

| |
|---|
| 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

| | |
|---|--|
| Exact Legal Name of Respondent (Company) PacifiCorp | Year/Period of Report End of: 2024/ Q2 |
|---|--|

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.)

| <u>Schedules</u> | <u>Pages</u> |
|--------------------------------|--------------|
| 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-fags-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 (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.

- 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 with:

- 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, unitizing, 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 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 field..."

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: 2024/ Q2 |
| 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) 08/26/2024 |
| Quarterly Corporate Officer Certification | | |
| 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. Kobliha | 03 Signature /s/ Nikki L. Kobliha | 04 Date Signed (Mo, Da, Yr) 08/26/2024 |
| 02 Title Senior Vice President and Chief Financial Officer | | |
| 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: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
|--|---|---|-------------------------------|---|
| List of Schedules | | | | |
| 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 | 1 | | |
| | List of Schedules (Electric Utility) | 2 | | |
| 1 | Important Changes During the Quarter | 108 | | |
| 2 | Comparative Balance Sheet | 110 | | |
| 3 | Statement of Income for the Quarter | 114 | | |
| 4 | Statement of Retained Earnings for the Quarter | 118 | | |
| 5 | Statement of Cash Flows | 120 | | |
| 6 | Notes to Financial Statements | 122 | | |
| 7 | Statement of Accum Comp Income, Comp Income, and Hedging Activities | 122a | | |
| 8 | Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep | 200 | | |
| 9 | Electric Plant In Service and Accum Provision For Depr by Function | 208 | | |
| 10 | Transmission Service and Generation Interconnection Study Costs | 231 | | |
| 11 | Other Regulatory Assets | 232 | | |
| 12 | Other Regulatory Liabilities | 278 | | |
| 13 | Elec Operating Revenues (Individual Schedule Lines 300-301) | 300 | | |
| 14 | Regional Transmission Service Revenues (Account 457.1) | 302 | Not Applicable | |
| 15 | Electric Prod, Other Power Supply Exp, Trans and Distrib Exp | 324 | | |
| 16 | Electric Customer Accts, Service, Sales, Admin and General Expenses | 325 | | |
| 17 | Transmission of Electricity for Others | 328 | | |
| 18 | Transmission of Electricity by ISO/RTOs | 331 | Not Applicable | |
| 19 | Transmission of Electricity by Others | 332 | | |
| 20 | Deprec, Depl and Amort of Elec Plant (403,403.1,404,and 405) (except Amortization of Acquisition Adjustments) | 338 | | |
| 21 | Amounts Included in ISO/RTO Settlement Statements | 397 | | |
| 22 | Monthly Peak Loads and Energy Output | 399 | | |
| 23 | Monthly Transmission System Peak Load | 400 | | |
| 24 | Monthly ISO/RTO Transmission System Peak Load | 400a | Not Applicable | |

Name of Respondent:
PacifiCorp

This report is:
(1) ☒ An Original
(2) ☐ A Resubmission

Date of Report:
08/26/2024

Year/Period of Report
End of: 2024/ Q2

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.

- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- State the estimated annual effect and nature of any important wage scale changes during the year.
- 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.
- 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.
- (Reserved.)
- 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.
- Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
- 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.

ITEM 1.

The following table includes new or modified franchise agreements. The fee represents the fee attached to the franchise agreement.

| State | Effective Date | Expiration Date | Fee |
|---------------------------|----------------|-----------------|------|
| California ⁽¹⁾ | | | |
| None | | | |
| Idaho ⁽²⁾ | | | |
| None | | | |
| Oregon ⁽³⁾ | | | |
| Scio | 05/21/2024 | 05/21/2034 | 5.0% |
| Redmond | 06/06/2024 | 06/06/2034 | 7.0% |
| Utah ⁽⁴⁾ | | | |
| Aurora | 03/01/2024 | 09/01/2026 | —% |
| Cornish | 04/01/2024 | 04/01/2034 | —% |
| Henefer | 06/24/2024 | 06/24/2034 | —% |
| Hinckley | 02/01/2024 | 02/01/2039 | 4.0% |
| Stockton | 03/01/2024 | 03/01/2044 | 5.0% |
| Wellington | 05/01/2024 | 05/01/2044 | 6.0% |
| Washington ⁽⁵⁾ | | | |
| None | | | |
| Wyoming ⁽⁶⁾ | | | |
| None | | | |

(1) In California, franchise agreement fees are an expense to PacifiCorp and are embedded in rates.

(2) In Idaho, PacifiCorp collects franchise agreement fees from customers and remits them directly to the applicable municipalities.

(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.

(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.

(5) In Washington, PacifiCorp collects associated taxes from customers and remits them directly to the applicable municipalities.

(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.

ITEM 2.

None.

ITEM 3.

None.

ITEM 4.

None.

ITEM 5.

For the six-month period ended June 30, 2024, PacifiCorp did not significantly increase or decrease its transmission or distribution territory.

ITEM 6.

Long-Term Debt

In January 2024, PacifiCorp issued \$500 million of its 5.10% First Mortgage Bonds due February 2029, \$700 million of its 5.30% First Mortgage Bonds due February 2031, \$1.1 billion of its 5.45% First Mortgage Bonds due February 2034, and \$1.5 billion of its 5.80% First Mortgage Bonds due January 2055, for a total of \$3.8 billion. PacifiCorp initially used a portion of the net proceeds to repay outstanding short-term debt and intends to use the remaining net proceeds to fund capital expenditures and for general corporate purposes.

State commission authorizations for the above issuances totaling \$3.8 billion of long-term debt were as follows:

Oregon Public Utility Commission ("OPUC") – Docket No. UF-4337(1), Order No. 23-421, dated November 2, 2023.

Idaho Public Utilities Commission ("IPUC") – Case No. PAC-E-23-03, Order 35723, dated March 29, 2023, effective through September 30, 2028.

In March 2024, PacifiCorp applied for additional long-term debt issuance authority from the OPUC and the IPUC. In April 2024, the OPUC and the IPUC approved PacifiCorp to issue an additional \$5.0 billion of long-term debt. PacifiCorp also must make a notice filing with the Washington Utilities and Transportation Commission prior to any future long-term debt issuance. Also, as of June 30, 2024, 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. In July 2024, PacifiCorp filed a new shelf registration statement with the United States Securities and Exchange Commission to issue an indeterminate amount of first mortgage bonds and unsecured debt securities through July 2027. PacifiCorp's previous shelf registration was deregistered.

State commission authorizations approving the issuance of an additional \$5.0 billion of long-term debt are as follows:

OPUC – Docket No. UF-4354(1), Order No. 24-240, dated July 24, 2024.

IPUC – Case No. PAC-E-24-03, Order 36136, dated April 12, 2024, effective through April 12, 2029.

Credit Facility and Letter of Credit

In June 2024, PacifiCorp terminated its existing \$900 million unsecured delayed draw term loan facility expiring in June 2025 and entered into a new \$900 million 364-day unsecured credit facility expiring in June 2025.

As of June 30, 2024, PacifiCorp had no letters of credit outstanding under its \$2.0 billion revolving credit facility expiring in June 2027 and had an additional \$34 million of letters of credit outstanding in support of certain transactions required by third parties.

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

ITEM 7.

None.

ITEM 8.

For the six–month period ended June 30, 2024, PacifiCorp's bargaining unit wage scale changes were as follows:

| Unions Represented | % Increase ⁽¹⁾ | Effective Date(s) | Estimated Annual Financial Impact ⁽²⁾ |
|--------------------------------------|---------------------------|-------------------|--|
| IBEW 57 Power Delivery (UT, ID & WY) | 4.22% | 01/26/2024 | \$ 4,057,245 |
| IBEW 57 Power Supply (UT, ID & WY) | 4.22% | 01/26/2024 | 1,606,152 |
| IBEW 57 Combustion Turbine (UT) | 4.22% | 01/26/2024 | 161,624 |
| IBEW 125 (OR, WA) | 2.23% | 01/26/2024 | 787,437 |
| IBEW 659 (OR, CA) | 3.62% | 04/26/2024 | 1,315,947 |
| UWUA 197 (OR) | 1.38% | 05/26/2024 | 25,560 |
| IBEW 57 Laramie (WY) | 2.33% | 06/26/2024 | 20,023 |
| Total | | | <u>\$ 7,973,988</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 projected annual wages for the same calendar year prior to any new wage scale changes.

(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 9 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 six--month period ended June 30, 2024, other than preferred stock dividends declared and paid. |
| ITEM 12. None. |
| ITEM 13. On January 2, 2024, Mr. Stefan A. Bird resigned as Pacific Power's President and Chief Executive Officer. On April 2, 2024, Mr. Gary W. Hogeveen resigned as Rocky Mountain Power's President and Chief Executive Officer. On May 1, 2024, Mr. Ryan L. Flynn was elected as Pacific Power's President, and Mr. Richard J. Garlish was elected as Rocky Mountain Power's President. |
| 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: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| 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 | UTILITY PLANT | | | | |
| 2 | Utility Plant (101-106, 114) | 200 | 34,599,498,751 | 34,043,912,436 | |
| 3 | Construction Work in Progress (107) | 200 | 5,466,699,384 | 4,719,845,635 | |
| 4 | TOTAL Utility Plant (Enter Total of lines 2 and 3) | | 40,066,198,135 | 38,763,758,071 | |
| 5 | (Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115) | 200 | 13,557,041,595 | 13,094,069,120 | |
| 6 | Net Utility Plant (Enter Total of line 4 less 5) | | 26,509,156,540 | 25,669,688,951 | |
| 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) | | 26,509,156,540 | 25,669,688,951 | |
| 15 | Utility Plant Adjustments (116) | | | | |
| 16 | Gas Stored Underground - Noncurrent (117) | | | | |
| 17 | OTHER PROPERTY AND INVESTMENTS | | | | |
| 18 | Nonutility Property (121) | | 22,753,118 | 21,155,095 | |
| 19 | (Less) Accum. Prov. for Depr. and Amort. (122) | | 3,298,550 | 3,283,929 | |
| 20 | Investments in Associated Companies (123) | | 69,928 | 69,928 | |
| 21 | Investment in Subsidiary Companies (123.1) | 224 | 151,493,774 | 156,585,163 | |
| 23 | Noncurrent Portion of Allowances | 228 | | | |
| 24 | Other Investments (124) | | 112,913,831 | 111,023,868 | |
| 25 | Sinking Funds (125) | | | | |
| 26 | Depreciation Fund (126) | | | | |
| 27 | Amortization Fund - Federal (127) | | | | |
| 28 | Other Special Funds (128) | | 187,075,868 | 174,123,261 | |
| 29 | Special Funds (Non Major Only) (129) | | | | |
| 30 | Long-Term Portion of Derivative Assets (175) | | 3,537,779 | 2,200,107 | |
| 31 | Long-Term Portion of Derivative Assets - Hedges (176) | | | | |
| 32 | TOTAL Other Property and Investments (Lines 18-21 and 23-31) | | 474,545,748 | 461,873,493 | |
| 33 | CURRENT AND ACCRUED ASSETS | | | | |
| 34 | Cash and Working Funds (Non-major Only) (130) | | | | |
| 35 | Cash (131) | | 12,358,339 | 13,593,270 | |
| 36 | Special Deposits (132-134) | | | 85,529 | |
| 37 | Working Fund (135) | | | | |
| 38 | Temporary Cash Investments (136) | | 1,228,416,885 | 113,626,658 | |
| 39 | Notes Receivable (141) | | 1,395,148 | 1,391,069 | |
| 40 | Customer Accounts Receivable (142) | | 566,573,105 | 579,437,294 | |
| 41 | Other Accounts Receivable (143) | | 109,054,096 | 445,112,582 | |
| 42 | (Less) Accum. Prov. for Uncollectible Acct.-Credit (144) | | 25,715,265 | 30,393,528 | |
| 43 | Notes Receivable from Associated Companies (145) | | | | |
| 44 | Accounts Receivable from Assoc. Companies (146) | | 33,372,640 | 131,922,056 | |
| 45 | Fuel Stock (151) | 227 | 189,353,161 | 103,923,863 | |
| 46 | Fuel Stock Expenses Undistributed (152) | 227 | | | |
| 47 | Residuals (Elec) and Extracted Products (153) | 227 | | | |
| 48 | Plant Materials and Operating Supplies (154) | 227 | 500,371,133 | 428,441,000 | |
| 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 | 2,677,526 | 2,677,526 | |
| 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) | | 180,659,176 | 224,499,606 | |
| 58 | Advances for Gas (166-167) | | | | |
| 59 | Interest and Dividends Receivable (171) | | 1,919,249 | | |
| 60 | Rents Receivable (172) | | 3,013,676 | 3,901,329 | |
| 61 | Accrued Utility Revenues (173) | | 358,113,000 | 295,002,000 | |

| | | | | |
|----|---|------|----------------|----------------|
| 62 | Miscellaneous Current and Accrued Assets (174) | | | |
| 63 | Derivative Instrument Assets (175) | | 8,288,858 | 17,486,121 |
| 64 | (Less) Long-Term Portion of Derivative Instrument Assets (175) | | 3,537,779 | 2,200,107 |
| 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) | | 3,166,312,948 | 2,328,506,268 |
| 68 | DEFERRED DEBITS | | | |
| 69 | Unamortized Debt Expenses (181) | | 80,759,587 | 57,531,239 |
| 70 | Extraordinary Property Losses (182.1) | 230a | | |
| 71 | Unrecovered Plant and Regulatory Study Costs (182.2) | 230b | | |
| 72 | Other Regulatory Assets (182.3) | 232 | 2,720,837,404 | 2,499,768,478 |
| 73 | Prelim. Survey and Investigation Charges (Electric) (183) | | 25,512,924 | 26,480,769 |
| 74 | Preliminary Natural Gas Survey and Investigation Charges 183.1) | | | |
| 75 | Other Preliminary Survey and Investigation Charges (183.2) | | | |
| 76 | Clearing Accounts (184) | | 806,903 | 7,146 |
| 77 | Temporary Facilities (185) | | 140,134 | 157,584 |
| 78 | Miscellaneous Deferred Debits (186) | 233 | 146,889,033 | 131,002,548 |
| 79 | Def. Losses from Disposition of Utility Plt. (187) | | | |
| 80 | Research, Devel. and Demonstration Expend. (188) | 352 | | |
| 81 | Unamortized Loss on Reaquired Debt (189) | | 1,828,073 | 1,997,811 |
| 82 | Accumulated Deferred Income Taxes (190) | 234 | 1,019,936,021 | 928,229,377 |
| 83 | Unrecovered Purchased Gas Costs (191) | | | |
| 84 | Total Deferred Debits (lines 69 through 83) | | 3,996,710,079 | 3,645,174,952 |
| 85 | TOTAL ASSETS (lines 14-16, 32, 67, and 84) | | 34,146,725,315 | 32,105,243,664 |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: PacifiCorp | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| FOOTNOTE DATA | | | |
| (a) Concept: AccountsReceivableFromAssociatedCompanies | | | |
| As of June 30, 2024, Account 146, Accounts receivable from associated companies, included \$7,256,255 of income tax receivable from Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company. | | | |
| (b) Concept: AccountsReceivableFromAssociatedCompanies | | | |
| As of December 31, 2023, Account 146, Accounts receivable from associated companies, included \$123,381,448 of income tax receivable from Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company. | | | |

FERC FORM No. 1/3-Q (REV. 12-03)

