	<a href="#">168</a> 1,030	7,463
48	Exelon Generation Company, LLC	various signatories	various signatories	NF	SA 759	various	various		36,539	36,539		393,637 <a href="#">168</a> 437,452	831,089
49	Exelon Generation Company, LLC	various signatories	various signatories	SFP	SA 760	various	various		55,615	55,615		145,101 <a href="#">168</a> 345,823	490,924
50	Fall River Rural Electric Cooperative, Inc.	Marysville Hydro Partners	Idaho Power Company	<a href="#">85</a> OS	RS 322	Targhee Substation	Goshen Substation					<a href="#">168</a> 37,827	37,827
51	Falls Creek H.P. Limited Partnership	Lakeview Airport 10	Portland General Electric	<a href="#">85</a> LFP	SA 868	Falls Creek H.P. Limited Partnership	Bonneville Power Administration	2	3,276	3,276	22,571	<a href="#">168</a> 2,951	25,522
52	Garrett Solar LLC	Garrett Solar LLC	Portland General Electric	<a href="#">85</a> LFP	SA 966	Wallula Substation	Wala-MIDC path	10	9,593	9,593	96,734	<a href="#">168</a> 23,083	119,817
53	Guzman Energy LLC	various signatories	various signatories	NF	SA 786	various	various		100,771	100,771		656,084 <a href="#">168</a> 41,633	697,717
54	Guzman Energy LLC	various signatories	various signatories	SFP	SA 785	various	various		4,891	4,891		68,099 <a href="#">168</a> 4,318	72,417
55	Idaho Power Company	Exxon Mobil	Nevada Power Company	<a href="#">85</a> LFP	SA 212	Trona Substation	Red Butte/Mona Sub	52	13,600	13,600	483,671	<a href="#">168</a> 30,676	514,347
56	Idaho Power Company	Exxon Mobil	Nevada Power Company	<a href="#">85</a> LFP	SA 1023	Trona Substation	Red Butte/Mona Sub	83			773,874	<a href="#">168</a> 29,605	803,479
57	Idaho Power Company	various signatories	various signatories	NF	SA 14	various	various		6,652	6,652		58,728 <a href="#">168</a> 3,722	62,450
58	Idaho Power Marketing Operations	various signatories	various signatories	SFP	SA 726	various	various					<a href="#">168</a> (253,783)	(253,783)
59	Los Angeles Department of Water & Power	various signatories	various signatories	SFP	SA 143	various	various		677	677		6,299 <a href="#">168</a> 399	6,698
60	Macquarie Energy LLC	various signatories	various signatories	NF	SA 755	various	various		41,494	41,494		324,488 <a href="#">168</a> 20,580	345,068
61	Macquarie Energy LLC	various signatories	various signatories	SFP	SA 754	various	various		1,006	1,006		30,950 <a href="#">168</a> 1,963	32,913
62	MAG Energy Solutions, Inc.	various signatories	various signatories	NF	SA 903	various	various		656	656		10,102 <a href="#">168</a> 641	10,743
63	MAG Energy Solutions, Inc.	various signatories	various signatories	<a href="#">85</a> AD	SA 903	various	various					<a href="#">168</a> (4)	(4)
64	MAG Energy Solutions, Inc.	various signatories	various signatories	SFP	SA 902	various	various		30	30		536 <a href="#">168</a> 34	570
65	Mercuria Energy America LLC	various signatories	various signatories	NF	SA 998	various	various		14,497	14,497		188,328 <a href="#">168</a> 11,946	200,274
66	Mercuria Energy America LLC	various signatories	various signatories	SFP	SA 997	various	various		47,707	47,707		238,443 <a href="#">168</a> 15,194	253,637
67	Moon Lake Electric Association Inc.	Moon Lake Electric Association	Moon Lake Electric Association	<a href="#">85</a> OS	RS 302	Duchesne	Duchesne		6,436	6,436		<a href="#">168</a> 5,106	5,106

68	Morgan Stanley Capital Group, Inc.	various signatories	various signatories	NF	SA 157	various	various		67,988	67,988		659,923	<a href="#">(a)</a> 41,850	701,773
69	Morgan Stanley Capital Group, Inc.	various signatories	various signatories	SFP	SA 160	various	various		97,310	97,310		512,177	<a href="#">(a)</a> 32,490	544,667
70	Navajo Tribal Utility Authority	Navajo Tribal Utility Authority	Navajo Tribal Utility Authority	FNO	SA 894	Four Corners	Pinto-Four Corners	2	8,765	8,765	51,435		<a href="#">(a)</a> 106,300	157,735
71	<a href="#">(a)</a> Nevada Power Company	various signatories	various signatories	NF	SA 455	various	various		27,457	27,457			<a href="#">(a)</a> 186,901	186,901
72	Nevada Power Company	various signatories	various signatories	SFP	SA 454	various	various		2,763	2,763			<a href="#">(a)</a> 18,246	18,246
73	NextEra Energy Resources, LLC	NextEra Energy Resources, LLC	Public Utility District No. 2 of Grant County	<a href="#">(a)</a> LFP	SA 733	Wallula Substation	Wala-MIDC path	110					<a href="#">(a)</a> 165,465	165,465
74	Pacific Gas & Electric Company	various signatories	various signatories	NF	SA 338	various	various		973	973		7,331	<a href="#">(a)</a> 466	7,797
75	Portland General Electric Company	Operation, maintenance or facility lease services with no receipt or delivery of energy.	Operation, maintenance or facility lease services with no receipt or delivery of energy.	<a href="#">(a)</a> OS	RS 137	various	various						<a href="#">(a)</a> 3,314	3,314
76	Phillips 66 Energy Trading	various signatories	various signatories	NF	SA 1081	various	various		1,375	1,375		7,441	<a href="#">(a)</a> 472	7,913
77	Phillips 66 Energy Trading	various signatories	various signatories	SFP	SA 1080	various	various						<a href="#">(a)</a> 3,562	3,562
78	Portland General Electric Company	various signatories	various signatories	NF	SA 8	various	various		1,327	1,327		14,325	<a href="#">(a)</a> 908	15,233
79	Powerex Corporation	Bonneville Power Administration	California Independent System Operator Corporation	<a href="#">(a)</a> LFP	SA 169	Bonneville Power Administration	CRAG View Substation	83	93,111	93,111	773,874		<a href="#">(a)</a> 49,081	822,955
80	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	<a href="#">(a)</a> LFP	SA 1016	Borah	Red Butte/Mona Sub	104	50,003	50,003	967,343		<a href="#">(a)</a> 61,351	1,028,694
81	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	<a href="#">(a)</a> LFP	SA 1017	Borah	Red Butte/Mona Sub	104	45,197	45,197	967,343		<a href="#">(a)</a> 61,351	1,028,694
82	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	<a href="#">(a)</a> LFP	SA 1040	Malin 500 Substation	Round Mountain Sub	100			967,343		<a href="#">(a)</a> 61,351	1,028,694
83	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	<a href="#">(a)</a> LFP	SA 700	Malin 500 Substation	Round Mountain Sub	100			927,462		<a href="#">(a)</a> 18,747	946,209
84	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	<a href="#">(a)</a> LFP	SA 701	Malin 500 Substation	Round Mountain Sub	100			927,462		<a href="#">(a)</a> 18,747	946,209
85	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	<a href="#">(a)</a> LFP	SA 702	Malin 500 Substation	Round Mountain Sub	100			927,462		<a href="#">(a)</a> 18,747	946,209
86	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	<a href="#">(a)</a> LFP	SA 748	Malin 500 Substation	Round Mountain Sub	50			463,731		<a href="#">(a)</a> 9,374	473,105
87	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	<a href="#">(a)</a> LFP	SA 749	Malin 500 Substation	Round Mountain Sub	150			1,391,193		<a href="#">(a)</a> 28,121	1,419,314
88	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	<a href="#">(a)</a> LFP	SA 995	Malin 500 Substation	Round Mountain Sub	100			927,462		<a href="#">(a)</a> 18,747	946,209