Page 110-111

| | | | | | |
|---|--|---|--|----------------------------------|---|
| Name of Respondent: PacifiCorp | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| 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 | PROPRIETARY CAPITAL | | | | |
| 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 | 5,457,729,674 | 5,401,125,738 | |
| 12 | Unappropriated Undistributed Subsidiary Earnings (216.1) | 118 | 95,149,062 | 100,240,452 | |
| 13 | (Less) Reacquired Capital Stock (217) | 250 | | | |
| 14 | Noncorporate Proprietorship (Non-major only) (218) | | | | |
| 15 | Accumulated Other Comprehensive Income (219) | 122(a)(b) | (10,084,820) | (10,369,236) | |
| 16 | Total Proprietary Capital (lines 2 through 15) | | 10,024,100,307 | 9,972,303,345 | |
| 17 | LONG-TERM DEBT | | | | |
| 18 | Bonds (221) | 256 | 13,868,150,000 | 10,493,150,000 | |
| 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) | | | | |
| 23 | (Less) Unamortized Discount on Long-Term Debt-Debit (226) | | 37,043,959 | 25,686,565 | |
| 24 | Total Long-Term Debt (lines 18 through 23) | | 13,831,106,041 | 10,467,463,435 | |
| 25 | OTHER NONCURRENT LIABILITIES | | | | |
| 26 | Obligations Under Capital Leases - Noncurrent (227) | | 22,173,684 | 20,578,928 | |
| 27 | Accumulated Provision for Property Insurance (228.1) | | 711,293 | 894,600 | |
| 28 | Accumulated Provision for Injuries and Damages (228.2) | | 1,315,868,598 | 1,572,643,695 | |
| 29 | Accumulated Provision for Pensions and Benefits (228.3) | | 57,443,901 | 59,657,269 | |
| 30 | Accumulated Miscellaneous Operating Provisions (228.4) | | 26,701,012 | 27,276,601 | |
| 31 | Accumulated Provision for Rate Refunds (229) | | 971,425 | 971,425 | |
| 32 | Long-Term Portion of Derivative Instrument Liabilities | | 13,422,279 | 19,997,035 | |
| 33 | Long-Term Portion of Derivative Instrument Liabilities - Hedges | | | | |
| 34 | Asset Retirement Obligations (230) | | 344,603,428 | 355,525,424 | |
| 35 | Total Other Noncurrent Liabilities (lines 26 through 34) | | 1,781,895,620 | 2,057,544,977 | |
| 36 | CURRENT AND ACCRUED LIABILITIES | | | | |
| 37 | Notes Payable (231) | | | 1,605,961,000 | |
| 38 | Accounts Payable (232) | | 1,246,244,077 | 1,390,952,592 | |
| 39 | Notes Payable to Associated Companies (233) | | | 40,810,129 | |
| 40 | Accounts Payable to Associated Companies (234) | | 158,633,298 | 139,299,855 | |
| 41 | Customer Deposits (235) | | 29,437,818 | 28,663,856 | |
| 42 | Taxes Accrued (236) | 262 | 99,166,204 | 40,928,851 | |
| 43 | Interest Accrued (237) | | 255,971,078 | 153,832,529 | |
| 44 | Dividends Declared (238) | | 40,475 | 40,475 | |
| 45 | Matured Long-Term Debt (239) | | | | |
| 46 | Matured Interest (240) | | | | |
| 47 | Tax Collections Payable (241) | | 26,501,564 | 22,991,961 | |
| 48 | Miscellaneous Current and Accrued Liabilities (242) | | 644,631,142 | 228,301,336 | |
| 49 | Obligations Under Capital Leases-Current (243) | | 4,063,377 | 3,342,899 | |
| 50 | Derivative Instrument Liabilities (244) | | 99,625,409 | 83,570,102 | |
| 51 | (Less) Long-Term Portion of Derivative Instrument Liabilities | | 13,422,279 | 19,997,035 | |
| 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) | | 2,550,892,163 | 3,718,698,550 | |
| 55 | DEFERRED CREDITS | | | | |
| 56 | Customer Advances for Construction (252) | | 271,405,047 | 246,675,415 | |
| 57 | Accumulated Deferred Investment Tax Credits (255) | 266 | 10,069,728 | 10,061,962 | |
| 58 | Deferred Gains from Disposition of Utility Plant (256) | | | | |
| 59 | Other Deferred Credits (253) | 269 | 382,729,946 | 404,242,063 | |
| 60 | Other Regulatory Liabilities (254) | 278 | 1,177,209,779 | 1,176,960,899 | |

| | | | | |
|----|--|-----|----------------|----------------|
| 61 | Unamortized Gain on Reacquired Debt (257) | | | |
| 62 | Accum. Deferred Income Taxes-Accel. Amort.(281) | 272 | 116,782,487 | 122,977,940 |
| 63 | Accum. Deferred Income Taxes-Other Property (282) | | 3,268,885,499 | 3,253,177,664 |
| 64 | Accum. Deferred Income Taxes-Other (283) | | 731,648,698 | 675,137,414 |
| 65 | Total Deferred Credits (lines 56 through 64) | | 5,958,731,184 | 5,889,233,357 |
| 66 | TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65) | | 34,146,725,315 | 32,105,243,664 |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: PacifiCorp | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| FOOTNOTE DATA | | | |
| (a) Concept: TaxesAccrued | | | |
| As of June 30, 2024, Account 236, Taxes accrued, included \$26,070,994 of income tax payable to Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company. | | | |
| (b) Concept: NotesPayableToAssociatedCompanies | | | |
| 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 December 31, 2023, the interest rate on the outstanding loan balance was 5.65%. | | | |

FERC FORM No. 1/3-Q (REV. 12-03)

| Name of Respondent: PacifiCorp | | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | | | Date of Report: 08/26/2024 | | Year/Period of Report End of: 2024/ Q2 | | | |
|---|--|---------------------|---|---|--|--|--|---|---|--|---|--|
| STATEMENT OF INCOME | | | | | | | | | | | | |
| Quarterly <div>1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only. 2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year. 3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter. 4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter. 5. If additional columns are needed, place them in a footnote.</div> Annual or Quarterly if applicable <div>6. Do not report fourth quarter data in columns (e) and (f) 7. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over Lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals. 8. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above. 9. Use page 122 for important notes regarding the statement of income for any account thereof. 10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases. 11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts. 12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122. 13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes. 14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports. 15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.</div> | | | | | | | | | | | | |
| Line No. | Title of Account (a) | (Ref.) Page No. (b) | Total Current Year to Date Balance for Quarter/Year (c) | Total Prior Year to Date Balance for Quarter/Year (d) | Current 3 Months Ended - Quarterly Only - No 4th Quarter (e) | Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f) | Electric Utility Current Year to Date (in dollars) (g) | Electric Utility Previous Year to Date (in dollars) (h) | Gas Utility Current Year to Date (in dollars) (i) | Gas Utility Previous Year to Date (in dollars) (j) | Other Utility Current Year to Date (in dollars) (k) | Other Utility Previous Year to Date (in dollars) (l) |
| 1 | UTILITY OPERATING INCOME | | | | | | | | | | | |
| 2 | Operating Revenues (400) | 300 | 3,033,205,716 | 2,810,047,450 | 1,486,488,490 | 1,327,412,944 | 3,033,205,716 | 2,810,047,450 | | | | |
| 3 | Operating Expenses | | | | | | | | | | | |
| 4 | Operation Expenses (401) | 320 | 1,955,726,008 | 1,906,684,093 | 1,076,512,085 | 723,571,352 | 1,955,726,008 | 1,906,684,093 | | | | |
| 5 | Maintenance Expenses (402) | 320 | 339,696,803 | 278,105,593 | 173,182,796 | 137,070,973 | 339,696,803 | 278,105,593 | | | | |
| 6 | Depreciation Expense (403) | 336 | 524,230,892 | 506,956,839 | 259,634,193 | 253,503,888 | 524,230,892 | 506,956,839 | | | | |
| 7 | Depreciation Expense for Asset Retirement Costs (403.1) | 336 | 0 | | | | | | | | | |
| 8 | Amort. & Depl. of Utility Plant (404-405) | 336 | 34,919,544 | 31,014,707 | 18,012,729 | 15,393,160 | 34,919,544 | 31,014,707 | | | | |
| 9 | Amort. of Utility Plant Acq. Adj. (406) | 336 | 188,493 | 188,493 | 94,246 | 94,246 | 188,493 | 188,493 | | | | |
| 10 | Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407) | | | | | | | | | | | |
| 11 | Amort. of Conversion Expenses (407.2) | | | | | | | | | | | |
| 12 | Regulatory Debits (407.3) | | 8,766,536 | 6,732,805 | 4,432,827 | 3,196,936 | 8,766,536 | 6,732,805 | | | | |
| 13 | (Less) Regulatory Credits (407.4) | | 1,328,799 | | 583,026 | | 1,328,799 | | | | | |
| 14 | Taxes Other Than Income Taxes (408.1) | 262 | 105,028,950 | 104,416,221 | 53,203,201 | 51,039,805 | 105,028,950 | 104,416,221 | | | | |
| 15 | Income Taxes - Federal (409.1) | 262 | (58,969,588) | (80,383,790) | (44,409,885) | (41,193,206) | (58,969,588) | (80,383,790) | | | | |
| 16 | Income Taxes - Other (409.1) | 262 | 3,020,025 | (3,353,938) | (729,389) | (2,476,830) | 3,020,025 | (3,353,938) | | | | |
| 17 | Provision for Deferred Income Taxes (410.1) | 234, 272 | 452,054,878 | 464,645,961 | 212,061,869 | 228,025,746 | 452,054,878 | 464,645,961 | | | | |
| 18 | (Less) Provision for Deferred Income Taxes-Cr. (411.1) | 234, 272 | 517,136,454 | 530,045,419 | 263,427,433 | 218,906,658 | 517,136,454 | 530,045,419 | | | | |
| 19 | Investment Tax Credit Adj. - Net (411.4) | 266 | (235,650) | (382,440) | (117,825) | (191,220) | (235,650) | (382,440) | | | | |
| 20 | (Less) Gains from Disp. of Utility Plant (411.6) | | 18,357 | | 18,357 | | 18,357 | | | | | |
| 21 | Losses from Disp. of Utility Plant (411.7) | | | | | | | | | | | |
| 22 | (Less) Gains from Disposition of Allowances (411.8) | | 83 | 91 | 83 | 91 | 83 | 91 | | | | |
| 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) | | 2,845,943,198 | 2,684,579,034 | 1,487,847,948 | 1,149,128,101 | 2,845,943,198 | 2,684,579,034 | | | | |
| 27 | Net Util Oper Inc (Enter Tot line 2 less 25) | | 187,262,518 | 125,468,416 | (1,359,458) | 178,284,843 | 187,262,518 | 125,468,416 | | | | |
| 28 | Other Income and Deductions | | | | | | | | | | | |
| 29 | Other Income | | | | | | | | | | | |
| 30 | Nonutility Operating Income | | | | | | | | | | | |
| 31 | Revenues From Merchandising, Jobbing and Contract Work (415) | | 1,917,103 | 1,647,556 | 960,765 | 476,481 | | | | | | |
| 32 | (Less) Costs and Exp. of Merchandising, Job. & Contract Work (416) | | 1,965,179 | 1,824,341 | 843,459 | 503,088 | | | | | | |
| 33 | Revenues From Nonutility Operations (417) | | | | | | | | | | | |
| 34 | (Less) Expenses of Nonutility Operations (417.1) | | 8,950 | 10,595 | 4,475 | 5,010 | | | | | | |
| 35 | Nonoperating Rental Income (418) | | 37,424 | 10,207 | 20,976 | 9,652 | | | | | | |

| | | | | | | | | | | | | |
|----|--|----------|-------------|--------------|--------------|-------------|--|--|--|--|--|--|
| 36 | Equity in Earnings of Subsidiary Companies (418.1) | 119 | (5,091,390) | (5,764,250) | (5,413,436) | (7,793,837) | | | | | | |
| 37 | Interest and Dividend Income (419) | | 106,927,634 | 44,278,236 | 50,003,399 | 25,782,100 | | | | | | |
| 38 | Allowance for Other Funds Used During Construction (419.1) | | 99,830,283 | 60,920,049 | 50,919,373 | 33,673,236 | | | | | | |
| 39 | Miscellaneous Nonoperating Income (421) | | 1,311,328 | 1,449,657 | 271,056 | 804,521 | | | | | | |
| 40 | Gain on Disposition of Property (421.1) | | 619,298 | | 58,630 | | | | | | | |
| 41 | TOTAL Other Income (Enter Total of lines 31 thru 40) | | 203,577,551 | 100,706,519 | 95,972,829 | 52,444,055 | | | | | | |
| 42 | Other Income Deductions | | | | | | | | | | | |
| 43 | Loss on Disposition of Property (421.2) | | | | | | | | | | | |
| 44 | Miscellaneous Amortization (425) | | 709,141 | 702,630 | 354,668 | 353,519 | | | | | | |
| 45 | Donations (426.1) | | 1,697,206 | 1,441,640 | 770,430 | 623,777 | | | | | | |
| 46 | Life Insurance (426.2) | | (5,808,170) | (5,073,409) | (2,136,332) | (2,715,046) | | | | | | |
| 47 | Penalties (426.3) | | 47,015 | 23,269 | 47,088 | (1,723) | | | | | | |
| 48 | Exp. for Certain Civic, Political & Related Activities (426.4) | | 927,645 | 1,015,980 | 423,028 | 549,550 | | | | | | |
| 49 | Other Deductions (426.5) | | (3,840,691) | 2,253,898 | (2,207,299) | 1,341,208 | | | | | | |
| 50 | TOTAL Other Income Deductions (Total of lines 43 thru 49) | | (6,267,854) | 364,008 | (2,748,417) | 151,285 | | | | | | |
| 51 | Taxes Applic. to Other Income and Deductions | | | | | | | | | | | |
| 52 | Taxes Other Than Income Taxes (408.2) | 262 | 198,003 | 149,827 | 71,249 | 93,370 | | | | | | |
| 53 | Income Taxes-Federal (409.2) | 262 | 21,876,935 | 8,020,860 | 10,643,862 | 5,046,565 | | | | | | |
| 54 | Income Taxes-Other (409.2) | 262 | 4,954,521 | 1,816,507 | 2,410,541 | 1,142,912 | | | | | | |
| 55 | Provision for Deferred Inc. Taxes (410.2) | 234, 272 | 50,038,495 | 162,822,090 | 19,078,621 | 56,269,672 | | | | | | |
| 56 | (Less) Provision for Deferred Income Taxes-Cr. (411.2) | 234, 272 | 49,052,934 | 162,061,210 | 19,321,608 | 56,243,744 | | | | | | |
| 57 | Investment Tax Credit Adj.-Net (411.5) | | | | | | | | | | | |
| 58 | (Less) Investment Tax Credits (420) | | 242,693 | 208,536 | 121,346 | 104,268 | | | | | | |
| 59 | TOTAL Taxes on Other Income and Deductions (Total of lines 52-58) | | 27,772,327 | 10,539,538 | 12,761,319 | 6,204,507 | | | | | | |
| 60 | Net Other Income and Deductions (Total of lines 41, 50, 59) | | 182,073,078 | 89,802,973 | 85,959,927 | 46,088,263 | | | | | | |
| 61 | Interest Charges | | | | | | | | | | | |
| 62 | Interest on Long-Term Debt (427) | | 349,950,251 | 233,988,724 | 174,266,479 | 120,750,060 | | | | | | |
| 63 | Amort. of Debt Disc. and Expense (428) | | 3,638,205 | 2,437,514 | 1,797,641 | 1,226,698 | | | | | | |
| 64 | Amortization of Loss on Reaquired Debt (428.1) | | 169,738 | 202,825 | 84,869 | 101,413 | | | | | | |
| 65 | (Less) Amort. of Premium on Debt-Credit (429) | | | 227 | | | | | | | | |
| 66 | (Less) Amortization of Gain on Reaquired Debt-Credit (429.1) | | | | | | | | | | | |
| 67 | Interest on Debt to Assoc. Companies (430) | | 44,604 | 389,014 | | 326,250 | | | | | | |
| 68 | Other Interest Expense (431) | | 22,682,505 | 20,815,862 | 8,832,468 | 11,720,775 | | | | | | |
| 69 | (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) | | 58,743,204 | 28,514,378 | 30,875,347 | 15,806,520 | | | | | | |
| 70 | Net Interest Charges (Total of lines 62 thru 69) | | 317,742,099 | 229,319,334 | 154,106,110 | 118,318,676 | | | | | | |
| 71 | Income Before Extraordinary Items (Total of lines 27, 60 and 70) | | 51,593,497 | (14,047,945) | (69,505,641) | 106,054,430 | | | | | | |
| 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) | | 51,593,497 | (14,047,945) | (69,505,641) | 106,054,430 | | | | | | |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: PacifiCorp | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| FOOTNOTE DATA | | | |
| (a) Concept: DepreciationExpense | | | |
| 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 \$12,592,274 and \$12,279,567 during the six-month periods ended June 30, 2024 and 2023, respectively, and \$6,323,760 and \$6,207,044 during the three-moth periods ended June 30, 2024 and 2023, respectively. | | | |
| (b) Concept: DepreciationExpenseForAssetRetirementCosts | | | |
| Generally, PacifiCorp records the depreciation expense of asset retirement obligations as a regulatory asset. | | | |
| (c) Concept: TaxesOtherThanIncomeTaxesUtilityOperatingIncome | | | |
| Payroll taxes are generally charged to operations and maintenance expense and construction work in progress. Payroll taxes were \$27,273,207 and \$25,627,837 during the six-month periods ended June 30, 2024 and 2023, respectively, and \$11,852,156 and \$12,333,866 during the three-month periods ended June 30, 2024 and 2023, respectively. | | | |
| (d) Concept: AccretionExpense | | | |
| Generally, PacifiCorp records the accretion 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: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
|-----------------------------------|---|-------------------------------|---|

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 | | 5,336,726,250 | 6,123,094,500 |
| 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) | | 56,684,887 | (8,283,695) |
| 17 | Appropriations of Retained Earnings (Acct. 436) | | | |
| 17.1 | Unappropriation of excess earnings related to Lower Klamath Hydroelectric Project | 215.1 | | ¹⁶ 5,086,451 |
| 17.2 | Appropriation of excess earnings at certain hydroelectric generating facilities | 215.1 | | |
| 22 | TOTAL Appropriations of Retained Earnings (Acct. 436) | | | 5,086,451 |
| 23 | Dividends Declared-Preferred Stock (Account 437) | | | |
| 23.1 | Preferred Stock, various series and rates | 238 | ¹⁶ (80,951) | ¹⁶ (80,951) |
| 29 | TOTAL Dividends Declared-Preferred Stock (Acct. 437) | | (80,951) | (80,951) |
| 30 | Dividends Declared-Common Stock (Account 438) | | | |
| 30.1 | Common Stock | 238 | | (300,000,000) |
| 36 | TOTAL Dividends Declared-Common Stock (Acct. 438) | | | (300,000,000) |
| 37 | Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings | 216.1 | | |
| 38 | Balance - End of Period (Total 1,9,15,16,22,29,36,37) | | 5,393,330,186 | 5,819,816,305 |
| 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) | | ¹⁶ 64,399,488 | ¹⁶ 60,804,317 |
| 47 | TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46) | | 64,399,488 | 60,804,317 |
| 48 | TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1) | | 5,457,729,674 | 5,880,620,622 |
| | 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: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| FOOTNOTE DATA | | | |

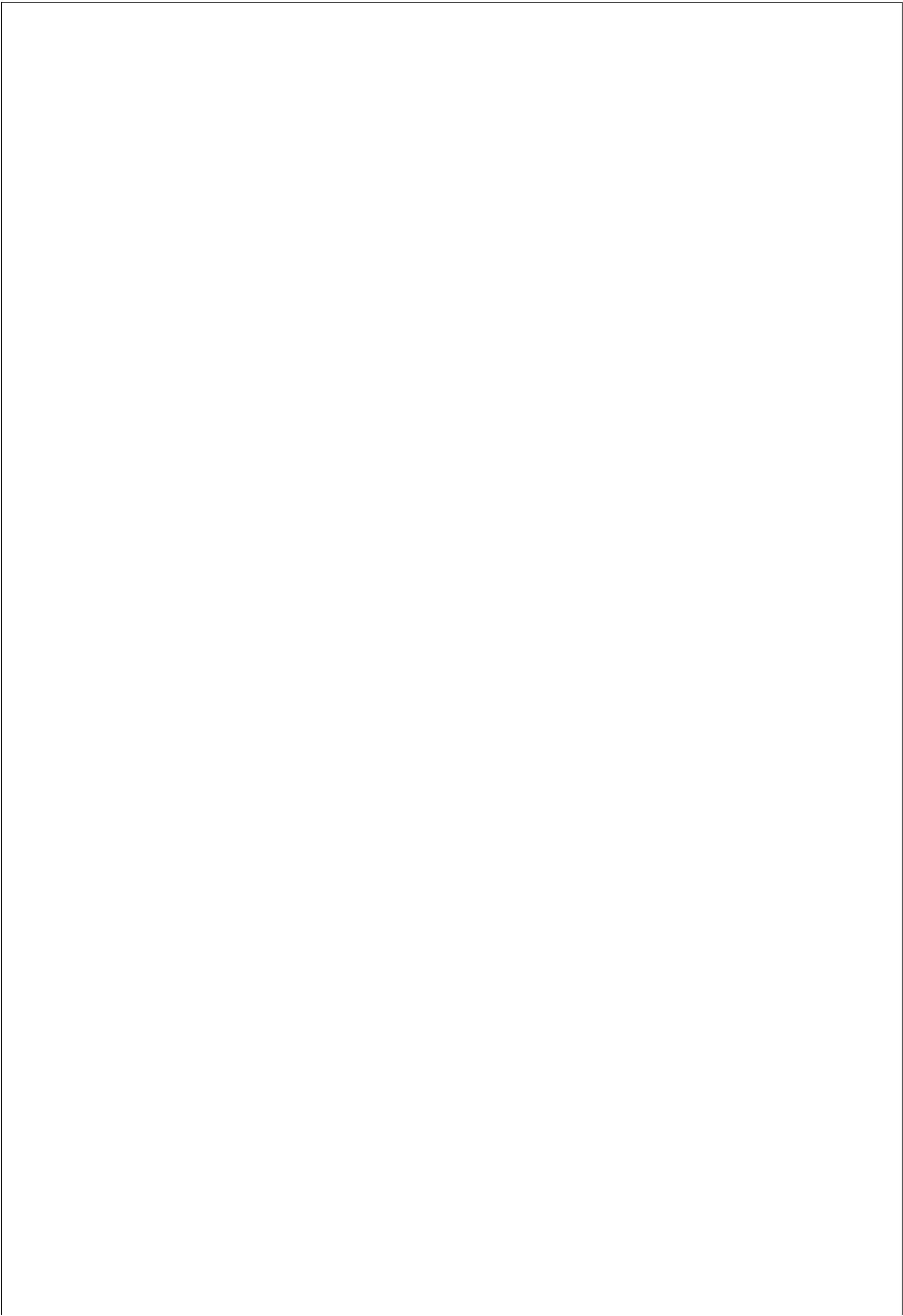
| | | | |
|--|--------|-----------|--|
| (a) Concept: DividendsDeclaredPreferredStock | | | |
| Outstanding shares of preferred stock as of June 30, 2024 and declared dividends on preferred stock during the six-month period ended June 30, 2024 were as follows: | | | |
| | Shares | Dividend | |
| 6.00% Serial Preferred | 5,930 | \$ 17,790 | |
| 7.00% Serial Preferred | 18,046 | 63,161 | |
| | 23,976 | \$ 80,951 | |
| (b) Concept: AppropriatedRetainedEarningsAmortizationReserveFederal | | | |
| The balance in Account 215.1, Appropriated retained earnings - Amortization reserve, Federal, is due to requirements of certain hydroelectric relicensing projects. | | | |
| (c) Concept: AppropriationsOfRetainedEarnings | | | |
| As approved by the FERC in Docket No. AC23-26-000. | | | |
| (d) Concept: DividendsDeclaredPreferredStock | | | |
| Outstanding shares of preferred stock as of June 30, 2023 and declared dividends on preferred stock during the six-month period ended June 30, 2023 were as follows: | | | |
| | Shares | Dividend | |
| 6.00% Serial Preferred | 5,930 | \$ 17,790 | |
| 7.00% Serial Preferred | 18,046 | 63,161 | |
| | 23,976 | \$ 80,951 | |
| (e) Concept: AppropriatedRetainedEarningsAmortizationReserveFederal | | | |
| The balance in Account 215.1, Appropriated retained earnings - Amortization reserve, Federal, is due to requirements of certain hydroelectric relicensing projects. | | | |

| Name of Respondent: PacifiCorp | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
|---|---|---|---|---|
| STATEMENT OF CASH FLOWS | | | | |
| <div>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. 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. 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. 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.</div> | | | | |
| 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) | 51,593,497 | (14,047,945) | |
| 3 | Noncash Charges (Credits) to Income: | | | |
| 4 | Depreciation and Depletion | 537,389,644 | 519,791,503 | |
| 5 | Amortization of (Specify) (footnote details) | | | |
| 5.1 | Amortization: | | | |
| 5.2 | Amortization of software and other intangibles | 35,628,685 | 31,717,337 | |
| 5.3 | Amortization of electric plant acquisition adjustment | 188,493 | 188,493 | |
| 5.4 | Amortization of regulatory assets | 6,221,298 | 6,670,660 | |
| 8 | Deferred Income Taxes (Net) | (64,096,016) | (64,638,578) | |
| 9 | Investment Tax Credit Adjustment (Net) | (478,343) | (590,976) | |
| 10 | Net (Increase) Decrease in Receivables | (20,425,166) | 112,442,869 | |
| 11 | Net (Increase) Decrease in Inventory | (157,359,431) | (58,989,643) | |
| 12 | Net (Increase) Decrease in Allowances Inventory | | | |
| 13 | Net Increase (Decrease) in Payables and Accrued Expenses | 613,162,063 | 641,605,705 | |
| 14 | Net (Increase) Decrease in Other Regulatory Assets | (139,307,717) | (225,812,307) | |
| 15 | Net Increase (Decrease) in Other Regulatory Liabilities | (9,506,235) | (12,158,098) | |
| 16 | (Less) Allowance for Other Funds Used During Construction | 99,830,283 | 60,920,049 | |
| 17 | (Less) Undistributed Earnings from Subsidiary Companies | (5,091,390) | (5,764,250) | |
| 18 | Other (provide details in footnote): | | | |
| 18.1 | Other Operating Activities: | | | |
| 18.2 | Amounts Due To/From Affiliates, Net | 134,953,176 | 126,785,701 | |
| 18.3 | Derivative Collateral (Net) | (38,400,000) | (90,200,000) | |
| 18.4 | Prepayments | 42,339,760 | | |
| 18.5 | Other Assets | 2,151,180 | | |
| 18.6 | Depreciation and depletion included in cost of fuel | 1,278,769 | 1,278,705 | |
| 18.7 | Net (gain) / loss on sale of property | (853,712) | | |
| 18.8 | Write-off of assets under construction | 4,389,716 | 849,121 | |
| 18.9 | Change in corporate owned life insurance cash surrender value | (5,801,845) | (5,057,583) | |
| 18.10 | Amortization of debt issuance expenses and bond discount/premium | 3,638,205 | 2,437,287 | |
| 18.11 | Net (gain) / loss on long-term incentive plan and deferred compensation securities | (1,306,480) | (1,444,675) | |
| 18.12 | Other | 14,622 | 3,938 | |
| 22 | Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21) | 900,675,270 | 915,675,715 | |
| 24 | Cash Flows from Investment Activities: | | | |
| 25 | Construction and Acquisition of Plant (including land): | | | |
| 26 | Gross Additions to Utility Plant (less nuclear fuel) | (1,577,837,651) | (1,589,492,675) | |
| 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 | (99,830,283) | (60,920,049) | |
| 31 | Other (provide details in footnote): | | | |
| 34 | Cash Outflows for Plant (Total of lines 26 thru 33) | (1,478,007,368) | (1,528,572,626) | |
| 36 | Acquisition of Other Noncurrent Assets (d) | | | |
| 37 | Proceeds from Disposal of Noncurrent Assets (d) | 869,638 | | |
| 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 | <u>Net Increase (Decrease) in Payables and Accrued Expenses</u> | | |
| 53 | <u>Other (provide details in footnote):</u> | | |
| 53.1 | <u>Other Investing Activities:</u> | | |
| 53.2 | <u>Net proceeds from (purchases of) long-term incentive plan and deferred compensation securities</u> | 4,462,125 | (1,214,546) |
| 53.3 | <u>Net proceeds from (purchases of) company owned life insurance policies</u> | 1,240,355 | |
| 53.4 | <u>Other investments / special funds</u> | 26,415 | 553,495 |
| 57 | <u>Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)</u> | (1,471,408,835) | (1,529,233,677) |
| 59 | <u>Cash Flows from Financing Activities:</u> | | |
| 60 | <u>Proceeds from Issuance of:</u> | | |
| 61 | <u>Long-Term Debt (b)</u> | 3,761,851,052 | 1,189,532,843 |
| 62 | <u>Preferred Stock</u> | | |
| 63 | <u>Common Stock</u> | | |
| 64 | <u>Other (provide details in footnote):</u> | | |
| 66 | <u>Net Increase in Short-Term Debt (c)</u> | | |
| 67 | <u>Other (provide details in footnote):</u> | | |
| 67.1 | <u>Net borrowings from subsidiary company, Pacific Minerals, Inc.</u> | | |
| 70 | <u>Cash Provided by Outside Sources (Total 61 thru 69)</u> | 3,761,851,052 | 1,189,532,843 |
| 72 | <u>Payments for Retirement of:</u> | | |
| 73 | <u>Long-term Debt (b)</u> | (425,000,000) | (309,000,000) |
| 74 | <u>Preferred Stock</u> | | |
| 75 | <u>Common Stock</u> | | |
| 76 | <u>Other (provide details in footnote):</u> | | |
| 76.1 | <u>Net repayments of affiliate borrowing from subsidiary company, Pacific Minerals, Inc.</u> | (40,600,000) | |
| 76.2 | <u>Repayment of Finance Lease Obligations</u> | (561,695) | (555,097) |
| 76.3 | <u>Other deferred financing costs</u> | (1,117,648) | (1,992,500) |
| 76.4 | <u>Long-term debt issuance costs</u> | | |
| 76.5 | <u>Other</u> | (75,000) | (790,448) |
| 78 | <u>Net Decrease in Short-Term Debt (c)</u> | (1,604,391,240) | |
| 80 | <u>Dividends on Preferred Stock</u> | (80,951) | (80,951) |
| 81 | <u>Dividends on Common Stock</u> | | (300,000,000) |
| 83 | <u>Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)</u> | 1,690,024,518 | 577,113,847 |
| 85 | <u>Net Increase (Decrease) in Cash and Cash Equivalents</u> | | |
| 86 | <u>Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)</u> | 1,119,290,953 | (36,444,115) |
| 88 | <u>Cash and Cash Equivalents at Beginning of Period</u> | 180,974,439 | 620,581,280 |
| 90 | <u>Cash and Cash Equivalents at End of Period</u> | 1,300,265,392 | 584,137,165 |

| | | | |
|---|---|-------------------------------|---|
| Name of Respondent: PacifiCorp | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| FOOTNOTE DATA | | | |
| (a) Concept: DepreciationAndDepletion | | | |
| Includes depreciation expense associated with transportation equipment and finance lease assets of \$13,158,752 and \$12,834,664 during the six-month periods ended June 30, 2024 and 2023, respectively. | | | |
| (b) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities | | | |
| For the six-month period ended June 30, 2023, the changes in Prepayments of \$32.7 million were included in Net (Increase) Decrease in Receivables on the Statement of Cash Flows. | | | |
| (c) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities | | | |
| For the six-month period ended June 30, 2023, the changes in Other Assets of \$20.2 million were included in Net (Increase) Decrease in Receivables on the Statement of Cash Flows. | | | |
| (d) Concept: ProceedsFromDisposalOfNoncurrentAssets | | | |
| Represents proceeds from the disposal of fixed assets. | | | |

[illegible]



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 June 30, 2024, and for the three- and for six-month periods ended June 30, 2024 and 2023. The results of operations for the three- and six-month periods ended June 30, 2024, 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, 2023 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 six-month period ended June 30, 2024, other than the updates associated with PacifiCorp's estimates of loss contingencies related to the Oregon and Northern California 2020 wildfires (the "2020 Wildfires"). Refer to Note 9 for further discussion of the 2020 Wildfires and the 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"), collectively referred to as the "Wildfires".

New Accounting Pronouncements

In November 2023, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2023-07, Segment Reporting Topic 280, "Segment Reporting—Improvements to Reportable Segment Disclosures" which allows disclosure of one or more measures of segment profit or loss used by the chief operating decision maker to allocate resources and assess performance. Additionally, the standard requires enhanced disclosures of significant segment expenses and other segment items as well as incremental qualitative disclosures on both an annual and interim basis. This guidance is effective for annual reporting periods beginning after December 15, 2023, and interim reporting periods after December 15, 2024. Early adoption is permitted and retrospective application is required for all periods presented. PacifiCorp is currently evaluating the impact of adopting this guidance on its financial statements and disclosures included within Notes to Financial Statements.

In December 2023, the FASB issued ASU No. 2023-09, Income Taxes Topic 740, "Income Tax—Improvements to Income Tax Disclosures" which requires enhanced disclosures, including specific categories and disaggregation of information in the effective tax rate reconciliation, disaggregated information related to income taxes paid, income or loss from continuing operations before income tax expense or benefit, and income tax expense or benefit from continuing operations. This guidance is effective for annual reporting periods beginning after December 15, 2024. Early adoption is permitted and should be applied on a prospective basis, however retrospective application is permitted. PacifiCorp is currently evaluating the impact of adopting this guidance on its financial statements and disclosures included within Notes to Financial Statements.

In March 2024, the U.S. Securities and Exchange Commission adopted final rules requiring disclosure of certain climate-related information in registration statements and Form 10-Ks. The final rules require a registrant to disclose, among other things: material climate-related risks; activities to mitigate or adapt to such risks; information about the registrant's board of directors' oversight of climate-related risks and management's role in managing material climate-related risks; and information on any climate-related targets or goals that are material to the registrant's business, results of operations, or financial condition. Further, to facilitate investors' assessment of certain climate-related risks, the final rules require disclosure of Scope 1 and/or Scope 2 greenhouse gas emissions when those emissions are material and disclosure of the financial statement effects of severe weather events and other natural conditions. The final rules include phased-in compliance periods for all registrants, with the compliance date dependent on the registrant's filer status and the content of the disclosure. On April 4, 2024, the U.S. Securities and Exchange Commission voluntarily stayed implementation of the final rules, pending the completion of judicial review of consolidated challenges by the Court of Appeals for the Eighth Circuit. PacifiCorp is currently evaluating the impact of adopting the final rules on its financial statements and disclosures included within Notes to Financial Statements.

Subsequent Events

PacifiCorp has evaluated the impact of events occurring after June 30, 2024 up to August 2, 2024, 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 August 26, 2024. 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 June 30 (in millions):

| | 2024 | 2023 |
|--|-----------------|---------------|
| Cash (131) | \$ 12 | \$ 27 |
| Other special funds (128) | 60 | 43 |
| Temporary cash investments (136) | 1,228 | 514 |
| Total cash and cash equivalents and restricted cash and cash equivalents | <u>\$ 1,300</u> | <u>\$ 584</u> |

(3) Recent Financing Transactions

Long-Term Debt

In January 2024, PacifiCorp issued \$500 million of its 5.10% First Mortgage Bonds due February 2029, \$700 million of its 5.30% First Mortgage Bonds due February 2031, \$1.1 billion of its 5.45% First Mortgage Bonds due February 2034 and \$1.5 billion of its 5.80% First Mortgage Bonds due January 2055 for a total of \$3.8 billion. PacifiCorp initially used a portion of the net proceeds to repay outstanding short-term debt and intends to use the remaining net proceeds to fund capital expenditures and for general corporate purposes.