89	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	<a href="#">(a)</a> LFP	SA 996	Malin 500 Substation	Round Mountain Sub	100			927,462		<a href="#">(a)</a> 18,747	946,209
90	Powerex Corporation	various signatories	various signatories	NF	SA 47	various	various		73,452	73,452		1,977,645	<a href="#">(a)</a> 125,436	2,103,081
91	Powerex Corporation	various signatories	Sacramento Municipal Utility District	SFP	SA 151	various	various		185,203	185,203		394,544	<a href="#">(a)</a> 25,023	419,567
92	PUD No. 1 of Cowlitz County	PUD No. 1 of Cowlitz County	Bonneville Power Administration	<a href="#">(a)</a> OS	RS 234	Swift Unit No. 2	Woodland Substation						<a href="#">(a)</a> 54,818	54,818
93	Rainbow Energy Marketing Corporation	various signatories	various signatories	NF	SA 316	various	various		31,319	31,319		361,689	<a href="#">(a)</a> 22,935	384,624
94	Rainbow Energy Marketing Corporation	various signatories	various signatories	SFP	SA 261	various	various		4,926	4,926		41,345	<a href="#">(a)</a> 2,633	43,978
95	Sacramento Municipal Utility District	Sacramento Municipal Utility District	Sacramento Municipal Utility District	<a href="#">(a)</a> LFP	SA 863	Malin Substation	Malin Substation	20	30,951	30,951	183,795		<a href="#">(a)</a> 11,657	195,452
96	Salt River Project Agricultural Improvement and Power District	Salt River Project Agricultural Improvement and Power District	Salt River Project Agricultural Improvement and Power District	<a href="#">(a)</a> LFP	SA 809	Enel Cove Fort	Red Butte Substation	26	32,285	32,285	241,836		<a href="#">(a)</a> 15,338	257,174
97	Shell Energy North America (US), L.P.	NextEra Energy Resources, LLC	Public Utility District No. 2 of Grant County	<a href="#">(a)</a> LFP	SA 791	Wallula Substation	Wala-MIDC path	25	61,762	61,762	1,015,710		<a href="#">(a)</a> 64,419	1,080,129
98	Shell Energy North America (US), L.P.	various signatories	various signatories	NF	SA 23	various	various		7,916	7,916		237,252	<a href="#">(a)</a> 41,285	278,537
99	Shell Energy North America (US), L.P.	various signatories	various signatories	SFP	SA 162	various	various		51,616	51,616		289,900	<a href="#">(a)</a> 18,405	308,305
100	<a href="#">(a)</a> Sierra Pacific Power Company	Operation, maintenance or facility lease services with no receipt or delivery of energy.	Operation, maintenance or facility lease services with no receipt or delivery of energy.	<a href="#">(a)</a> OS	RS 674	Sigurd Substation	Utah-Nevada Border						<a href="#">(a)</a> 9,040	9,040
101	Southern California Edison Company	various signatories	various signatories	NF	SA 642	various	various		60,083	60,083		656,783	<a href="#">(a)</a> 273,555	930,338
102	Southern California Public Power Authority	Powerex Corporation	Southern California Public Power Authority	NF	SA 629	Tieton Substation	various						<a href="#">(a)</a> 21,202	21,202
103	State of South Dakota	Western Area Power Administration	Black Hills Corporation	<a href="#">(a)</a> LFP	SA 779	Yellowtail Sub	Wyodak Substation	4	4,922	4,922	38,694		<a href="#">(a)</a> 2,454	41,148
104	TEC Energy Inc.	various signatories	various signatories	NF	SA 1001	various	various		70	70		837	<a href="#">(a)</a> 53	890
105	Tenaska Power Services Co.	various signatories	various signatories	NF	SA 125	various	various		7,611	7,611		46,684	<a href="#">(a)</a> 32,863	79,547
106	Tenaska Power Services Co.	various signatories	various signatories	SFP	SA 126	various	various		179	179		1,300	<a href="#">(a)</a> 83	1,383
107	The Energy Authority, Inc.	various signatories	various signatories	NF	SA 310	various	various		13,585	13,585		148,856	<a href="#">(a)</a> 9,455	158,311
108	The Energy Authority, Inc.	various signatories	various signatories	SFP	SA 311	various	various		3,351	3,351		22,571	<a href="#">(a)</a> 1,432	24,003
109	Thermo No. 1 BE-01, LLC	Thermo Geothermal Project	various signatories	<a href="#">(a)</a> LFP	SA 568	South Milford Sub	Mona Substation	11	11,116	11,116	106,408		<a href="#">(a)</a> 19,145	125,553
110	TransAlta Energy Marketing (U.S.) Inc.	various signatories	various signatories	NF	SA 127	various	various		12,536	12,536		159,544	<a href="#">(a)</a> 10,127	169,671
111	TransAlta Energy Marketing (U.S.) Inc.	various signatories	various signatories	SFP	SA 128	various	various		146	146		8,274	<a href="#">(a)</a> 525	8,799
112	Tri-State Generation and Transmission Association, Inc.	various signatories	Tri-State Generation and Transmission Association, Inc.	FNO	SA 628	Dave Johnston Sub	Thermopolis Sub	14	29,694	29,694	129,155		<a href="#">(a)</a> 22,986	152,141