Credit Facilities

In June 2024, PacifiCorp amended its existing \$2.0 billion unsecured credit facility expiring in June 2026. The amendment extended the expiration date to June 2027, updated lenders and amended certain provisions of the existing credit agreement.

In June 2024, PacifiCorp terminated its existing \$900 million unsecured delayed draw term loan facility expiring in June 2025 and entered into a new \$900 million 364-day unsecured credit facility expiring in June 2025. This new credit facility, similar to its existing \$2.0 billion unsecured credit facility, provides for loans at a variable interest rate based on the Secured Overnight Financing Rate or a base rate, at PacifiCorp's option, plus a spread that varies based on PacifiCorp's credit ratings for its senior unsecured long-term debt securities.

(4) Income Taxes

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

| | Three-Month Periods Ended June 30, | | Six-Month Periods Ended June 30, | |
|---|---------------------------------------|--------------|-------------------------------------|-------------|
| | 2024 | 2023 | 2024 | 2023 |
| Federal statutory income tax rate | 21 % | 21 % | 21 % | 21 % |
| State income tax, net of federal income tax impacts | 3 | 2 | — | 5 |
| Income tax credits | 22 | (33) | 139 | 36 |
| Effects of ratemaking ⁽¹⁾ | 10 | (25) | 64 | 22 |
| Valuation allowance | — | — | — | 7 |
| Other | (1) | (2) | (1) | — |
| Effective income tax rate | <u>55 %</u> | <u>(37)%</u> | <u>223 %</u> | <u>91 %</u> |

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

The effective income tax rate for the three-month period ended June 30, 2024 of 55% resulted from an \$84 million income tax benefit associated with a \$154 million pre-tax loss, primarily related to a \$251 million increase in wildfire loss accruals, net of expected insurance recoveries as described in Note 9. The \$84 million income tax benefit is primarily comprised of a \$32 million benefit, or 21%, from the application of the federal statutory income tax rate to the pre-tax loss, a \$33 million benefit, or 22%, from federal income tax credits and a \$15 million benefit, or 10%, from effects of ratemaking.

The effective income tax rate for the six-month period ended June 30, 2024, of 223% resulted from a \$94 million income tax benefit associated with a \$42 million pre-tax loss, primarily related to a \$251 million increase in wildfire loss accruals, net of expected insurance recoveries, as described in Note 9. The \$94 million income tax benefit is primarily comprised of a \$9 million benefit, or 21%, from the application of the federal statutory income tax rate to the pre-tax loss, a \$58 million benefit, or 139%, from federal income tax credits and a \$27 million benefit, or 64%, from effects of ratemaking.

The effective income tax rate for the six-month period ended June 30, 2023, of 91% resulted from a \$140 million income tax benefit associated with a \$154 million pre-tax loss, primarily related to a \$408 million increase in wildfire loss accruals, net of expected insurance recoveries, as described in Note 9. The \$140 million income tax benefit is primarily comprised of a \$32 million benefit, or 21%, from the application of the federal statutory income tax rate to the pre-tax loss, a \$55 million benefit, or 36%, from federal income tax credits and a \$34 million benefit, or 22%, from effects of ratemaking.

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 June 30, 2024 and 2023, totaled \$33 million and \$26 million, respectively. PTCs recognized for the six-month periods ended June 30, 2024 and 2023, totaled \$58 million and \$55 million, respectively.

(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 June 30, | | Six-Month Periods Ended June 30, | |
|------------------------------------|---------------------------------------|-------------|-------------------------------------|-------------|
| | 2024 | 2023 | 2024 | 2023 |
| Pension: | | | | |
| Interest cost | \$ 9 | \$ 9 | \$ 18 | \$ 19 |
| Expected return on plan assets | (12) | (12) | (24) | (24) |
| Net amortization | 3 | 3 | 5 | 6 |
| Net periodic benefit (credit) cost | <u>\$ —</u> | <u>\$ —</u> | <u>\$ (1)</u> | <u>\$ 1</u> |
| Other postretirement: | | | | |
| Service cost | \$ — | \$ 1 | \$ — | \$ 1 |
| Interest cost | 3 | 2 | 6 | 5 |
| Expected return on plan assets | (3) | (4) | (6) | (7) |

| | | | | |
|-----------------------------|---------------|---------------|---------------|---------------|
| Net amortization | (1) | — | (2) | (1) |
| Net periodic benefit credit | <u>\$ (1)</u> | <u>\$ (1)</u> | <u>\$ (2)</u> | <u>\$ (2)</u> |

Employer contributions to the pension and other postretirement benefit plans are expected to be \$4 million and \$— million, respectively, during 2024. As of June 30, 2024, \$2 million of contributions had been made to the pension plans.

(6) Asset Retirement Obligations

In May 2024, the U.S. Environmental Protection Agency ("EPA") published its final rule on legacy coal combustion residuals ("CCR") surface impoundments and CCR management units ("CCRMUs") in the Federal Register. CCRMUs include CCR surface impoundments and landfills closed before October 19, 2015 and inactive CCR landfills. The final rule contains three main components: (1) a definition for legacy CCR surface impoundments, which are inactive surface impoundments at inactive generating facilities that must adhere to the same regulations as inactive CCR impoundments at active generating facilities, barring location restrictions and liner design criteria, with customized compliance deadlines; (2) groundwater monitoring, corrective action, closure, and post closure care requirements for CCRMUs, which may be located at active generating facilities and inactive generating facilities with a legacy CCR surface impoundment; and (3) the owners and operators of inactive generating facilities must identify the presence of legacy CCR surface impoundments and comply with all rule requirements for surface impoundments; and the owners and operators of active generating facilities and inactive generating facilities with a legacy CCR surface impoundment must prepare Facility Evaluation Reports ("FERs") that identify and describe the CCRMUs and determine whether closure is required. In a manner consistent with existing CCR rules, owners and operators must publish FERs on their CCR websites in two parts, within 15 months (Part 1) and 27 months (Part 2) of the final rule's effective date in November 2024. PacifiCorp is currently evaluating the final rule and does not anticipate identifying any legacy surface impoundments, but does anticipate identifying CCRMUs subject to the rule. Due to the number of site investigations warranted by this rule and the nature of engineering and other studies required at each site, PacifiCorp is unable to reasonably estimate the potential impact, which may be material, to its asset retirement obligations.

(7) 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 has the ability to 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 8 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 |
|--|-------------------|---------------------|------------------------|--------------------------|----------------|
| As of June 30, 2024 | | | | | |
| Not designated as hedging contracts ⁽¹⁾ : | | | | | |
| Commodity assets | \$ 5 | \$ 5 | \$ 14 | \$ 3 | \$ 27 |
| Commodity liabilities | — | (2) | (148) | (16) | (166) |
| Total | <u>5</u> | <u>3</u> | <u>(134)</u> | <u>(13)</u> | <u>(139)</u> |
| Total derivatives | 5 | 3 | (134) | (13) | (139) |
| Cash collateral receivable | — | — | 48 | — | 48 |
| Total derivatives - net basis | <u>\$ 5</u> | <u>\$ 3</u> | <u>\$ (86)</u> | <u>\$ (13)</u> | <u>\$ (91)</u> |
| As of December 31, 2023 | | | | | |
| Not designated as hedging contracts ⁽¹⁾ : | | | | | |
| Commodity assets | \$ 21 | \$ 2 | \$ 7 | \$ 2 | \$ 32 |
| Commodity liabilities | (3) | — | (83) | (22) | (108) |
| Total | <u>18</u> | <u>2</u> | <u>(76)</u> | <u>(20)</u> | <u>(76)</u> |
| Total derivatives | 18 | 2 | (76) | (20) | (76) |
| Cash collateral receivable | (2) | — | 12 | — | 10 |
| Total derivatives - net basis | <u>\$ 16</u> | <u>\$ 2</u> | <u>\$ (64)</u> | <u>\$ (20)</u> | <u>\$ (66)</u> |

(1) PacifiCorp's commodity derivatives are generally included in rates. As of June 30, 2024 a regulatory asset of \$139 million was recorded related to the net derivative liability of \$139 million. As of December 31, 2023 a regulatory asset of \$76 million. was recorded related to the net derivative liability of \$76 million.

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

| | Three-Month Periods Ended June 30, | | Six-Month Periods Ended June 30, | |
|---|---------------------------------------|---------------|-------------------------------------|---------------|
| | 2024 | 2023 | 2024 | 2023 |
| Beginning balance | \$ 113 | \$ (109) | \$ 76 | \$ (270) |
| Changes in fair value recognized in regulatory assets | 73 | 102 | 164 | 92 |
| Net gains (losses) reclassified to operating revenue | 2 | (2) | 3 | (8) |
| Net (losses) gains reclassified to energy costs | (49) | — | (104) | 177 |
| Ending balance | <u>\$ 139</u> | <u>\$ (9)</u> | <u>\$ 139</u> | <u>\$ (9)</u> |

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 | June 30, 2024 | December 31, 2023 |
|----------------------------|--------------------|------------------|----------------------|
| Electricity purchases, net | Megawatt hours | 2 | 2 |
| Natural gas purchases | Decatherms | 154 | 153 |

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 thresholds 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 June 30, 2024, 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 objective credit-risk-related contingent features totaled \$159 million and \$108 million as of June 30, 2024 and December 31, 2023, respectively, for which PacifiCorp had posted collateral of \$48 million and \$12 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 June 30, 2024 and December 31, 2023, PacifiCorp would have been required to post \$90 million and \$84 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.

(8) 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 | | | Other ⁽¹⁾ | Total |
|-------------------------------------|--|-----------------|-------------|----------------------|-----------------|
| | Level 1 | Level 2 | Level 3 | | |
| As of June 30, 2024 | | | | | |
| Assets: | | | | | |
| Commodity derivatives | \$ — | \$ 27 | \$ — | \$ (19) | \$ 8 |
| Money market mutual funds | 1,286 | — | — | — | 1,286 |
| Investment funds | 28 | — | — | — | 28 |
| | <u>\$ 1,314</u> | <u>\$ 27</u> | <u>\$ —</u> | <u>\$ (19)</u> | <u>\$ 1,322</u> |
| Liabilities - Commodity derivatives | <u>\$ —</u> | <u>\$ (166)</u> | <u>\$ —</u> | <u>\$ 67</u> | <u>\$ (99)</u> |
| As of December 31, 2023 | | | | | |
| Assets: | | | | | |
| Commodity derivatives | \$ — | \$ 32 | \$ — | \$ (14) | \$ 18 |
| Money market mutual funds | 165 | — | — | — | 165 |
| Investment funds | 26 | — | — | — | 26 |
| | <u>\$ 191</u> | <u>\$ 32</u> | <u>\$ —</u> | <u>\$ (14)</u> | <u>\$ 209</u> |
| Liabilities - Commodity derivatives | <u>\$ —</u> | <u>\$ (108)</u> | <u>\$ —</u> | <u>\$ 24</u> | <u>\$ (84)</u> |

(1) Represents netting under master netting arrangements and a net cash collateral receivable of \$48 million and \$10 million as of June 30, 2024 and December 31, 2023, respectively.

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 7 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 June 30, 2024 | | As of December 31, 2023 | |
|----------------|---------------------|---------------|-------------------------|---------------|
| | Carrying Value | Fair Value | Carrying Value | Fair Value |
| Long-term debt | \$ 13,831 | \$ 12,608 | \$ 10,467 | \$ 9,772 |

(9) Commitments and Contingencies

Commitments

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

Fuel Contracts

During the six-month period ended June 30, 2024, PacifiCorp entered into certain coal supply and transportation agreements totaling \$1.9 billion through 2030.

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 owned the Lower Klamath Project, PacifiCorp continued to operate the facilities under an operation and maintenance agreement with the KRRRC until each facility was ready for removal. PacifiCorp's obligations under the operations and maintenance agreement terminated in January 2024. 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) began in January 2024 and is anticipated to be completed in late 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. In May 2024, the KRRRC communicated to PacifiCorp and the States that it expects to require the \$45 million of contingency funds.

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 GAAP, 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

As of the date of this filing, a significant number of complaints and demands alleging similar claims related to the Wildfires have been filed in Oregon and California, including a class action complaint in Oregon associated with 2020 Wildfires for which certain jury verdicts were issued 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 complaints. Additionally, the U.S. and Oregon Departments of Justice have informed PacifiCorp that they are contemplating filing actions against PacifiCorp in connection with certain of the Oregon 2020 Wildfires. PacifiCorp is actively cooperating with the U.S. and Oregon Departments of Justice on resolving these alleged claims through alternative dispute resolution.

As of June 30, 2024, amounts sought in outstanding complaints and demands filed in Oregon and in certain demands made in California totaled approximately \$3 billion, excluding any doubling or trebling of damages included in the complaints and the mass complaints described below that seek \$43 billion. Generally, the complaints filed in California do not specify damages sought and are excluded from this amount. For class actions, amounts specified by the plaintiffs in the complaints include amounts based on estimates of the potential class size, which ultimately may be significantly greater than estimated. Additionally, damages are not limited to the amounts specified in the initially filed complaints as plaintiffs are frequently allowed to amend their complaints to add additional damages and amounts awarded in a court proceeding may be significantly greater than the damages specified. Oregon law provides for doubling of economic and property damages in the event the defendant is found to have acted with gross negligence, recklessness, willfulness or malice. Oregon law provides for trebling of the damages associated with timber, shrubs and produce in the event the defendant is determined to have willfully and intentionally trespassed.

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.

Based on available information to date, PacifiCorp believes it is probable that losses will be incurred associated with the 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.

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.

The James Case

On September 30, 2020, a class action complaint against PacifiCorp was filed, captioned *Jeanyne James et al. v. PacifiCorp et al.* ("*James*") in Oregon Circuit Court in Multnomah County, Oregon ("Multnomah County Circuit Court Oregon"). 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 Oregon 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 subsequently filed to appeal the class issues as described below.

In April 2023, the jury trial for *James* with respect to 17 named plaintiffs began in Multnomah County Circuit Court Oregon. In June 2023, the jury issued its verdict finding PacifiCorp liable to the 17 named plaintiffs and to the class with respect to the four wildfires. The jury found PacifiCorp's conduct grossly negligent, reckless and willful as to each plaintiff and the entire class. The jury awarded the 17 named plaintiffs \$90 million of damages, including \$4 million of economic 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 Oregon ordered trial dates for three damages phase trials described below wherein plaintiffs in each of the three damages phase trials would present evidence regarding their damages.

In January 2024, the Multnomah County Circuit Court Oregon entered a limited judgment and money award for the June 2023 *James* verdict. The limited judgment awards \$92 million of damages based on the amounts awarded by the jury, as well as doubling of the economic damages and offsetting of any insurance proceeds received by plaintiffs. The limited judgment created a lien against PacifiCorp, attaching a debt for the money awards. PacifiCorp posted a supersedeas bond, which stays any effort to seek payment of the judgment pending final resolution of any appeals. Under Oregon Revised Statutes 82.010, interest at a rate of 9% per annum will accrue on the judgment commencing at the date the judgment was entered until the entire money award is paid, amended or reversed by an appellate court. In January 2024, PacifiCorp filed a notice of appeal associated with the June 2023 verdict in *James*, including whether the case can proceed as a class action and filed a motion to stay further damages phase trials. On February 14, 2024, the Oregon Court of Appeals denied PacifiCorp's request to stay the damages phase trials. On February 13, 2024, the 17 named plaintiffs filed a notice of cross-appeal as to the January 2024 limited judgment and money award. The appeals process and further actions could take several years.

In January 2024, the jury for the first *James* damages phase trial awarded nine plaintiffs \$62 million of damages, including \$6 million of economic damages and \$56 million of noneconomic damages. After the jury verdict, the Multnomah County Circuit Court Oregon doubled the economic damages to \$12 million and added \$16 million of punitive damages using the 0.25 multiplier determined by the jury for the June 2023 *James* verdict bringing the total damages awarded to \$84 million. PacifiCorp requested that the Multnomah County Circuit Court Oregon judge offset the damage awards by deducting insurance proceeds received by any of the nine plaintiffs, and on March 25, 2024, the Multnomah County Circuit Court Oregon granted in large part the offset request. In April 2024, the Multnomah County Circuit Court Oregon entered a limited judgment and money award for the January 2024 *James* verdict. The limited judgment awards \$80 million of damages based on the amounts awarded by the jury and offsetting insurance proceeds received by plaintiffs. The limited judgment created a lien against PacifiCorp, attaching a debt for the money awards. In April 2024, PacifiCorp posted a supersedeas bond, which stays any effort to seek payment of the judgment pending final resolution of any appeals. PacifiCorp amended its January 2024 appeal of the June 2023 *James* verdict to include the January 2024 jury verdict.