113	Tri-State Generation and Transmission Association, Inc.	various signatories	various signatories	NF	SA 33	various	various		3,352	3,352		20,198	<a href="#">file</a> 1,280	21,478
114	U.S. Bureau of Reclamation	Bonneville Power Administration	U.S. Bureau of Reclamation	FNO	SA 506	Walla Walla Sub	Burbank Pumps	1	1,156	1,156	5,305		<a href="#">file</a> 5,992	11,297
115	U.S. Bureau of Reclamation	Western Area Power Administration	Weber Basin Water Conservancy District	<a href="#">file</a> OS	RS 286	various	various		10,824	10,824	10,823			10,823
116	U.S. Bureau of Reclamation	Bonneville Power Administration	Crooked River Irrigation District	<a href="#">file</a> OS	RS 67	Redmond Substation	Crooked River Pumps		5,981	5,981	677			677
117	Utah Associated Municipal Power	Utah Associated Municipal Power Systems	Utah Associated Municipal Power	<a href="#">file</a> OS	RS 297	various	various	775	1,046,169	1,046,169	7,189,602		<a href="#">file</a> 1,246,805	8,436,407
118	Utah Associated Municipal Power	Utah Associated Municipal Power Systems	Utah Associated Municipal Power	<a href="#">file</a> AD	RS 297	various	various	436					<a href="#">file</a> 111	111
119	Utah Associated Municipal Power Systems	various signatories	various signatories	NF	SA 009	various	various		50	50		465	<a href="#">file</a> 29	494
120	Utah Municipal Power Agency	Utah Municipal Power Agency	Utah Municipal Power Agency	<a href="#">file</a> OS	RS 637	various	various	134	232,085	232,085	1,242,635		<a href="#">file</a> 238,634	1,481,269
121	Utah Municipal Power Agency	various signatories	various signatories	NF	SA 20	various	various		80,132	80,132		545,911	<a href="#">file</a> 34,774	580,685
122	Vitol, Inc	various signatories	various signatories	SFP	SA 1026	various	various		78,325	78,325		610,752	<a href="#">file</a> 38,709	649,461
123	Warm Springs Power Enterprises	Warm Springs Power Enterprises	Portland General Electric	<a href="#">file</a> OS	RS 591	Pelton Reregulating	Round Butte Sub		13,005	13,005			<a href="#">file</a> 29,925	29,925
124	Western Area Power Administration	Western Area Power Administration	Various Western Area Power Administration customers in PacifiCorp's control area.	<a href="#">file</a> OS	RS 262	various	various	330	424,007	398,567	591,920		<a href="#">file</a> 150,000	741,920
125	Western Area Power Administration	Western Area Power Administration	Various Western Area Power Administration customers in PacifiCorp's control area.	<a href="#">file</a> OS	RS 263	various	various		13,947	13,101			<a href="#">file</a> 11,094	11,094
126	Western Area Power Administration	Western Area Power Administration	various signatories	<a href="#">file</a> OS	RS 684	Dave Johnston Sub	various							
127	Western Area Power Administration	Western Area Power Administration	Western Area Power Administration	FNO	SA 175	Wyoming Distribution	Wyoming Distribution	2	5,309	5,309	22,653		<a href="#">file</a> 20,214	42,867
128	Western Area Power Adm CO River	Western Area Power Adm CO River	various signatories	NF	SA 132	various	various					22	<a href="#">file</a> 1	23
129	Western Area Power Administration Colorado Missouri	Western Area Power Adm CO River	various signatories	NF	SA 724	various	various		36,000	36,000		483,671	<a href="#">file</a> 30,676	514,347
130	Accrual								(3,494)	(997)			<a href="#">file</a> 650,566	650,566
35	TOTAL							4,890	5,054,950	5,031,161	31,811,572	11,000,445	6,928,808	49,740,825

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
FOOTNOTE DATA			
<div>(a) Concept: PaymentByCompanyOrPublicAuthority</div> <div>This footnote applies to all occurrences of "Nevada Power Company" on page 328. Nevada Power Company is a principal subsidiary of NV Energy, Inc., which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.</div>			
<div>(b) Concept: PaymentByCompanyOrPublicAuthority</div> <div>This footnote applies to all occurrences of "Sierra Pacific Power Company" on page 328. Sierra Pacific Power Company is a principal subsidiary of NV Energy, Inc., which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.</div>			
<div>(c) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 965) terminating on December 31, 2024.</div>			
<div>(d) Concept: StatisticalClassificationCode</div> <div>Ancillary services under the Open Access Transmission Tariff (1st Revised Service Agreement 476) in effect until superseded.</div>			
<div>(e) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 895) terminating on April 30, 2024.</div>			
<div>(f) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 67) terminating on December 31, 2023.</div>			
<div>(g) Concept: StatisticalClassificationCode</div> <div>Legacy contract executed between PacifiCorp and Bonneville Power Administration concerning the exchange of transmission services over agreed-upon facilities ("Midpoint-Meridian Transmission Agreement", Rate Schedule 369). This agreement runs concurrently with the AC Intertie Agreement (Rate Schedule 368), which terminates when the facilities subject to that agreement are taken out of service. See also page 332, Transmission of electricity by others, in this Form 3-Q.</div>			
<div>(h) Concept: StatisticalClassificationCode</div> <div>Legacy contract (3rd Revised Rate Schedule 237) executed between PacifiCorp and Bonneville Power Administration ("BPA") for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Contract subject to terminate upon the earlier of the termination of the "Exchange Agreement" between PacifiCorp and BPA or the time of the termination of all deliveries as defined in the agreement.</div>			
<div>(i) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 656) terminating on August 31, 2030.</div>			
<div>(j) Concept: StatisticalClassificationCode</div> <div>Legacy contract (5th Revised Rate Schedule 368) executed between PacifiCorp and Bonneville Power Administration for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Subject to termination upon mutual agreement.</div>			
<div>(k) Concept: StatisticalClassificationCode</div> <div>Network transmission service and distribution delivery service under the Open Access Transmission Tariff (3rd Revised Service Agreement 746) terminating on June 30, 2028.</div>			
<div>(l) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 881) terminating on February 29, 2028.</div>			
<div>(m) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 899) terminating on September 30, 2028.</div>			
<div>(n) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 901) terminating on September 30, 2023.</div>			
<div>(o) Concept: StatisticalClassificationCode</div> <div>Legacy contract executed between PacifiCorp and Deseret Generation and Transmission Co-operative for transmission service over agreed-upon facilities (6th Amended and Restated Transmission Service and Operating Agreement, Rate Schedule 280). Agreement subject to termination upon mutual agreement.</div>			
<div>(p) Concept: StatisticalClassificationCode</div> <div>Legacy contract executed between PacifiCorp and Deseret Generation and Transmission Co-operative for transmission service over agreed-upon facilities (6th Amended and Restated Transmission Service and Operating Agreement, Rate Schedule 280). Agreement subject to termination upon mutual agreement.</div>			
<div>(q) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 874) terminating on December 31, 2032.</div>			
<div>(r) Concept: StatisticalClassificationCode</div> <div>Legacy contract (Rate Schedule 322) executed between PacifiCorp and Fall River Rural Electric Cooperative, Inc. for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Terminating on July 31, 2027.</div>			
<div>(s) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 868) terminating on December 31, 2034.</div>			
<div>(t) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 966) terminating on November 30, 2024.</div>			
<div>(u) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff (9th Revised Service Agreement 212) terminating on May 31, 2024.</div>			
<div>(v) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff Service Agreement 1023) terminating on December 31, 2027.</div>			
<div>(w) Concept: StatisticalClassificationCode</div> <div>Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.</div>			
<div>(x) Concept: StatisticalClassificationCode</div> <div>Legacy contract (3rd Revised Rate Schedule 302) executed between PacifiCorp and Moon Lake Electric Association Inc. for transmission and interconnection service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Either party may terminate the agreement at any time after October 14, 2016, by providing two years written notice.</div>			
<div>(y) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 733) terminating on November 30, 2023.</div>			
<div>(z) Concept: StatisticalClassificationCode</div> <div>Legacy contract (1st Revised Rate Schedule 137) executed between PacifiCorp and Portland General Electric Company for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge for the Dalreed Substation, which terminated December 2013.</div>			
<div>(aa) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff (9th Revised Service Agreement 169) terminating on October 31, 2025.</div>			
<div>(ab) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 1016) terminating on June 30, 2024.</div>			
<div>(ac) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 1017) terminating on June 30, 2024.</div>			
<div>(ad) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 1040) terminating on September 30, 2023.</div>			
<div>(ae) Concept: StatisticalClassificationCode</div> <div>Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 700) terminating on April 1, 2027.</div>			

(af) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 701) terminating on April 1, 2027.
(ag) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 702) terminating on April 1, 2027.
(ah) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 748) terminating on December 31, 2023.
(ai) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 749) terminating on December 31, 2023.
(aj) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 995) terminating on December 31, 2025.
(ak) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 996) terminating on December 31, 2025.
(al) Concept: StatisticalClassificationCode
Legacy contract (Rate Schedule 234) providing for transmission and operation of Swift Hydroelectric plant No. 2 and for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Agreement may be terminated subsequent to the termination of the power contract as defined in the agreement by the customer providing at least six-months written notice and specifying the date on which the customer will assume responsibility of operations and maintenance of Swift Hydroelectric plant No. 2.
(am) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 863) terminating on June 30, 2027.
(an) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 809) terminating on October 31, 2025.
(ao) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (9th Revised Service Agreement 791) terminating upon written notification.
(ap) Concept: StatisticalClassificationCode
Legacy contract (Rate Schedule 674) executed between PacifiCorp and Sierra Pacific Power Company for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Terminated in September 2022.
(aq) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 779) terminating on August 31, 2024.
(ar) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 568) terminating on April 30, 2029.
(as) Concept: StatisticalClassificationCode
Legacy contract (3rd Revised Rate Schedule 286) executed between PacifiCorp and United States Department of the Interior, Bureau of Reclamation Weber Basin Water Conservancy District for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge for energy deliveries at and below 138kV. Agreement terminates any time after April 1, 2040 with four years written notification.
(at) Concept: StatisticalClassificationCode
Legacy contract (3rd Amended Rate Schedule 67) executed between PacifiCorp and United States Department of the Interior, Bureau of Reclamation Crooked River Irrigation District for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Agreement termination with one year written notice.
(au) Concept: StatisticalClassificationCode
Legacy contract executed between PacifiCorp and Utah Associated Municipal Power Systems for transmission service over agreed-upon facilities (4th Amended and Restated Transmission Service and Operating Agreement, 4th Revised Rate Schedule 297). Agreement subject to termination upon mutual agreement and replacement agreements are in effect.
(av) Concept: StatisticalClassificationCode
Legacy contract executed between PacifiCorp and Utah Associated Municipal Power Systems for transmission service over agreed-upon facilities (4th Amended and Restated Transmission Service and Operating Agreement, 4th Revised Rate Schedule 297). Agreement subject to termination upon mutual agreement and replacement agreements are in effect.
(aw) Concept: StatisticalClassificationCode
Legacy contract (5th Revised Rate Schedule 637) executed between PacifiCorp and Utah Municipal Power Agency for transmission service over agreed-upon facilities (Amended and Restated Transmission Service and Operating Agreement). Subject to termination upon mutual agreement and replacement agreements are in effect.
(ax) Concept: StatisticalClassificationCode
Legacy contract (Rate Schedule 591) executed between PacifiCorp and Warm Springs Power Enterprises for transmission service over agreed-upon facilities and/or subject to sole-use or facilities charge. Terminating on January 31, 2032.
(ay) Concept: StatisticalClassificationCode
Legacy contract (Rate Schedule 262) executed between PacifiCorp and Western Area Power Administration for transmission and interconnection service over agreed-upon facilities and/or subject to a sole-use or facilities charge for load service to preferential customers for deliveries of Colorado River Storage Project power and energy. Agreement terminates upon three years after written notice and mutual consent.
(az) Concept: StatisticalClassificationCode
Legacy contract (Rate Schedule 263) executed between PacifiCorp and Western Area Power Administration for transmission and interconnection service over agreed-upon facilities and/or subject to a sole-use or facilities charge for load service to low voltage customers for deliveries of power and energy from Salt Lake City Area Integrated Projects, including the Colorado River Storage Projects, to certain municipalities at service below 138kV. Agreement terminates upon three years after written notice and mutual consent.
(ba) Concept: StatisticalClassificationCode
Legacy contract (Rate Schedule 684) executed between PacifiCorp and Western Area Power Administration concerning the exchange of transmission services over agreed-upon facilities. The contract is subject to terminate upon the earlier of five years after written notice or June 30, 2042. See also page 332, Transmission of electricity by others in this Form No. 3-Q.
(bb) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(bc) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(bd) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(be) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(bf) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(bg) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(bh) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(bi) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(bj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Distribution voltage service charge. Primary delivery service. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service.
(bk) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.