In March 2024, the jury for the second *James* damages phase trial awarded ten plaintiffs \$42 million of damages, including \$12 million of doubled economic damages, \$23 million of noneconomic damages and \$7 million of punitive damages using the 0.25 multiplier determined by the jury for the June 2023 *James* verdict. PacifiCorp requested that the Multnomah County Circuit Court Oregon judge offset the damage awards by deducting insurance proceeds received by any of the ten plaintiffs and on May 6, 2024, the Multnomah County Circuit Court Oregon granted the offset request. In June 2024, the Multnomah County Circuit Court Oregon entered a limited judgment and money award for the March 2024 *James* verdict. The limited judgment awards \$38 million of damages based on the amounts awarded by the jury and offsetting insurance proceeds received by plaintiffs. The limited judgment created a lien against PacifiCorp, attaching a debt for the money awards. In July 2024, PacifiCorp posted a supersedeas bond, which stays any effort to seek payment of the judgment pending final resolution of any appeals. PacifiCorp further amended its appeal of the June 2023 *James* verdict to include the March 2024 jury verdict.

In March 2024, settlement was reached with five commercial timber plaintiffs in the *James* consolidated cases, and the jury trial scheduled for April 2024 was cancelled.

In April, May and July 2024, four separate mass complaints against PacifiCorp naming 1,443 individual class members were filed in Multnomah County Circuit Court Oregon referencing *James* as the lead case. These *James* mass complaints make damages only allegations seeking economic, noneconomic and punitive damages, as well as doubling of economic damages. PacifiCorp believes the magnitude of damages sought by the class members in the *James* mass complaints to be of remote likelihood of being awarded based on the amounts awarded in the jury verdicts described above that are being appealed.

2022 McKinney Fire

According to the California Department of Forestry and Fire Protection, a wildfire began on July 29, 2022, in the Oak Knoll Ranger District of the Klamath National Forest in Siskiyou County, California located in PacifiCorp's service territory, burning over 60,000 acres. Third-party reports indicate that the 2022 McKinney Fire resulted in 11 structures damaged, 185 structures destroyed, including residences; 12 injuries and four fatalities. 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.

Estimated Losses for and Settlements Associated with the Wildfires

Based on the facts and circumstances available to PacifiCorp through August 2, 2024, the date through which PacifiCorp has evaluated the impacts of events occurring after June 30, 2024 as indicated under "Subsequent Events", 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 recorded cumulative estimated probable losses associated with the Wildfires of \$2,658 million through June 30, 2024. 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. Any information associated with the Wildfires arising subsequent to August 2, 2024 will be considered in a future period.

Through June 30, 2024, PacifiCorp paid \$775 million in settlements associated with the 2020 Wildfires. Subsequent to June 30, 2024 through August 2, 2024, PacifiCorp paid an additional \$246 million for the Wildfires. To date, PacifiCorp has reached additional settlements associated with the Wildfires totaling \$199 million that have yet to be paid. As a result of the settlements, various trials have been cancelled.

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

| | Three-Month Periods | | Six-Month Periods | |
|-------------------|---------------------|-------|-------------------|-------|
| | Ended June 30, | | Ended June 30, | |
| | 2024 | 2023 | 2024 | 2023 |
| Beginning balance | \$ | 1,705 | \$ | 1,723 |
| Accrued losses | | 251 | | 251 |
| Payments | | (73) | | (91) |
| Ending balance | \$ | 1,883 | \$ | 1,883 |

As of June 30, 2024 and December 31, 2023, \$445 million and \$4 million of PacifiCorp's liability for estimated losses associated with the Wildfires is included in Total Current and Accrued Liabilities on the Comparative Balance Sheets. The amounts reflected as current as of June 30, 2024 reflect amounts reasonably expected to be paid out within the next year based on settlements reached as well as ongoing settlement and mediation efforts. The remainder of PacifiCorp's liability for estimated losses associated with the Wildfires as of June 30, 2024 and December 31, 2023 is included in Total Other Noncurrent Liabilities on the Comparative Balance Sheets.

The following table presents changes in PacifiCorp's receivable for expected insurance recoveries associated with the Wildfires (in millions):

| | Three-Month Periods | | Six-Month Periods | |
|-------------------|---------------------|------|-------------------|-------|
| | Ended June 30, | | Ended June 30, | |
| | 2024 | 2023 | 2024 | 2023 |
| Beginning balance | \$ | 149 | \$ | 499 |
| Accruals | | — | | — |
| Payments received | | (10) | | (360) |
| Ending balance | \$ | 139 | \$ | 139 |

As of June 30, 2024, \$15 million of PacifiCorp's receivable for expected insurance recoveries was included in Total Current and Accrued Assets while the remaining \$124 million was included in Total Other Noncurrent Liabilities on the Comparative Balance Sheets. As of December 31, 2023, \$350 million of PacifiCorp's receivable for expected insurance recoveries was included in Total Current and Accrued Assets while the remaining \$149 million was included in Total Other Noncurrent Liabilities on the Comparative Balance Sheets. Insurance proceeds received to date relate to the 2020 Wildfires.

During the three-month periods ended June 30, 2024 and 2023, PacifiCorp recognized probable losses net of expected insurance recoveries associated with the Wildfires of \$251 million and \$49 million, respectively. During the six-month periods ended June 30, 2024 and 2023, PacifiCorp recognized probable losses net of expected insurance recoveries associated with the Wildfires of \$251 million and \$408 million, respectively. No additional insurance recoveries beyond those accrued and received 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.

(10) Supplemental Cash Flow Disclosures

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

| | 2024 | 2023 |
|---|----------|----------|
| Interest paid, net of amounts capitalized | \$ 206 | \$ 205 |
| Income taxes received, net ⁽¹⁾ | \$ (171) | \$ (204) |
| Supplemental disclosure of non-cash investing and financing activities: | | |
| Accounts payable related to utility plant additions | \$ 749 | \$ 545 |

(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: 08/26/2024 | | Year/Period of Report End of: 2024/ Q2 | | | |
| 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 | | | | (9,348,616) | | | (9,348,616) | | |
| 2 | Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income | | | | 235,234 | | | 235,234 | | |
| 3 | Preceding Quarter/Year to Date Changes in Fair Value | | | | | | | | | |
| 4 | Total (lines 2 and 3) | | | | 235,234 | | | 235,234 | (14,047,945) | (13,812,711) |
| 5 | Balance of Account 219 at End of Preceding Quarter/Year | | | | (9,113,382) | | | (9,113,382) | | |
| 6 | Balance of Account 219 at Beginning of Current Year | | | | (10,369,236) | | | (10,369,236) | | |
| 7 | Current Quarter/Year to Date Reclassifications from Account 219 to Net Income | | | | 284,416 | | | 284,416 | | |
| 8 | Current Quarter/Year to Date Changes in Fair Value | | | | | | | | | |
| 9 | Total (lines 7 and 8) | | | | 284,416 | | | 284,416 | 51,593,497 | 51,877,913 |
| 10 | Balance of Account 219 at End of Current Quarter/Year | | | | (10,084,820) | | | (10,084,820) | | |

| | | | | | | | | |
|---|---|---|----------------|-------------------------------|---------------------|---|---------------------|------------|
| Name of Respondent: PacifiCorp | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report: 08/26/2024 | | Year/Period of Report End of: 2024/ Q2 | | |
| SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION. AMORTIZATION AND DEPLETION | | | | | | | | |
| 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) | 33,860,194,374 | 33,860,194,374 | | | | | |
| 4 | Property Under Capital Leases | 26,347,452 | 26,347,452 | | | | | |
| 5 | Plant Purchased or Sold | | | | | | | |
| 6 | Completed Construction not Classified | 541,702,103 | 541,702,103 | | | | | |
| 7 | Experimental Plant Unclassified | | | | | | | |
| 8 | Total (3 thru 7) | 34,428,243,929 | 34,428,243,929 | | | | | |
| 9 | Leased to Others | | | | | | | |
| 10 | Held for Future Use | 14,786,339 | 14,786,339 | | | | | |
| 11 | Construction Work in Progress | 5,466,699,384 | 5,466,699,384 | | | | | |
| 12 | Acquisition Adjustments | 156,468,483 | 156,468,483 | | | | | |
| 13 | Total Utility Plant (8 thru 12) | 40,066,198,135 | 40,066,198,135 | | | | | |
| 14 | Accumulated Provisions for Depreciation, Amortization, & Depletion | 13,557,041,595 | 13,557,041,595 | | | | | |
| 15 | Net Utility Plant (13 less 14) | 26,509,156,540 | 26,509,156,540 | | | | | |
| 16 | DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | | | | | | | |
| 17 | In Service: | | | | | | | |
| 18 | Depreciation | 12,599,924,561 | 12,599,924,561 | | | | | |
| 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 | 812,225,734 | 812,225,734 | | | | | |
| 22 | Total in Service (18 thru 21) | 13,412,150,295 | 13,412,150,295 | | | | | |
| 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 | 144,891,300 | 144,891,300 | | | | | |
| 33 | Total Accum Prov (equals 14) (22,26,30,31,32) | 13,557,041,595 | 13,557,041,595 | | | | | |

| | | | | | | | |
|---|--|---|--|-------------------------------|---|---|--|
| Name of Respondent: PacifiCorp | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report: 08/26/2024 | | Year/Period of Report End of: 2024/ Q2 | |
| Electric Plant In Service and Accum Provision For Depr by Function | | | | | | | |
| 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 | 1,154,308,274 | | | 793,337,486 | | |
| 2 | Steam Production Plant | 7,269,553,446 | | | 4,929,555,321 | | |
| 3 | Nuclear Production Plant | | | | | | |
| 4 | Hydraulic Production - Conventional | 1,125,780,460 | | | 484,885,718 | | |
| 5 | Hydraulic Production - Pumped Storage | | | | | | |
| 6 | Other Production | 5,623,077,912 | | | 853,798,159 | | |
| 7 | Transmission | 8,319,292,275 | | | 2,315,351,037 | | |
| 8 | Distribution | 9,351,717,332 | | | 3,411,487,772 | | |
| 9 | Regional Transmission and Market Operation | | | | | | |
| 10 | General | 1,558,166,778 | | | 623,734,802 | | |
| 11 | TOTAL (Total of lines 1 through 10) | 34,401,896,477 | | | 13,412,150,295 | | |

| | | | | | |
|--|----------------------|---|---------------------|---|---|
| Name of Respondent: PacifiCorp | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| Transmission Service and Generation Interconnection Study Costs | | | | | |
| 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. | | | | | |
| 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 | TSRQ2913 | 133 | 561.6 | 133 | 456 |
| 3 | TSRQ2914 | 133 | 561.6 | 133 | 456 |
| 4 | TSRQ3314-A | 94 | 561.6 | | |
| 5 | TSRQ3332 | 180 | 561.6 | 180 | 456 |
| 6 | TSRQ3357-A | 94 | 561.6 | | |
| 7 | TSRQ3414 | 44 | 561.6 | | |
| 8 | TSRQ3418 | 267 | 561.6 | | |
| 9 | TSRQ3417 | 311 | 561.6 | | |
| 10 | TSRQ3373 | 189 | 561.6 | | |
| 11 | TSRQ3314-B | 2,012 | 561.6 | | |
| 12 | TSRQ3809 | 940 | 561.6 | | |
| 13 | TSRQ3430 | 449 | 561.6 | | |
| 14 | TSRQ3428 | 519 | 561.6 | | |
| 15 | TSRQ3429 | 512 | 561.6 | | |
| 16 | TSRQ3357-B | 2,965 | 561.6 | | |
| 17 | TSRQ3170 | 2,967 | 561.6 | | |
| 18 | TSRQ3426 | 512 | 561.6 | | |
| 19 | TSRQ3109 | 3,624 | 561.6 | | |
| 20 | TSRQ3438 | 2,160 | 561.6 | 2,160 | 456 |
| 21 | TSRQ3400 | 5,075 | 561.6 | | |
| 22 | TSRQ3478 | 504 | 561.6 | | |
| 23 | TSRQ3480 | 482 | 561.6 | | |
| 24 | TSRQ3464 | 2,958 | 561.6 | | |
| 25 | TSRQ3466 | 2,611 | 561.6 | | |
| 26 | TSRQ3446 | 3,936 | 561.6 | | |
| 27 | TSRQ3458 | 7,624 | 561.6 | 7,624 | 456 |
| 28 | TSRQ3455 | 11,229 | 561.6 | 11,229 | 456 |
| 29 | TSRQ3456 | 3,863 | 561.6 | 3,863 | 456 |
| 30 | TSRQ3452 | 4,850 | 561.6 | | |
| 31 | TSRQ3462 | 342 | 561.6 | | |
| 32 | TSRQ3477 | 535 | 561.6 | | |
| 33 | TSRQ3479 | 372 | 561.6 | | |
| 34 | TSRQ3481 | 4,212 | 561.6 | | |
| 35 | TSRQ3482 | 3,261 | 561.6 | | |
| 36 | TSRQ3493 | 4,447 | 561.6 | | |
| 37 | TSRQ | 206 | 561.6 | | |
| 38 | Accrual | (379) | 561.6 | | |
| 39 | | 0 | | 0 | |
| 20 | Total | 74,233 | | 25,322 | |
| 21 | Generation Studies | | | | |
| 22 | Accrual | 114 | 561.7 | | |
| 23 | C1-23 | 46 | 561.7 | 46 | 456 |
| 24 | C2-006 | 1,325 | 561.7 | 1,325 | 456 |
| 25 | C2-007 | 1,326 | 561.7 | 1,326 | 456 |
| 26 | C2-008 | 1,326 | 561.7 | 1,326 | 456 |
| 27 | C2-009 | 1,326 | 561.7 | 1,326 | 456 |
| 28 | C2-10 | 46 | 561.7 | 46 | 456 |
| 29 | C2-11 | 113 | 561.7 | | |
| 30 | C2-111 | 45 | 561.7 | 45 | 456 |
| 31 | C2-114 | 1,213 | 561.7 | 1,213 | 456 |
| 32 | C2-117 | 1,213 | 561.7 | 1,213 | 456 |
| 33 | C2-129 | 410 | 561.7 | 410 | 456 |
| 34 | C2-131 | 295 | 561.7 | 295 | 456 |
| 35 | C2-138 | 91 | 561.7 | 91 | 456 |
| 36 | C2-141 | 46 | 561.7 | 46 | 456 |

| | | | | | |
|-----|------------|-------|-------|-------|-----|
| 37 | C2-144 | 2,177 | 561.7 | 2,177 | 456 |
| 38 | C2-158 | 1,560 | 561.7 | 1,560 | 456 |
| 39 | C2-164 | 136 | 561.7 | 136 | 456 |
| 40 | C2-169 | 46 | 561.7 | | |
| 41 | C2-174 | 91 | 561.7 | 91 | 456 |
| 42 | C2-175 | 91 | 561.7 | 91 | 456 |
| 43 | C2-178 | 1,360 | 561.7 | 1,360 | 456 |
| 44 | C2-179 | 91 | 561.7 | 91 | 456 |
| 45 | C2-180 | 91 | 561.7 | 91 | 456 |
| 46 | C2-181 | 91 | 561.7 | 91 | 456 |
| 47 | C2-203 | 113 | 561.7 | 113 | 456 |
| 48 | C2-209 | 182 | 561.7 | 182 | 456 |
| 49 | C2-27 | 273 | 561.7 | 273 | 456 |
| 50 | C2-28 | 46 | 561.7 | 46 | 456 |
| 51 | C2-49 | 277 | 561.7 | 277 | 456 |
| 52 | C2-82 | 137 | 561.7 | 137 | 456 |
| 53 | C2-99 | 137 | 561.7 | 137 | 456 |
| 54 | FT008 | 710 | 561.7 | 710 | 456 |
| 55 | FT009 | 88 | 561.7 | 88 | 456 |
| 56 | GIQ0671 | | | 26 | 456 |
| 57 | OCS0084 | 2,617 | 561.7 | 2,617 | 456 |
| 58 | OCS0085 | 2,685 | 561.7 | 2,685 | 456 |
| 59 | OCS0086 | 981 | 561.7 | 981 | 456 |
| 60 | OCS0087 | 2,163 | 561.7 | 2,163 | 456 |
| 61 | OCS0089 | 2,269 | 561.7 | 2,269 | 456 |
| 62 | OCS0091 | 606 | 561.7 | 606 | 456 |
| 63 | OCSGIQ0082 | 303 | 561.7 | 303 | 456 |
| 64 | OCSGIQ0092 | 1,463 | 561.7 | 1,463 | 456 |
| 65 | OCSGIQ093 | 1,060 | 561.7 | 1,060 | 456 |
| 66 | PIS0032 | 113 | 561.7 | 113 | 456 |
| 67 | PIS063 | 91 | 561.7 | | |
| 68 | PIS064 | 91 | 561.7 | | |
| 69 | PIS065 | 91 | 561.7 | | |
| 70 | PIS066 | 91 | 561.7 | | |
| 71 | PIS067 | 91 | 561.7 | | |
| 72 | PIS068 | 91 | 561.7 | | |
| 73 | PIS069 | 91 | 561.7 | | |
| 74 | PIS070 | 91 | 561.7 | | |
| 75 | PIS071 | 91 | 561.7 | | |
| 76 | PIS072 | 91 | 561.7 | | |
| 77 | PIS073 | 91 | 561.7 | | |
| 78 | PIS074 | 91 | 561.7 | | |
| 79 | PIS075 | 91 | 561.7 | | |
| 80 | PIS076 | 91 | 561.7 | | |
| 81 | PIS077 | 91 | 561.7 | | |
| 82 | PIS078 | 91 | 561.7 | | |
| 83 | PIS079 | 91 | 561.7 | | |
| 84 | PIS080 | 91 | 561.7 | | |
| 85 | PIS081 | 91 | 561.7 | | |
| 86 | PIS082 | 91 | 561.7 | | |
| 87 | PIS083 | 91 | 561.7 | | |
| 88 | PIS084 | 91 | 561.7 | | |
| 89 | PIS085 | 91 | 561.7 | | |
| 90 | PIS086 | 91 | 561.7 | | |
| 91 | S0022 | 46 | 561.7 | 46 | 456 |
| 92 | S0023 | 46 | 561.7 | 46 | 456 |
| 93 | S0024 | 46 | 561.7 | 46 | 456 |
| 94 | S0025 | 302 | 561.7 | 302 | 456 |
| 95 | S0026 | 302 | 561.7 | 302 | 456 |
| 96 | S0027 | 302 | 561.7 | 302 | 456 |
| 97 | S0028 | 302 | 561.7 | 302 | 456 |
| 98 | S0029 | 77 | 561.7 | 77 | 456 |
| 99 | S0030 | 332 | 561.7 | 332 | 456 |
| 100 | SIS0007 | 91 | 561.7 | 91 | 456 |
| 101 | SIS0015 | 211 | 561.7 | 211 | 456 |
| 102 | SIS0016 | 182 | 561.7 | 182 | 456 |