[illegible]

[illegible]

[illegible]

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(fm) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fn) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract.
(fp) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Fixed termination fee associated with a contract cancellation applied for the duration of this agreement.
(fq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Charges for low-voltage transmission of power and energy.
(fr) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Distribution voltage service charge. Primary delivery service. Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fs) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(ft) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fu) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Represents the difference between actual wheeling revenues for the period as reflected on the individual line items within this schedule and the accruals credited to Account 456.1, Revenues from transmission of electricity for others, during the period.
FERC FORM NO. 1/3-Q (ED. 12-90)

Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
TRANSMISSION OF ELECTRICITY BY ISO/RTOS					
<div>1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO. 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a). 3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes. 4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided. 5. In column (d) report the revenue amounts as shown on bills or vouchers. 6. Report in column (e) the total revenues distributed to the entity listed in column (a).</div>					
Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
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43					
44					
45					
46					
47					
48					
49					
40	TOTAL				

Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 11/20/2023		Year/Period of Report End of: 2023/ Q3		
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)								
<p>1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.</p> <p>2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.</p> <p>3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to- Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.</p> <p>4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter ""TOTAL"" in column (a) as the last line.</p> <p>7. Footnote entries and provide explanations following all required data.</p>								
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Adams Solar Center, LLC	<sup>(a)(1)(b)</sup> LFP					<sup>(a)(1)(g)</sup> (15,174)	(15,174)
2	Adams Solar Center, LLC	<sup>(a)(1)</sup> OS					<sup>(a)(1)(g)</sup> (2,838)	(2,838)
3	American Gilsonite Company	<sup>(a)(1)(b)</sup> LFP					<sup>(a)(1)(g)</sup> (30,879)	(30,879)
4	American Gilsonite Company	<sup>(a)(1)</sup> OS					<sup>(a)(1)(g)</sup> (231)	(231)
5	Arizona Public Service Company	<sup>(a)(1)</sup> AD					<sup>(a)(1)(g)</sup> 3,288	3,288
6	Arizona Public Service Company	NF	1,270	1,270	5,459			5,459
7	Arizona Public Service Company	<sup>(a)(1)</sup> OS					<sup>(a)(1)(g)</sup> 139,689	139,689
8	Arizona Public Service Company	SFP	664,595	664,595	4,241,994			4,241,994
9	Ashland, City of	FNS	566	566		5,659		5,659
10	Avista Corporation	<sup>(a)(1)</sup> AD					<sup>(a)(1)(g)</sup> (64)	(64)
11	Avista Corporation	FNS	17,713	17,195	52,762			52,762
12	Avista Corporation	NF	21,673	21,673	136,295			136,295
13	Avista Corporation	<sup>(a)(1)</sup> OS					<sup>(a)(1)(g)</sup> (91)	(91)
14	Avista Corporation	SFP	5,184	5,184	27,389			27,389
15	Basin Electric Power Cooperative, Inc.	NF	324	324	483			483
16	Basin Electric Power Cooperative, Inc.	<sup>(a)(1)</sup> OS					<sup>(a)(1)(g)</sup> 136	136
17	Big Horn Rural Electric Company	<sup>(a)(1)(b)</sup> OLF	7,811	7,811			<sup>(a)(1)(g)</sup> 35,492	35,492
18	Bonneville Power Administration	<sup>(a)(1)</sup> AD					<sup>(a)(1)(g)</sup> 19,650	19,650
19	Bonneville Power Administration	FNS	944	983	1,888,434			1,888,434
20	Bonneville Power Administration	<sup>(a)(1)</sup> LFP	1,185,012	1,233,665	17,222,031			17,222,031
21	Bonneville Power Administration	NF	389,583	405,578	2,091,626			2,091,626
22	Bonneville Power Administration	<sup>(a)(1)</sup> OLF	636,955	663,107	661,200			661,200
23	Bonneville Power Administration	<sup>(a)(1)(c),(1)(d)</sup> OS					<sup>(a)(1)(g)</sup> 4,536,889	4,536,889
24	Bonneville Power Administration	SFP	14,076	14,654	746,028			746,028
25	Caerus Uinta LLC	<sup>(a)(1)(b)</sup> LFP					<sup>(a)(1)(g)</sup> (115,797)	(115,797)
26	Caerus Uinta LLC	<sup>(a)(1)</sup> OS					<sup>(a)(1)(g)</sup> (865)	(865)
27	California Independent System Operator Corporation	<sup>(a)(1)</sup> AD					<sup>(a)(1)(g)</sup> 170	170
28	California Independent System Operator Corporation	<sup>(a)(1)</sup> OS					<sup>(a)(1)(g)</sup> 2,902,787	2,902,787
29	California Independent System Operator Corporation	SFP				6,140		6,140
30	Chipeta Gas Processing LLC	<sup>(a)(1)(b)</sup> LFP					<sup>(a)(1)(g)</sup> (254,754)	(254,754)
31	Chipeta Gas Processing LLC	<sup>(a)(1)</sup> OS					<sup>(a)(1)(g)</sup> (1,904)	(1,904)
32	Deseret Generation & Transmission Cooperative	<sup>(a)(1)</sup> LFP	170,016	170,016	594,426			594,426

33	Deseret Generation & Transmission Cooperative	NF	473	473	2,977		2,977
34	Elbe Solar Center, LLC	(a) (b) LFP				(b) (63,210)	(63,210)
35	Elbe Solar Center, LLC	(b) OS				(b) (12,637)	(12,637)
36	Flathead Electric Cooperative, Inc.	(b) OS				(b) 18,573	18,573
37	Idaho Power Company	(b) AD				(b) 4	4
38	Idaho Power Company	FNS			3,454		3,454
39	Idaho Power Company	(b) LFP	1,126,080	1,126,080	4,005,999		4,005,999
40	Idaho Power Company	NF	29,303	29,303	154,507		154,507
41	Idaho Power Company	(b) (b) OLF				(b) 7,440	7,440
42	Idaho Power Company	(b) OS				(b) 29,825	29,825
43	Idaho Power Company	SFP	20,136	20,136	88,630		88,630
44	Los Angeles Department of Water and Power	(b) AD				(b) (161)	(161)
45	Los Angeles Department of Water and Power	NF	4,362	4,362	35,412		35,412
46	Los Angeles Department of Water and Power	(b) OS				(b) 3,524	3,524
47	Moon Lake Electric Association, Inc.	(b) FNS	5	5		(b) 70,796	70,796
48	Nevada Power Company	(b) AD				(b) 83	83
49	(b) Nevada Power Company	NF	2,632	2,632	13,358		13,358
50	(b) Nevada Power Company	(b) OS				(b) 2,919	2,919
51	(b) Nevada Power Company	SFP	22,200	22,200	92,500		92,500
52	NorthWestern Corporation	(b) AD				(b) 686	686
53	NorthWestern Corporation	NF	64,801	64,801	88,850		88,850
54	NorthWestern Corporation	(b) OS				(b) 68,711	68,711
55	NorthWestern Corporation	SFP	9,216	16,297	49,920		49,920
56	Platte River Power Authority	(b) LFP	55,200	55,200	245,147		245,147
57	Platte River Power Authority	(b) OS				(b) 9,068	9,068
58	Portland General Electric Company	(b) LFP	26,496	26,496	40,773		40,773
59	Portland General Electric Company	NF	1,627	1,627	2,789		2,789
60	Portland General Electric Company	(b) (b) OLF				(b) 158	158
61	Portland General Electric Company	(b) OS		365		(b) 4,022	4,022
62	Public Service Company of Colorado	(b) AD				(b) (1,926)	(1,926)
63	Public Service Company of Colorado	(b) LFP	124,042	124,042	637,019		637,019
64	Public Service Company of Colorado	NF	104,795	104,795	911,442		911,442
65	Public Service Company of Colorado	(b) OS				124,012 (b)	124,012
66	Public Service Company of New Mexico	(b) AD				(b) (880)	(880)
67	Salt River Project	(b) AD				(b) (735)	(735)
68	(b) Sierra Pacific Power Company	NF	4,760	4,760	21,423		21,423
69	(b) Sierra Pacific Power Company	(b) OS				(b) 563	563
70	Surprise Valley Electrification Corp.	(b) (b) OLF				(b) 1,881	1,881
71	Tri-State Generation and Transmission Association, Inc.	(b) LFP	105,984	105,984	296,919		296,919
72	Tri-State Generation and Transmission Association, Inc.	NF	4,380	4,380	48,591		48,591
73	Tri-State Generation and Transmission Association, Inc.	(b) OS				(b) 6,660	6,660
74	Western Area Power Administration	(b) AD				(b) 47	47
75	Western Area Power Administration	FNS	214,712	214,712	1,314,866		1,314,866
76	Western Area Power Administration	NF	350,066	350,066	1,232,512		1,232,512

77	Western Area Power Administration	<a href="#">(b)(1) (b)(3) (b)(7)(C)</a> OS					<a href="#">(b)(1) (b)(3)</a> 217,100	217,100
78	Western Area Power Administration	SFP	2,784	2,784	6,960			6,960
79	Accrual						<a href="#">(b)(1) (b)(3)</a> 1,000,816	1,000,816
	TOTAL		5,389,776	5,488,121	36,962,175	11,799	8,702,843	45,676,817

## FOOTNOTE DATA

(a) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers

Nevada Power Company is a principal subsidiary of NV Energy, Inc., which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

(b) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers

Nevada Power Company is a principal subsidiary of NV Energy, Inc., which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

(c) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers

Nevada Power Company is a principal subsidiary of NV Energy, Inc., which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

(d) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers

Nevada Power Company is a principal subsidiary of NV Energy, Inc., which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

(e) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers

Sierra Pacific Power Company is a wholly owned subsidiary of NV Energy, Inc. which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, Pacificorp's indirect parent company.

(f) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers

Sierra Pacific Power Company is a wholly owned subsidiary of NV Energy, Inc. which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, Pacificorp's indirect parent company.

(g) Concept: StatisticalClassificationCode

Reimbursement for third-party services.

(h) Concept: StatisticalClassificationCode

Adams Solar Center, LLC - contract termination date: October 30, 2036.

(i) Concept: StatisticalClassificationCode

Ancillary services.

(j) Concept: StatisticalClassificationCode

American Gilsonite Company - Contract Termination Date: February 29, 2024.

(k) Concept: StatisticalClassificationCode

Reimbursement for third-party services.

(l) Concept: StatisticalClassificationCode

Ancillary services.

(m) Concept: StatisticalClassificationCode

Settlement adjustment.

(n) Concept: StatisticalClassificationCode

Ancillary services.

(o) Concept: StatisticalClassificationCode

Settlement adjustment.

(p) Concept: StatisticalClassificationCode

Ancillary services.

(q) Concept: StatisticalClassificationCode

Ancillary services.

(r) Concept: StatisticalClassificationCode

Big Horn Rural Electric Company - contract termination date: March 10, 2024.

(s) Concept: StatisticalClassificationCode

Use of facilities.

(t) Concept: StatisticalClassificationCode

Settlement adjustment.

(u) Concept: StatisticalClassificationCode

Bonneville Power Administration - Contract Termination Dates: October 2023, December 2023, January 2024, July 2024, September 2024, October 2024, November 2024, October 2025, November 2025, January 2026, July 2026, September 2026, November 2026, December 2026, January 2027, March 2027, April 2027, July 2027, October 2027, November 2027, March 2028, July 2028, November 2033, December 2041, and evergreen.

(v) Concept: StatisticalClassificationCode

Bonneville Power Administration - Contract Termination Dates: September 30, 2027, November 30, 2041, and evergreen.

(w) Concept: StatisticalClassificationCode

Bonneville Power Administration - Legacy Contract executed between PacifiCorp and Bonneville Power Administration concerning the exchange of transmission services over agreed-upon facilities ("Midpoint-Meridian Transmission Agreement", Rate Schedule 369). This agreement runs concurrently with the AC Intertie Agreement (Rate Schedule 368), which terminates when the facilities subject to that agreement are taken out of service. See also page 328, Transmission of electricity for others, in this Form No. 3-Q.

(x) Concept: StatisticalClassificationCode

Use of facilities.

(y) Concept: StatisticalClassificationCode

Ancillary services.

(z) Concept: StatisticalClassificationCode

Caerus Uinta LLC - Contract Termination Date: March 31, 2025.

(aa) Concept: StatisticalClassificationCode

Reimbursement for third-party services.

(ab) Concept: StatisticalClassificationCode

Ancillary services.

(ac) Concept: StatisticalClassificationCode

Settlement adjustment.

(ad) Concept: StatisticalClassificationCode

Ancillary services.

(ae) Concept: StatisticalClassificationCode

Reimbursement for third-party services.

(af) Concept: StatisticalClassificationCode

Chipeta Gas Processing LLC - Contract Termination Date: February 29, 2024.

(ag) Concept: StatisticalClassificationCode

Ancillary services.

(ah) Concept: StatisticalClassificationCode

Deseret Generation & Transmission Cooperative - contract termination date: November 1, 2034.

(ai) Concept: StatisticalClassificationCode

Elbe Solar Center, LLC - contract termination date: October 30, 2036.