| | | | | | |
|-----|--|---------|-------|---------|-----|
| 103 | SIS0017 | 91 | 561.7 | 91 | 456 |
| 104 | SIS0019 | 46 | 561.7 | 46 | 456 |
| 105 | SIS0020 | 114 | 561.7 | 114 | 456 |
| 106 | SIS0021 | 1,368 | 561.7 | 1,368 | 456 |
| 107 | 2023 Cluster Study Applications C3APPS | (2,526) | 561.7 | (2,526) | 456 |
| 108 | 2024 Cluster Study Applications C4APPS | 112,923 | 561.7 | 112,923 | 456 |
| 109 | C1 Cluster Area 3 Restudy 2 C1REA3.2 | 2,784 | 561.7 | 2,784 | 456 |
| 110 | C1 Cluster Area 6 Restudy 3 C1REA6.3 | 3,650 | 561.7 | 3,650 | 456 |
| 111 | C2 Cluster Area 14 Restudy 2 C2REA14.2 | 8,211 | 561.7 | 8,211 | 456 |
| 112 | C2 Cluster Area 16 Restudy 2 C2REA16.2 | 5,872 | 561.7 | 5,872 | 456 |
| 113 | C2 Cluster Area 5 Restudy 2 C2REA5.2 | 3,602 | 561.7 | 3,602 | 456 |
| 114 | C2 Cluster Area 6 Restudy 2 C2REA6.2 | 6,929 | 561.7 | 6,929 | 456 |
| 115 | C2 Cluster Area 7 Restudy 2 C2REA7.2 | 10,589 | 561.7 | 10,589 | 456 |
| 116 | C2 Cluster Area 9 Restudy 2 C2REA9.2 | 6,032 | 561.7 | 6,032 | 456 |
| 117 | Cluster 2 - Cluster Area 12 Restudy 2 | 4,664 | 561.7 | 4,664 | 456 |
| 118 | Cluster 3 - Cluster Area 1 Restudy C3CA1 | 91 | 561.7 | 91 | 456 |
| 119 | Cluster 3 - Cluster Area 3 Restudy C3CA3 | 273 | 561.7 | 273 | 456 |
| 120 | Cluster 3 - Cluster Area 4 Restudy C3CA4 | 91 | 561.7 | 91 | 456 |
| 121 | Cluster 3 - Cluster Area 6 Restudy C3CA6 | 91 | 561.7 | 91 | 456 |
| 122 | Cluster 3 - Cluster Area 7 Restudy C3CA7 | 91 | 561.7 | 91 | 456 |
| 123 | Cluster 3 - Cluster Area 8 Restudy C3CA8 | 91 | 561.7 | 91 | 456 |
| 124 | Cluster 3 - Cluster Area 9 Restudy C3CA9 | 91 | 561.7 | 91 | 456 |
| 125 | Cluster 3 Cluster Area 10 Restudy C3CA10 | 91 | 561.7 | 91 | 456 |
| 126 | Cluster 3 Cluster Area 11 Restudy C3CA11 | 91 | 561.7 | 91 | 456 |
| 127 | Cluster 3 Cluster Area 12 Restudy C3CA12 | 91 | 561.7 | 91 | 456 |
| 128 | Cluster 3 Cluster Area 13 Restudy C3CA13 | 91 | 561.7 | 91 | 456 |
| 129 | Cluster 3 Cluster Area 16 Restudy C3CA16 | 181 | 561.7 | 181 | 456 |
| 130 | Cluster 3 Cluster Area 17 Restudy C3CA17 | 91 | 561.7 | 91 | 456 |
| 131 | Cluster 3 Cluster Area 19 Restudy C3CA19 | 91 | 561.7 | 91 | 456 |
| 132 | Cluster 3 Cluster Area 5 Restudy C3CA5 | 91 | 561.7 | 91 | 456 |
| 133 | Cluster 3 Study Report Production C3RP | 223,692 | 561.7 | 223,692 | 456 |
| 134 | Pre-Application Studies - East | 1,876 | 561.7 | 1,876 | 456 |
| 135 | Pre-Application Studies - West | 4,331 | 561.7 | 4,331 | 456 |
| 39 | Total | 431,200 | | 428,769 | |
| 40 | Grand Total | 505,433 | | 454,091 | |

| Name of Respondent: PacifiCorp | | This report is: | | Date of Report: 08/26/2024 | | Year/Period of Report End of: 2024/ Q2 | |
|--|---|--|---------------|--|---|---|--|
| | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | | | | |
| 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 | ^(a) DSM Balancing Account - UT | 229,251,472 | 19,084,427 | 908 | 11,429,086 | 236,906,813 | |
| 2 | ^(b) DSM Balancing Account - WA | | 5,701,133 | 908 | 4,279,860 | 1,421,273 | |
| 3 | ^(c) DSM Balancing Account - WY | 20,660,672 | 905,155 | 908 | 1,527,303 | 20,038,524 | |
| 4 | Deferred Excess Net Power Costs - CA | 20,605,067 | 1,140,538 | | | 21,745,605 | |
| 5 | ^(d) Deferred Excess Net Power Costs - ID | 76,913,187 | 16,187,917 | 555 | 10,830,411 | 82,270,693 | |
| 6 | ^(e) Deferred Excess Net Power Costs - OR | 251,977,894 | 4,668,089 | 555 | 18,098,705 | 238,547,278 | |
| 7 | ^(f) Deferred Excess Net Power Costs - UT | 545,088,754 | 68,243,336 | 555 | 41,033,476 | 572,298,614 | |
| 8 | ^(g) Deferred Excess Net Power Costs - WA | 195,567,786 | 4,789,711 | 555 | 14,001,342 | 186,356,155 | |
| 9 | ^(h) Deferred Excess Net Power Costs - WY | 166,215,414 | 10,100,994 | 555 | 19,392,128 | 156,924,280 | |
| 10 | ⁽ⁱ⁾ Deferred Excess RECs in Rates - WY | 941,472 | 9,344 | 456 | 66,377 | 884,439 | |
| 11 | ^(j) Deferred Excess RECs in Rates - UT | 1,776,736 | 366,815 | 456 | 1,989,912 | 153,639 | |
| 12 | Solar Investment Tax Credit Basis Adjustment | 349,922 | 173 | 282, 283 | 3,896 | 346,199 | |
| 13 | Metro Business Income Tax - OR | 265 | | | | 265 | |
| 14 | ^(k) Pension | 275,747,482 | 16,389 | | ^(l) 2,366,357 | 273,397,514 | |
| 15 | ^(m) Other Postretirement | 130,237 | | 926 | 43,412 | 86,825 | |
| 16 | Deferred Steam Depreciation - UT | 15,865,334 | 1,093,013 | | | 16,958,347 | |
| 17 | Colstrip Unit No. 4 Deferred Maintenance Costs - WA (Amortization period: 1 year, starting 04/2024) | 258,904 | | 923 | 64,726 | 194,178 | |
| 18 | ⁽ⁿ⁾ Carbon Plant Inventory | 363,436 | | 407.3 | 61,316 | 302,120 | |
| 19 | Cholla Unit No. 4 Closure Costs - CA (Amortization period: 5 years, starting 01/2024) | 3,535,430 | | 407.3 | 186,167 | 3,349,263 | |
| 20 | Cholla Unit No. 4 Closure Costs - ID | (56,743) | | | | (56,743) | |
| 21 | ^(o) Cholla Unit No. 4 Closure Costs - OR | 633,451 | 5,520 | 408.1, 920, 931 | 115,177 | 523,794 | |
| 22 | Cholla Unit No. 4 Closure Costs - UT (Amortization period: 4.4 years, starting 01/2021) | 2,366,166 | | 407.3 | 652,659 | 1,713,507 | |
| 23 | Cholla Unit No. 4 Closure Costs - WY (Amortization period: 11 years, starting 07/2021) | 34,828,081 | | 407.3 | 1,055,352 | 33,772,729 | |
| 24 | Cholla Unit No. 4 Decommissioning Costs - CA (Amortization period: 5 years, starting 01/2024) | 12,373 | 43,887 | 407.3 | 28,409 | 27,851 | |
| 25 | Cholla Unit No. 4 Decommissioning Costs - WY (Amortization period: 11 years, starting 07/2021) | | 310,459 | 407.3 | 154,457 | 156,002 | |
| 26 | Depreciation Study Deferral - ID (Amortization period: 4 years, starting 01/2022) | 6,098,882 | | 403 | 871,269 | 5,227,613 | |
| 27 | Depreciation Study Deferral - UT (Amortization period: 17 years, starting 09/2014) | 928,314 | | 403 | 32,010 | 896,304 | |
| 28 | Depreciation Study Deferral - WY (Amortization period: 18 years, starting 01/2014) | 3,205,886 | | 403 | 110,548 | 3,095,338 | |
| 29 | Generating Plant Liquidated Damages - UT (Amortization period: 20 years, starting 01/2014) | 341,250 | | 557 | 8,750 | 332,500 | |
| 30 | ^(p) Generating Plant Liquidated Damages - WY | 905,111 | | 557 | 13,572 | 891,539 | |
| 31 | Wind Test Energy Deferral - WY (Amortization period: 30 years, starting 12/2020) | 203,833 | | 557 | 1,911 | 201,922 | |
| 32 | ^(q) Environmental Costs | 139,979,079 | 4,408,766 | 514, 545, 554, 598, 935 | 2,485,770 | 141,902,075 | |
| 33 | ^(r) Asset Retirement Obligations Regulatory Difference | 241,237,552 | 6,621,402 | 230, 426.5 | 2,955,160 | 244,903,794 | |
| 34 | Unrealized Loss on Derivative Contracts | 113,529,321 | 26,207,230 | | | 139,736,551 | |
| 35 | ^(s) Greenhouse Gas Allowance Revenues - CA | | 7,001,093 | 456 | 4,376,543 | 2,624,550 | |
| 36 | ^(t) Greenhouse Gas Allowance Compliance Costs - CA | 370,206 | | 555 | 370,206 | | |
| 37 | Emergency Service Resiliency Program - CA | 6,536 | 91 | | | 6,627 | |
| 38 | ^(u) Solar Feed-In Tariff Deferral - OR | 2,862,170 | 1,350,983 | 555, 908 | 554,255 | 3,658,898 | |
| 39 | ^(v) Oregon Community Solar Program | 2,735,063 | 553,266 | 908 | 378,796 | 2,909,533 | |
| 40 | ^(w) Solar Incentive Subscriber Program - UT | 1,829,271 | 24,376 | 908 | 49,425 | 1,804,222 | |
| 41 | Solar Incentive Program - UT | 200,116 | 2,684 | | | 202,800 | |
| 42 | STEP Pilot Program - UT | 1,227,448 | 4,819 | | | 1,232,267 | |
| 43 | Deferred Intervenor Funding Grants - CA | 420,256 | 6,456 | | | 426,712 | |
| 44 | Deferred Intervenor Funding Grants - ID | 40,000 | | | | 40,000 | |
| 45 | Deferred Intervenor Funding Grants - OR (Amortization period: 1 year, starting 07/2023) | 2,118,497 | 108,625 | 928 | 609,293 | 1,617,829 | |
| 46 | Deferred Intervenor Funding Grants - WA | 311,567 | 114,673 | 928, 419 | 275,095 | 151,145 | |

| | | | | | | |
|----|---|---------------|-------------|-----------------------------|-------------|---------------|
| 47 | Deferred Independent Evaluator Costs - OR | 137,766 | 4,973 | | | 142,739 |
| 48 | Catastrophic Event - CA | 21,589,257 | 742,823 | 228.1, 924 | 184,591 | 22,147,489 |
| 49 | (w) Low Income Bill Discount Admin Cost - OR | 12,370,918 | 4,925,613 | 142 | 4,555,040 | 12,741,491 |
| 50 | (z) Low Income Program - WA | 3,019,890 | | 142 | 105,012 | 2,914,878 |
| 51 | (v) Deferred Overburden Cost - ID | 443,814 | 686,280 | 501 | 310,006 | 820,088 |
| 52 | (z) Deferred Overburden Cost - WY | 1,022,855 | 1,529,794 | 501 | 702,597 | 1,850,052 |
| 53 | (as) BPA Balancing Account - WA | 1,825,061 | | 143 | 266,742 | 1,558,319 |
| 54 | (as) BPA Balancing Account - ID | 1,062,166 | | 143 | 244,440 | 817,726 |
| 55 | Property Sales Balancing Account - OR (Amortization period: 1 year, starting 07/2023) | 840,726 | 6,638 | 421.1, 440, 442, 444 | 626,041 | 221,323 |
| 56 | (as) Property Damage - OR | 45,745,570 | 502,141 | 924 | 3,250,143 | 42,997,568 |
| 57 | (as) Property Damage - WA | 322,022 | 198,572 | 924 | 344,474 | 176,120 |
| 58 | (as) Property Damage - CA | 2,735,629 | 759,070 | 924 | 1,192,834 | 2,301,865 |
| 59 | (as) Property Damage - UT | 2,409,731 | 300,183 | 924 | 118,403 | 2,591,511 |
| 60 | (as) Miscellaneous Regulatory Assets and Liabilities - OR | 134,076 | | 142 | 134,076 | |
| 61 | (ab) Utah Mine Disposition | 83,098,760 | 259,674 | 506 | 24,943 | 83,333,491 |
| 62 | Electric Vehicle Infrastructure - CA | 1,314 | 986 | | | 2,300 |
| 63 | Transportation Electrification Program - OR (Amortization period: 3 years, starting 04/2023) | 2,138,233 | 26,663 | 908 | 223,199 | 1,941,697 |
| 64 | Transportation Electrification Program - WA (Amortization period: 1 year, starting 04/2024) | 1,040,923 | 26,209 | 908 | 228,794 | 838,338 |
| 65 | Fire Hazard and Wildfire Mitigation Plan - CA | 40,136,092 | 990,272 | | | 41,126,364 |
| 66 | (as) Wildfire Mitigation and Vegetation Management Plans - OR | 52,990,722 | 1,015,652 | 593 | 15,097,271 | 38,909,103 |
| 67 | Wildfire Damaged Plant Net Book Value - OR | 1,747,722 | 1,043 | | | 1,748,765 |
| 68 | Wildfire Natural Disaster Plan - CA | 89,695 | 2,772 | | | 92,467 |
| 69 | (al) Wildland Fire Mitigation Balancing Account - UT | 4,932,323 | 7,875,432 | 590 | 5,906,993 | 6,900,762 |
| 70 | AMI Replaced Meters - OR (Amortization period: 5 years, starting 01/2021) | 6,765,871 | 60,601 | 407.3 | 906,449 | 5,920,023 |
| 71 | COVID-19 Bill Assistance Program - OR (Amortization period: 4 years, starting 04/2023) | 8,203,566 | 98,091 | 908 | 1,100,946 | 7,200,711 |
| 72 | COVID-19 Bill Assistance Program - WA (Amortization period: 1 year, starting 04/2024) | 3,101,326 | | 908 | 775,331 | 2,325,995 |
| 73 | Equity Advisory Group for Clean Energy Implementation Plan - WA (Amortization period: 1 year, starting 04/2024) | 1,375,109 | 118,015 | 923 | 239,935 | 1,253,189 |
| 74 | Mobile Home Park Conversion - CA (Amortization period: 10 years, starting 05/2020) | 183,776 | 3,436 | 407.3 | 9,195 | 178,017 |
| 75 | Energy Storage Pilot Program - OR | | 392,899 | | | 392,899 |
| 76 | (ak) Utility Community Advisory Group - OR | 48,065 | 92,965 | 142 | 122,776 | 18,254 |
| 77 | Distribution System Plan - OR | 2,532,089 | 257,436 | | | 2,789,525 |
| 78 | TB Flats - OR (Amortization period: 3 years, starting 04/2023) | 1,735,845 | 3,732,362 | 403, 431 | 629,780 | 4,838,427 |
| 79 | Fly Ash Sales - OR | | 116,188 | | | 116,188 |
| 80 | Klamath Unrecovered Plant Net Book Value (Amortization period: 5 years, starting 12/2022) | 4,431,727 | 7,970,862 | 407.3 | 320,417 | 12,082,172 |
| 81 | (al) Alternative Rate For Energy (CARE) - CA | 1,539,382 | 598,182 | | | 2,137,564 |
| 82 | 2023 GRC Memo Account - CA (Amortization period: 3 years, starting 01/2024) | 16,572,794 | 217,833 | 403, 407.3, 431, 928, 930.2 | 1,562,026 | 15,228,601 |
| 44 | TOTAL | 2,687,907,965 | 212,585,024 | | 179,655,585 | 2,720,837,404 |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: PacifiCorp | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| FOOTNOTE DATA | | | |
| (a) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Average amortization period is approximately 10 years. | | | |
| (b) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Amortization period varies depending on timing of underlying transactions. | | | |
| (c) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Average amortization period is approximately 10 years. | | | |
| (d) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Average amortization period is approximately one year. | | | |
| (e) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Average amortization period is approximately three years. | | | |
| (f) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Average amortization period is approximately one year. | | | |
| (g) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Average amortization period is approximately one year. | | | |
| (h) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Average amortization period is approximately one year. | | | |
| (i) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Average amortization period is approximately one year. | | | |
| (j) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Average amortization period is approximately one year. | | | |
| (k) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Weighted average remaining amortization period is approximately 16 years. Substantially represents amounts not yet recognized as a component of net periodic benefit cost. | | | |
| (l) 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. | | | |
| (m) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Average amortization period is approximately three years. | | | |
| (n) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Weighted average remaining amortization period is approximately two years. | | | |
| (o) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Average amortization period is approximately 24 years. | | | |
| (p) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Average amortization period is approximately 10 years. | | | |
| (q) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Amortization period varies depending on timing of underlying transactions. | | | |
| (r) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Amortization period varies depending on timing of underlying transactions. | | | |
| (s) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Amortization period varies depending on timing of underlying transactions. | | | |
| (t) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| 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 | | | |
| Amortization period varies depending on timing of underlying transactions. | | | |
| (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 | | | |
| Amortization period varies depending on timing of underlying transactions. | | | |
| (ah) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| \$67 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 remaining amortization period of one year. | | | |
| (ai) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets | | | |
| Average amortization period is approximately one year. | | | |
| (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 | | | |
| Amortization period varies depending on timing of underlying transactions. | | | |
| (am) Concept: OtherRegulatoryAssetsWrittenOffRecovered | | | |
| Pension costs are associated with labor and generally charged to operations and maintenance expense and construction work in progress. Settlement charges are charged to Account 926, Employee pensions and benefits and Account 228.3, Accumulated provision for pensions and benefits. | | | |