(aj) Concept: StatisticalClassificationCode
Reimbursement for third-party services.
(ak) Concept: StatisticalClassificationCode
Ancillary services.
(al) Concept: StatisticalClassificationCode
Use of facilities.
(am) Concept: StatisticalClassificationCode
Settlement adjustment.
(an) Concept: StatisticalClassificationCode
Idaho Power Company - contract termination dates: April 1, 2025 and July 1, 2025.
(ao) Concept: StatisticalClassificationCode
Use of facilities.
(ap) Concept: StatisticalClassificationCode
Idaho Power Company - The contract termination date of August 31, 2022 shall automatically renew for each successive one-year period thereafter unless or until the earlier of (i) one year following Department of Energy's receipt of written notice by PacifiCorp if due to a re-configuration of its transmission system, PacifiCorp no longer needs use of the Department of Energy Scoville Facilities; or (ii) upon mutual agreement of the parties.
(aq) Concept: StatisticalClassificationCode
Ancillary services.
(ar) Concept: StatisticalClassificationCode
Settlement adjustment.
(as) Concept: StatisticalClassificationCode
Ancillary services.
(at) Concept: StatisticalClassificationCode
Use of facilities.
(au) Concept: StatisticalClassificationCode
Settlement adjustment.
(av) Concept: StatisticalClassificationCode
Ancillary services.
(aw) Concept: StatisticalClassificationCode
Settlement adjustment.
(ax) Concept: StatisticalClassificationCode
Ancillary services.
(ay) Concept: StatisticalClassificationCode
Platte River Power Authority - contract termination date: October 31, 2027.
(az) Concept: StatisticalClassificationCode
Ancillary services.
(ba) Concept: StatisticalClassificationCode
Portland General Electric Company - contract termination date: April 1, 2027.
(bb) Concept: StatisticalClassificationCode
Portland General Electric Company - contract termination date: Upon two years written notice.
(bc) Concept: StatisticalClassificationCode
Use of facilities.
(bd) Concept: StatisticalClassificationCode
Ancillary services.
(be) Concept: StatisticalClassificationCode
Settlement adjustment.
(bf) Concept: StatisticalClassificationCode
Public Service Company of Colorado - contract termination dates: The date that all generating plants comprising PacifiCorp resources associated with this agreement have been retired from service or interests transferred; and November 1, 2025.
(bg) Concept: StatisticalClassificationCode
Ancillary services.
(bh) Concept: StatisticalClassificationCode
Settlement adjustment.
(bi) Concept: StatisticalClassificationCode
Settlement adjustment.
(bj) Concept: StatisticalClassificationCode
Ancillary services.
(bk) Concept: StatisticalClassificationCode
Use of facilities.
(bl) Concept: StatisticalClassificationCode
Surprise Valley Electrification Corp. - contract termination date: evergreen
(bm) Concept: StatisticalClassificationCode
Tri-State Generation and Transmission Association, Inc. - contract termination date: The date that all generating plants comprising PacifiCorp resources associated with this agreement have been retired from service or interests transferred.
(bn) Concept: StatisticalClassificationCode
Ancillary services.
(bo) Concept: StatisticalClassificationCode
Settlement adjustment.
(bp) Concept: StatisticalClassificationCode
Use of facilities.
(bq) Concept: StatisticalClassificationCode
Western Area Power Administration - Legacy contract (Rate Schedule 684) executed between PacifiCorp and Western Area Power Administration for transmission services over agreed-upon facilities. The contract is subject to terminate upon the earlier of five years after written notice and mutual agreement or June 30, 2042.
(br) Concept: StatisticalClassificationCode
Ancillary services.

(bs) Concept: OtherChargesTransmissionOfElectricityByOthers
Reimbursement for third-party services.
(bt) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(bu) Concept: OtherChargesTransmissionOfElectricityByOthers
Reimbursement for third-party services.
(bv) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(bw) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(bx) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(by) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(bz) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(ca) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cb) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(cc) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(cd) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(ce) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cf) Concept: OtherChargesTransmissionOfElectricityByOthers
Reimbursement for third-party services.
(cg) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(ch) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(ci) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cj) Concept: OtherChargesTransmissionOfElectricityByOthers
Reimbursement for third-party services.
(ck) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cl) Concept: OtherChargesTransmissionOfElectricityByOthers
Reimbursement for third-party services.
(cm) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cn) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(co) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(cp) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(cq) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cr) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(cs) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(ct) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(cu) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(cv) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cw) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(cx) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cy) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cz) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(da) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(db) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(dc) Concept: OtherChargesTransmissionOfElectricityByOthers

Ancillary services.
(dd) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(de) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(df) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dg) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(dh) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(di) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(dj) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(dk) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dl) Concept: OtherChargesTransmissionOfElectricityByOthers
Represents the difference between actual wheeling expenses for the period as reflected on the individual line items within this schedule and the accruals charged to Account 565, Transmission of electricity by others, during this period.
FERC FORM NO. 1/3-Q (REV. 02-04)



Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3	
Deprec, Depl and Amort of Elec Plant (403,403.1,404,and 405) (except Amortization of Acquisition Adjustments)						
1. Report the year to date amounts of depreciation expense, asset retirement cost depreciation, depletion and amortization, except amortization of acquisition adjustments for the accounts indicated and classified according to the plant functional groups described.						
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			45,902,213		45,902,213
2	Steam Production Plant	279,365,534				279,365,534
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	23,247,744		235,408		23,483,152
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	159,030,071		55,760		159,085,831
7	Transmission Plant	104,528,911				104,528,911
8	Distribution Plant	161,386,563				161,386,563
9	General Plant	38,672,848		496,890		39,169,738
10	Common Plant-Electric					
11	TOTAL	766,231,671	0	46,690,271		812,921,942

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
FOOTNOTE DATA			
<b>(a) Concept: DepreciationExpenseExcludingAmortizationOfAcquisitionAdjustments</b>			
Depreciation expense associated with transportation equipment is generally charged to operations and maintenance expense and construction work in progress. Depreciation expense associated with transportation equipment was \$18,479,824 during the nine-month period ended September 30, 2023.			
<b>(b) Concept: DepreciationExpenseForAssetRetirementCostsExcludingAmortizationgOfAcquisitionAdjustments</b>			
Generally, PacifiCorp records the depreciation expense of asset retirement obligations as a regulatory asset.			

Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS					
1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.					
Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	137,995	158,284	166,032	
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)				
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)				
7	Energy Imbalance Market (Account 555)	1,268,941	14,809,624	(15,607,470)	
46	TOTAL	1,406,936	14,967,908	(15,441,438)	

Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3	
<b>Monthly Peak Loads and Energy Output</b>						
<p>1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.</p> <p>2. Report in column (b) by month the system's output in Megawatt hours for each month.</p> <p>3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.</p> <p>4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.</p> <p>5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).</p>						
Line No.	Month (a)	Total Monthly Energy (MWH) (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	Monthly Peak Megawatts (See Instr. 4) (d)	Monthly Peak Day of Month (e)	Monthly Peak Hour (f)
	NAME OF SYSTEM: 0					
1	January	5,933,563	407,208	8,996	30	9
2	February	5,180,000	175,822	8,693	2	8
3	March	5,396,603	168,346	8,141	6	8
4	Total for Quarter 1	16,510,166	751,376			
5	April	4,807,284	227,089	7,855	3	9
6	May	4,889,265	147,079	7,911	19	17
7	June	5,019,321	149,693	9,214	30	18
8	Total for Quarter 2	14,715,870	523,861			
9	July	6,193,851	188,626	10,539	21	18
10	August	5,996,056	278,070	10,802	15	17
11	September	5,125,266	445,560	8,601	8	17
12	Total for Quarter 3	17,315,173	912,256			
41	Total					

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: MonthlyPeakLoad			
Peak load data is acquired from the system operational log which, in some cases, uses schedules to estimate actual values of borderline loads.			
<a href="#">(b)</a> Concept: DayOfMonthlyPeak			
Peak load data is acquired from the system operational log which, in some cases, uses schedules to estimate actual values of borderline loads.			
<a href="#">(c)</a> Concept: HourOfMonthlyPeak			
Peak load data is acquired from the system operational log which, in some cases, uses schedules to estimate actual values of borderline loads.			

Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report: 11/20/2023		Year/Period of Report End of: 2023/ Q3			
MONTHLY TRANSMISSION SYSTEM PEAK LOAD										
<p>1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.</p> <p>2. Report on Column (b) by month the transmission system's peak load.</p> <p>3. Report on Columns (c ) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).</p> <p>4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.</p>										
Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: 0									
1	January	17,892	30	8	9,137	713	3,589		3,121	1,332
2	February	16,690	2	8	8,875	648	3,589		2,223	1,355
3	March	15,646	27	9	8,312	545	3,589		1,905	1,295
4	Total for Quarter 1				26,324	1,906	10,767		7,249	3,982
5	April	15,161	4	9	8,006	501	3,589		1,792	1,273
6	May	15,015	19	17	8,066	329	3,589		1,664	1,367
7	June	17,270	30	18	9,376	420	3,720		2,145	1,609
8	Total for Quarter 2				25,448	1,250	10,898		5,601	4,249
9	July	19,053	21	17	10,758	500	3,716		2,078	2,001
10	August	20,655	16	17	10,909	470	3,716		3,633	1,927
11	September	16,953	8	17	8,753	367	3,718		2,515	1,600
12	Total for Quarter 3				30,420	1,337	11,150		8,226	5,528
13	October	0								
14	November	0								
15	December	0								
16	Total for Quarter 4									
17	Total				82,192	4,493	32,815		21,076	13,759

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 11/20/2023	Year/Period of Report End of: 2023/ Q3
FOOTNOTE DATA			
<div>(a) Concept: FirmNetworkServiceForSelf</div> <div>For the nine months being reported, the Net System Load information was compiled using metering and/or scheduling data. Reflects actual peak net system load for self at time of Transmission System Peak. Peak load includes behind-the-meter generation.</div>			
<div>(b) Concept: FirmNetworkServiceForOther</div> <div>For the nine months being reported, the Net System Load information was compiled using metering and/or scheduling data. Reflects actual peak of customers' load at time of Transmission System Peak.</div>			
<div>(c) Concept: LongTermFirmPointToPointReservations</div> <div>Amount updated from what was previously reported in the March 31, 2023 FERC 3Q and June 30, 2023 FERC 3Q, respectively.</div>			
<div>(d) Concept: LongTermFirmPointToPointReservations</div> <div>Amount updated from what was previously reported in the March 31, 2023 FERC 3Q and June 30, 2023 FERC 3Q, respectively.</div>			
<div>(e) Concept: LongTermFirmPointToPointReservations</div> <div>Amount updated from what was previously reported in the March 31, 2023 FERC 3Q and June 30, 2023 FERC 3Q, respectively.</div>			
<div>(f) Concept: LongTermFirmPointToPointReservations</div> <div>Amount updated from what was previously reported in the March 31, 2023 FERC 3Q and June 30, 2023 FERC 3Q, respectively.</div>			

<a href="#">(g)</a> Concept: LongTermFirmPointToPointReservations
Amount updated from what was previously reported in the March 31, 2023 FERC 3Q and June 30, 2023 FERC 3Q, respectively.
<a href="#">(h)</a> Concept: LongTermFirmPointToPointReservations
Amount updated from what was previously reported in the March 31, 2023 FERC 3Q and June 30, 2023 FERC 3Q, respectively.
<a href="#">(i)</a> Concept: LongTermFirmPointToPointReservations
For the nine months being reported, the Net System Load information was compiled using reservations in OASIS at time of Transmission System Peak. Long-term firm point-to-point reservations have been adjusted so that the monthly megawatt reservations represent an amount at system input as measured by the transmission system loss factor. This adjustment has been made to ensure that transmission rates are designed fairly and in a non-discriminatory manner and is consistent with the system input measurement utilized for other long-term firm users of PacifiCorp's transmission system, including network service.
<a href="#">(j)</a> Concept: ShortTermFirmPointToPointReservations
For the nine months being reported, the Net System Load information was compiled using reservations in OASIS at time of Transmission System Peak.
<a href="#">(k)</a> Concept: OtherService
For the nine months being reported, the Net System Load information was compiled using metering, scheduling and/or contractual data. Reflects actual peak and/or contractual demands of customers' load at time of Transmission System Peak.



Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 11/20/2023		Year/Period of Report End of: 2023/ Q3				
<b>Monthly ISO/RTO Transmission System Peak Load</b>										
<p>1. Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.</p> <p>2. Report on Column (b) by month the transmission system's peak load.</p> <p>3. Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).</p> <p>4. Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).</p> <p>5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).</p>										
Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: 0									
1	January									
2	February									
3	March									
4	Total for Quarter 1				0	0	0	0	0	0
5	April									
6	May									
7	June									
8	Total for Quarter 2				0	0	0	0	0	0
9	July									
10	August									
11	September									
12	Total for Quarter 3				0	0	0	0	0	0
13	October									
14	November									
15	December									
16	Total for Quarter 4				0	0	0	0	0	0
17	Total Year to Date/Year				0	0	0	0	0	0