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

Page 232

| Name of Respondent: PacifiCorp | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report: 08/26/2024 | | Year/Period of Report End of: 2024/ Q2 | |
|--|---|---|-------------------------|-------------------------------|----------------|---|--|
| 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 | ^(a) DSM Balancing Account - CA | 649,520 | 440, 442, 444 | 285,018 | 261,026 | 625,528 | |
| 2 | ^(b) DSM Balancing Account - ID | 2,144,915 | 440, 442, 444 | 959,318 | 1,323,325 | 2,508,922 | |
| 3 | ^(g) DSM Balancing Account - OR | 10,432 | 440, 442, 444 | 829,788 | 844,089 | 24,733 | |
| 4 | ^(a) DSM Balancing Account - WA | 520,137 | 440, 442, 444 | 520,137 | | | |
| 5 | ^(a) Oregon Energy Conservation Charge | 5,215,672 | 440, 442, 444 | 17,799,823 | 19,215,503 | 6,631,352 | |
| 6 | ^(f) Deferred Excess RECs in Rates - UT | 6,702,184 | 456 | 2,572,262 | | 4,129,922 | |
| 7 | ^(g) Deferred Excess RECs in Rates - WY | 1,126,717 | 456 | 965,679 | 1,191 | 162,229 | |
| 8 | ^(b) Decoupling Mechanism - WA | 10,058,765 | 440, 442 | 6,125,944 | 126,208 | 4,059,029 | |
| 9 | ^(j) Investment Tax Credit | 158,944 | 190 | 193,301 | 161,921 | 127,564 | |
| 10 | ^{(j) (k)} Deferred Income Tax Electric | 987,619,460 | 190, 282, 411.1 | 23,688,901 | 2,952,134 | 966,882,693 | |
| 11 | Corporate Activity Tax - OR | 145,788 | 409.1 | 3,109 | | 142,679 | |
| 12 | ^(j) Excess Income Tax Deferral | 5,837,905 | 440, 442, 444 | 1,022,715 | | 4,815,190 | |
| 13 | ^(m) Other Postretirement | 40,908,036 | | ⁽ⁿ⁾ 541,374 | | 40,366,662 | |
| 14 | ^(a) Postemployment Costs | 10,400,170 | | ^(p) 570,663 | 4,290 | 9,833,797 | |
| 15 | Pension Settlement - UT | | | | 451,038 | 451,038 | |
| 16 | Bridger Mine Depreciation and Reclamation - OR | 11,822,131 | | | 908,651 | 12,730,782 | |
| 17 | Bridger Mine Depreciation and Reclamation - WA | 8,285,576 | | | 496,504 | 8,782,080 | |
| 18 | Cholla Unit No. 4 Closure and Decommissioning Costs - ID | 2,070,547 | 131 | 176,450 | | 1,894,097 | |
| 19 | Cholla Plant Unit No. 4 Decommissioning Costs - OR | 6,386,530 | 131 | 776,853 | | 5,609,677 | |
| 20 | Cholla Plant Unit No. 4 Decommissioning Costs - UT | 15,714,906 | 131 | 1,313,664 | | 14,401,242 | |
| 21 | Cholla Plant Unit No. 4 Decommissioning Costs - WY (Amortization period: 11 years, starting 07/2021) | 126,335 | 131 | 126,335 | | | |
| 22 | Deferral of Coal Plant Closure Costs - CA | 105,728 | | | 211,456 | 317,184 | |
| 23 | Deferral of Coal Plant Closure Costs - WA | 4,406,141 | | | 338,934 | 4,745,075 | |
| 24 | ^(a) Greenhouse Gas Allowance Revenues - CA | 879,433 | 419, 456 | 879,433 | | | |
| 25 | ^(a) Greenhouse Gas Compliance Costs - CA | | 555 | 1,606,570 | 3,520,079 | 1,913,509 | |
| 26 | ^(g) Renewable Portfolio Standards Compliance - OR | 44,220 | 555 | 120,184 | 164,176 | 88,212 | |
| 27 | ^(j) Solar on Multifamily Affordable Housing - CA | 10,674,387 | 456, 419 | 61,393 | 634,884 | 11,247,878 | |
| 28 | Emergency Service Resiliency Program - CA | 227,956 | | | | 227,956 | |
| 29 | Klamath Hydro Dam Removal - CA | 261,476 | | | 4 | 261,480 | |
| 30 | Deferred Independent Evaluator Costs - UT | 72,599 | | | | 72,599 | |
| 31 | Deferred Gains | 462,106 | | | | 462,106 | |
| 32 | ^(a) Utah Home Energy Lifeline | 1,895,200 | 142 | 1,679 | 102,451 | 1,995,972 | |
| 33 | ⁽ⁱ⁾ California Energy Savings Assistance Program | 543,164 | 908, 909, 929 | 81,910 | 183,809 | 645,063 | |
| 34 | ^(a) BPA Balancing Account - OR | 987,290 | | | 313,031 | 1,300,321 | |
| 35 | ^(a) Blue Sky - CA | 175,974 | 440, 442 | 672 | 26,409 | 201,711 | |
| 36 | ^(a) Blue Sky - OR | 1,009,707 | 440, 442, 555 | 6,676 | 443,813 | 1,446,844 | |
| 37 | ^(a) Blue Sky - ID | 201,119 | 440, 442 | 1,004 | 16,919 | 217,034 | |
| 38 | ^(a) Blue Sky - UT | 5,793,345 | 440, 442 | 1,642,148 | 870,843 | 5,022,040 | |
| 39 | ^(a) Blue Sky - WA | 449,177 | 440, 442 | 2,859 | 81,337 | 527,655 | |
| 40 | ^(a) Blue Sky - WY | 574,680 | 440, 442 | 3,252 | 55,021 | 626,449 | |
| 41 | Direct Access 5-Year Opt Out - OR (Amortization period: 10 years, starting 02/2016) | 3,164,984 | 442 | 442,329 | 29,687 | 2,752,342 | |
| 42 | ^(a) Transportation Electrification Program - OR | 4,310,974 | 440, 442, 908, 909 | 618,388 | 830,618 | 4,523,204 | |
| 43 | Transportation Electrification Program - CA | 246,198 | | | 3,409 | 249,607 | |
| 44 | Transportation Electrification Pilot - UT (Amortization period: 5 years, starting 07/2022) | 3,176,793 | 908 | 711,622 | 1,427,756 | 3,892,927 | |
| 45 | ^(a) Oregon Clean Fuels Program | 7,932,372 | 908, 909 | 493,956 | 1,692,366 | 9,130,782 | |
| 46 | Pryor Mountain - OR (Amortization period: 3 years, starting 04/2023) | 258,146 | 456 | 28,635 | 3,134 | 232,645 | |
| 47 | Pryor Mountain - WA (Amortization period: 1 year, starting 04/2024) | 204,821 | 456 | 48,468 | | 156,353 | |
| 48 | Fly Ash Sales - OR (Amortization period: 1 year, starting 04/2023) | 140,469 | 456 | 140,469 | | | |

| | | | | | | |
|----|---|---------------|-----|------------|------------|---------------|
| 49 | Fly Ash Sales - WA (Amortization period: 2 years, starting 04/2024) | 3,400,000 | 456 | 433,899 | 63,707 | 3,029,808 |
| 50 | ^{(a)(1)} Low-Carbon Energy Standards - WY | 1,487,154 | 922 | 59,477 | 565,534 | 1,993,211 |
| 51 | ^{(a)(1)} Utility Bill Assistance - UT | 234,278 | 142 | 669,019 | 1,277,969 | 843,228 |
| 52 | FERC Formula Rate True-up | | | | 34,776,327 | 34,776,327 |
| 53 | Miscellaneous Regulatory Assets and Liabilities - OR | | | | 131,041 | 131,041 |
| 41 | TOTAL | 1,169,224,561 | | 66,525,376 | 74,510,594 | 1,177,209,779 |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: PacifiCorp | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| 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 | | | |
| Average amortization period is approximately one year. | | | |
| (g) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities | | | |
| Average amortization period is approximately one year. | | | |
| (h) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities | | | |
| Amortization period varies depending on timing of underlying transactions. | | | |
| (i) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities | | | |
| Weighted average remaining amortization period is approximately 39 years. | | | |
| (j) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities | | | |
| Weighted average remaining 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 | | | |
| Average amortization period is approximately three 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 remaining 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 | | | |
| Average amortization period is approximately one year. | | | |
| (r) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities | | | |
| Amortization period varies depending on timing of underlying transactions. | | | |
| (s) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities | | | |
| Amortization period varies depending on timing of underlying transactions. | | | |
| (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: DescriptionAndPurposeOfOtherRegulatoryLiabilities | | | |
| Amortization period varies depending on timing of underlying transactions. | | | |
| (ae) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities | | | |
| Amortization period varies depending on timing of underlying transactions. | | | |
| (af) 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. | | | |
| (ag) Concept: DecreaseInOtherRegulatoryLiabilities | | | |
| Other postemployment costs are associated with labor and generally charged to operations and maintenance expense and work in progress. | | | |

| Name of Respondent: PacifiCorp | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report: 08/26/2024 | | Year/Period of Report End of: 2024/ Q2 | |
|---|---|---|--|--|--|--|---|
| Electric Operating Revenues | | | | | | | |
| <div>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.</div> <div>2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</div> <div>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.</div> <div>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.</div> <div>5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.</div> <div>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.)</div> <div>7. See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.</div> <div>8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.</div> <div>9. Include unmetered sales. Provide details of such Sales in a footnote.</div> | | | | | | | |
| 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 | 1,149,895,391 | | 8,734,043 | | | |
| 3 | (442) Commercial and Industrial Sales | | | | | | |
| 4 | Small (or Comm.) (See Instr. 4) | 987,894,783 | | 10,355,113 | | | |
| 5 | Large (or Ind.) (See Instr. 4) | 696,122,152 | | 9,092,851 | | | |
| 6 | (444) Public Street and Highway Lighting | 7,731,131 | | 53,149 | | | |
| 7 | (445) Other Sales to Public Authorities | | | | | | |
| 8 | (446) Sales to Railroads and Railways | | | | | | |
| 9 | (448) Interdepartmental Sales | | | | | | |
| 10 | TOTAL Sales to Ultimate Consumers | 2,841,643,457 | | 28,235,156 | | | |
| 11 | (447) Sales for Resale | 51,345,197 | | 1,036,550 | | | |
| 12 | TOTAL Sales of Electricity | 2,892,988,654 | | 29,271,706 | | | |
| 13 | (Less) (449.1) Provision for Rate Refunds | | | | | | |
| 14 | TOTAL Revenues Before Prov. for Refunds | 2,892,988,654 | | 29,271,706 | | | |
| 15 | Other Operating Revenues | | | | | | |
| 16 | (450) Forfeited Discounts | 6,931,336 | | | | | |
| 17 | (451) Miscellaneous Service Revenues | 4,042,963 | | | | | |
| 18 | (453) Sales of Water and Water Power | | | | | | |
| 19 | (454) Rent from Electric Property | 9,126,339 | | | | | |
| 20 | (455) Interdepartmental Rents | | | | | | |
| 21 | (456) Other Electric Revenues | 27,194,821 | | | | | |
| 22 | (456.1) Revenues from Transmission of Electricity of Others | 92,921,603 | | | | | |
| 23 | (457.1) Regional Control Service Revenues | | | | | | |
| 24 | (457.2) Miscellaneous Revenues | | | | | | |
| 25 | Other Miscellaneous Operating Revenues | | | | | | |
| 26 | TOTAL Other Operating Revenues | 140,217,062 | | | | | |
| 27 | TOTAL Electric Operating Revenues | 3,033,205,716 | | | | | |

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: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| FOOTNOTE DATA | | | |
| (a) Concept: MiscellaneousServiceRevenues | | | |
| Account 451, Miscellaneous service revenues, includes the following items that were \$250,000 or greater during the six-months ended: | | | |
| | | | June 30, 2024 |
| Account service charges - application fees, disconnects, reconnects and returned check charges | \$ | | 3,317,851 |
| Customer contract flat rate billings and facility buyout charges | | | 722,637 |
| (b) Concept: OtherElectricRevenue | | | |
| Account 456, Other electric revenues, includes the following items that were \$250,000 or greater during the six-months ended: | | | |
| | | | June 30, 2024 |
| Renewable energy credit sales, net of deferrals and amortization | \$ | | 9,949,590 |
| Fly-ash and by-product sales | | | 4,856,047 |
| Amortization of California greenhouse gas allowance revenue | | | 7,885,631 |
| Amortization of Oregon Clean Fuels Program credits | | | 1,887,803 |
| Revenues from generation interconnection and transmission service request studies | | | 1,464,878 |
| Maintenance charges for work on joint-owned transmission facilities | | | 544,096 |
| Steam sales | | | 316,311 |

| | | | | | |
|--|----------------------------|---|---------------------------------|---------------------------------|---|
| Name of Respondent: PacifiCorp | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| 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) |
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | | | | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | | | | |
| 43 | | | | | |
| 44 | | | | | |
| 45 | | | | | |
| 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: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| 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) | 355,084,540 | | |
| 3 | Steam Power Generation – Maintenance (510-515) | 100,495,250 | | |
| 4 | Total Power Production Expenses - Steam Power | 455,579,790 | | |
| 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) | 18,964,908 | | |
| 9 | Hydraulic Power Generation – Maintenance (541-545.1) | 12,200,596 | | |
| 10 | Total Power Production Expenses - Hydraulic Power | 31,165,504 | | |
| 11 | Other Power Generation – Operation (546-550.1) | 228,459,313 | | |
| 12 | Other Power Generation – Maintenance (551-554.1) | 15,444,078 | | |
| 13 | Total Power Production Expenses - Other Power | 243,903,391 | | |
| 14 | Other Power Supply Expenses | | | |
| 15 | (555) Purchased Power | 629,695,140 | | |
| 15.1 | (555.1) Power Purchased for Storage Operations | | | |
| 16 | (556) System Control and Load Dispatching | 1,902,112 | | |
| 17 | (557) Other Expenses | 28,502,436 | | |
| 18 | Total Other Power Supply Expenses (line 15-17) | 660,099,688 | | |
| 19 | Total Power Production Expenses (Total of lines 4, 7, 10, 13 and 18) | 1,390,748,373 | | |
| 20 | 2. TRANSMISSION EXPENSES | | | |
| 21 | Transmission Operation Expenses | | | |
| 22 | (560) Operation Supervision and Engineering | 5,927,238 | | |
| 24 | (561.1) Load Dispatch-Reliability | | | |
| 25 | (561.2) Load Dispatch-Monitor and Operate Transmission System | 4,226,695 | | |
| 26 | (561.3) Load Dispatch-Transmission Service and Scheduling | | | |
| 27 | (561.4) Scheduling, System Control and Dispatch Services | 447,154 | | |
| 28 | (561.5) Reliability, Planning and Standards Development | 1,603,306 | | |
| 29 | (561.6) Transmission Service Studies | 121,495 | | |
| 30 | (561.7) Generation Interconnection Studies | 1,430,423 | | |
| 31 | (561.8) Reliability, Planning and Standards Development Services | 2,969,555 | | |
| 32 | (562) Station Expenses | 1,954,795 | | |
| 32.1 | (562.1) Operation of Energy Storage Equipment | | | |
| 33 | (563) Overhead Lines Expenses | 461,480 | | |
| 34 | (564) Underground Lines Expenses | | | |
| 35 | (565) Transmission of Electricity by Others | 76,949,054 | | |
| 36 | (566) Miscellaneous Transmission Expenses | 1,749,257 | | |
| 37 | (567) Rents | 1,444,701 | | |
| 38 | (567.1) Operation Supplies and Expenses (Non-Major) | | | |
| 39 | TOTAL Transmission Operation Expenses (Lines 22 - 38) | 99,285,153 | | |
| 40 | Transmission Maintenance Expenses | | | |
| 41 | (568) Maintenance Supervision and Engineering | 668,103 | | |
| 42 | (569) Maintenance of Structures | 227,739 | | |
| 43 | (569.1) Maintenance of Computer Hardware | | | |
| 44 | (569.2) Maintenance of Computer Software | 44,319 | | |
| 45 | (569.3) Maintenance of Communication Equipment | 2,623,949 | | |
| 46 | (569.4) Maintenance of Miscellaneous Regional Transmission Plant | | | |
| 47 | (570) Maintenance of Station Equipment | 7,190,533 | | |
| 47.1 | (570.1) Maintenance of Energy Storage Equipment | | | |
| 48 | (571) Maintenance of Overhead Lines | 12,985,345 | | |
| 49 | (572) Maintenance of Underground Lines | 69,994 | | |
| 50 | (573) Maintenance of Miscellaneous Transmission Plant | 222,255 | | |
| 51 | (574) Maintenance of Transmission Plant | | | |
| 52 | TOTAL Transmission Maintenance Expenses (Lines 41 – 51) | 24,032,237 | | |
| 53 | Total Transmission Expenses (Lines 39 and 52) | 123,317,390 | | |
| 54 | 3. REGIONAL MARKET EXPENSES | | | |
| 55 | Regional Market Operation Expenses | | | |
| 56 | (575.1) Operation Supervision | | | |

| | | |
|----|---|-------------|
| 57 | <u>(575.2) Day-Ahead and Real-Time Market Facilitation</u> | |
| 58 | <u>(575.3) Transmission Rights Market Facilitation</u> | |
| 59 | <u>(575.4) Capacity Market Facilitation</u> | |
| 60 | <u>(575.5) Ancillary Services Market Facilitation</u> | |
| 61 | <u>(575.6) Market Monitoring and Compliance</u> | |
| 62 | <u>(575.7) Market Facilitation, Monitoring and Compliance Services</u> | |
| 63 | <u>Regional Market Operation Expenses (Lines 55 - 62)</u> | |
| 64 | <u>Regional Market Maintenance Expenses</u> | |
| 65 | <u>(576.1) Maintenance of Structures and Improvements</u> | |
| 66 | <u>(576.2) Maintenance of Computer Hardware</u> | |
| 67 | <u>(576.3) Maintenance of Computer Software</u> | |
| 68 | <u>(576.4) Maintenance of Communication Equipment</u> | |
| 69 | <u>(576.5) Maintenance of Miscellaneous Market Operation Plant</u> | |
| 70 | <u>Regional Market Maintenance Expenses (Lines 65-69)</u> | |
| 71 | <u>TOTAL Regional Control and Market Operation Expenses (Lines 63,70)</u> | |
| 72 | <u>4. DISTRIBUTION EXPENSES</u> | |
| 73 | <u>Distribution Operation Expenses (580-589)</u> | 49,243,118 |
| 74 | <u>Distribution Maintenance Expenses (590-598)</u> | 169,284,429 |
| 75 | <u>Total Distribution Expenses (Lines 73 and 74)</u> | 218,527,547 |

| | | | | |
|--|--|---|-------------------------------|---|
| Name of Respondent: PacifiCorp | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| Electric Customer Accts, Service, Sales, Admin and General Expenses | | | | |
| 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 | 40,170,080 | | |
| 2 | (907-910) Customer Service and Information Expenses | 96,774,863 | | |
| 3 | (911-917) Sales Expenses | | | |
| 4 | 8. ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| 5 | Operation | | | |
| 6 | (920) Administrative and General Salaries | 44,529,562 | | |
| 7 | (921) Office Supplies and Expenses | 4,102,354 | | |
| 8 | (Less) (922) Administrative Expenses Transferred-Credit | 24,810,545 | | |
| 9 | (923) Outside Services Employed | 23,806,379 | | |
| 10 | (924) Property Insurance | 11,776,392 | | |
| 11 | (925) Injuries and Damages | 337,290,074 | | |
| 12 | (926) Employee Pensions and Benefits | 67,760,209 | | |
| 13 | (927) Franchise Requirements | | | |
| 14 | (928) Regulatory Commission Expenses | 18,589,991 | | |
| 15 | (929) (Less) Duplicate Charges-Cr. | 77,757,807 | | |
| 16 | (930.1) General Advertising Expenses | 25,672 | | |
| 17 | (930.2) Miscellaneous General Expenses | 1,687,413 | | |
| 18 | (931) Rents | 644,651 | | |
| 19 | TOTAL Operation (Total of lines 6 thru 18) | 407,644,345 | | |
| 20 | Maintenance | | | |
| 21 | (935) Maintenance of General Plant | 18,240,213 | | |
| 22 | TOTAL Administrative and General Expenses (Total of lines 19 and 21) | 425,884,558 | | |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: PacifiCorp | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| FOOTNOTE DATA | | | |
| (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. | | | |
| (b) Concept: DuplicateChargesCredit | | | |
| Includes the offset of pensions and benefits in Account 926, Employee pensions and benefits, pursuant to FERC Docket No. FA16-4. | | | |

FERC FORM No. 1/3-Q (NEW 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: 08/26/2024 | | | Year/Period of Report End of: 2024/ Q2 | | | | |
| TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling") | | | | | | | | | | | | | | |
| <div>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.</div> <div>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</div> <div>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).</div> <div>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.</div> <div>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.</div> <div>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.</div> <div>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.</div> <div>8. Report in column (i) and (j) the total megawatthours received and delivered.</div> <div>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.</div> <div>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.</div> <div>11. Footnote entries and provide explanations following all required data.</div> | | | | | | | | | | | | | | |
| 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 (\$) (n) (k+l+m) |
| 1 | Airport Solar LLC | Airport Solar LLC | Portland General Electric Company | LFP | SA 965 | Trona Substation | Red Butte/Mona Sub | 50 | 33,778 | 33,778 | 464,325 | | 105,951 | 570,276 |
| 2 | Airport Solar LLC | Airport Solar LLC | Portland General Electric Company | AD | SA 965 | Trona Substation | Red Butte/Mona Sub | 52 | | | | | 564,484 | 564,484 |
| 3 | Altop Energy Trading LLC | various signatories | various signatories | NF | SA 1059 | various | various | | 1,202 | 1,202 | | 9,890 | 628 | 10,518 |
| 4 | Altop Energy Trading LLC | various signatories | various signatories | SFP | SA 1060 | various | various | | 2,400 | 2,400 | | 18,603 | 1,179 | 19,782 |
| 5 | Avangrid Renewables, LLC | various signatories | various signatories | NF | SA 121 | various | various | | 60,401 | 60,401 | | 649,554 | 41,202 | 690,756 |
| 6 | Avangrid Renewables, LLC | various signatories | various signatories | SFP | SA 122 | various | various | | 29,369 | 29,369 | | 285,322 | 18,098 | 303,420 |
| 7 | Avangrid Renewables, LLC | Avangrid Renewables, LLC and Utah Associated Municipal Power Systems | Avangrid Renewables, LLC and Utah Associated Municipal Power Systems | OS | SA 476 | Long Hollow, WY switching station | Long Hollow, WY switching station | | | | | | 64,195 | 64,195 |
| 8 | Avangrid Renewables, LLC | Exxon Mobil | Nevada Power Company | LFP | SA 895 | Trona Substation | Red Butte/Mona Sub | 31 | 17,281 | 17,281 | 290,203 | | 18,405 | 308,608 |
| 9 | Avangrid Renewables, LLC | Exxon Mobil | Nevada Power Company | AD | SA 895 | Trona Substation | Red Butte/Mona Sub | | | | | | 352,802 | 352,802 |
| 10 | Avangrid Renewables, LLC | Bonneville Power Administration | Oregon Direct Access | FNO | SA 742 | Ponderosa Substation | various | 34 | 75,125 | 75,125 | 315,501 | | 148,675 | 464,176 |
| 11 | Avangrid Renewables, LLC | Avangrid Renewables, LLC | various signatories | AD | SA 742 | Ponderosa Substation | various | 33 | | | | | 380,186 | 380,186 |
| 12 | Basin Electric Power Cooperative, Inc. | Western Area Power Administration | Powder River Energy Corporation | FNO | SA 505 | Yellowtail Sub | Sheridan Substation | 11 | 17,952 | 17,952 | 82,442 | | 12,735 | 95,177 |
| 13 | Basin Electric Power Cooperative, Inc. | Western Area Power Administration | Powder River Energy Corporation | AD | SA 505 | Yellowtail Sub | Sheridan Substation | 10 | | | | | 114,167 | 114,167 |
| 14 | Basin Electric Power Cooperative, Inc. | Western Area Power Administration | Powder River Energy Corporation | NF | SA 607 | various | various | | 19,910 | 19,910 | | 152,607 | 9,683 | 162,290 |
| 15 | Basin Electric Power Cooperative, Inc. | Western Area Power Administration | Powder River Energy Corporation | SFP | SA 606 | various | various | | 3,294 | 3,294 | | 23,970 | 1,520 | 25,490 |
| 16 | Black Hills Corporation | PacifiCorp | Montana-Dakota Utilities | AD | SA 347 | various | Sheridan Substation | 43 | | | | | 514,382 | 514,382 |
| 17 | Black Hills Corporation | PacifiCorp | Black Hills Corporation | AD | SA 67 | various | Wyodak Substation | 52 | | | | | 588,004 | 588,004 |
| 18 | Black Hills Corporation | various signatories | various signatories | NF | SA 768 | various | various | | | | | 7,411 | 470 | 7,881 |
| 19 | Black Hills Corporation | various signatories | various signatories | SFP | SA 767 | various | various | | | | | 5,278 | 336 | 5,614 |
| 20 | Black Hills Power Marketing | various signatories | various signatories | NF | SA 112 | various | various | | | | | 1,977 | 125 | 2,102 |
| 21 | Black Hills Power Marketing | various signatories | various signatories | SFP | SA 111 | various | various | | | | | 367 | 23 | 390 |
| 22 | 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. | OS | RS 369 | Midpoint Substation | Summer Lake Sub | | | | | | | |
| 23 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | OS | RS 237 | various | various | 426 | 264,777 | 264,777 | 1,183,783 | | | 1,183,783 |
| 24 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | LFP | SA 656 | Lost Creek Hydro Pit | Alvey Substation | 58 | | | 541,712 | | 7,911 | 549,623 |
| 25 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | AD | SA 656 | Lost Creek Hydro Pit | Alvey Substation | 58 | | | | | 658,564 | 658,564 |
| 26 | Bonneville Power Administration | Bonneville Power Administration | Umpqua Indian Utility Cooperative | FNO | SA 229 | Bonneville Power Administration | Gazley Substation | 3 | 6,049 | 6,049 | 26,989 | | 55,620 | 82,609 |
| 27 | Bonneville Power Administration | Bonneville Power Administration | Umpqua Indian Utility Cooperative | AD | SA 229 | Bonneville Power Administration | Gazley Substation | 3 | | | | | 38,561 | 38,561 |
| 28 | Bonneville Power Administration | Bonneville Power Administration | Benton Rural Electric Association | FNO | SA 539 | Bonneville Power Administration | Tieton Substation | 1 | 1,876 | 1,876 | 7,315 | | 1,050 | 8,365 |
| 29 | Bonneville Power Administration | Bonneville Power Administration | Benton Rural Electric Association | AD | SA 539 | Bonneville Power Administration | Tieton Substation | 2 | | | | | 11,158 | 11,158 |

| | | | | | | | | | | | | | | |
|----|--|--|---|-----|---------|---------------------------------|----------------------------------|-----|---------|---------|-----------|---------|-----------|-----------|
| 30 | Bonneville Power Administration | Bonneville Power Administration | Umatilla Electric Cooperative Association and Columbia Basin Electric Cooperative, Inc. | FNO | SA 538 | McNary Substation | Hinkle Substation | 1 | 263 | 263 | 1,400 | | 169 | 1,569 |
| 31 | Bonneville Power Administration | Bonneville Power Administration | Umatilla Electric Cooperative Association and Columbia Basin Electric Cooperative, Inc. | AD | SA 538 | McNary Substation | Hinkle Substation | 1 | | | | | 2,977 | 2,977 |
| 32 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | OS | RS 368 | Malin Substation | Malin Substation | | 83,980 | 83,980 | | | 63,396 | 63,396 |
| 33 | Bonneville Power Administration | Bonneville Power Administration | Yakama Power | FNO | SA 328 | Bonneville Power Administration | White Swan/Toppenish Substations | 6 | 10,939 | 10,939 | 57,435 | | 26,121 | 83,556 |
| 34 | Bonneville Power Administration | Bonneville Power Administration | Yakama Power | AD | SA 328 | Bonneville Power Administration | White Swan/Toppenish Substations | 5 | | | | | 81,182 | 81,182 |
| 35 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | FNO | SA 827 | Bonneville Power Administration | Neff Substation | 3 | 176 | 176 | 83 | | 64 | 147 |
| 36 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | AD | SA 827 | Bonneville Power Administration | Neff Substation | 3 | | | | | 441 | 441 |
| 37 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | FNO | SA 746 | Goshen Substation | various | 331 | 376,368 | 376,368 | 2,148,902 | | 516,340 | 2,665,242 |
| 38 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | AD | SA 746 | Goshen Substation | various | 283 | | | | | 2,719,303 | 2,719,303 |
| 39 | Bonneville Power Administration | various signatories | various signatories | NF | SA 44 | various | various | | | | | 190,080 | 12,075 | 202,155 |
| 40 | Bonneville Power Administration | various signatories | various signatories | FNO | SA 747 | Goshen Substation | various | 100 | 176,812 | 176,812 | 868,979 | | 162,445 | 1,031,424 |
| 41 | Bonneville Power Administration | various signatories | various signatories | AD | SA 747 | Goshen Substation | various | 112 | | | | | 1,184,617 | 1,184,617 |
| 42 | Bonneville Power Administration | Bonneville Power Administration | Public Utility District No. 1 of Clark County | FNO | SA 735 | Cardwell-Merwin | Chelatchie/View 115kV | 22 | 33,495 | 33,495 | 203,219 | | 22,934 | 226,153 |
| 43 | Bonneville Power Administration | Bonneville Power Administration | Public Utility District No. 1 of Clark County | AD | SA 735 | Cardwell-Merwin | Chelatchie/View 115kV | 22 | | | | | 251,074 | 251,074 |
| 44 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | FNO | SA 865 | Goshen Substation | various | 1 | 139 | 139 | 155 | | 56 | 211 |
| 45 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | AD | SA 865 | Goshen Substation | various | 1 | | | | | 409 | 409 |
| 46 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | FNO | SA 975 | Bonneville Power Administration | various | 1 | 283 | 283 | 643 | | 131 | 774 |
| 47 | Bonneville Power Administration | Bonneville Power Administration | Bonneville Power Administration | AD | SA 975 | Bonneville Power Administration | various | 1 | | | | | 4,775 | 4,775 |
| 48 | BP Energy Company | various signatories | various signatories | NF | SA 1084 | various | various | | 2,795 | 2,795 | | 16,298 | 1,033 | 17,331 |
| 49 | Brookfield Renewable Trading and Marketing LP | various signatories | various signatories | SFP | SA 940 | various | various | | 466 | 466 | | 7,590 | 481 | 8,071 |
| 50 | Calpine Energy Solutions, LLC | Bonneville Power Administration | Oregon Direct Access | FNO | SA 299 | Bonneville Power Administration | various | 16 | 34,039 | 34,039 | 152,564 | | 26,792 | 179,356 |
| 51 | Calpine Energy Solutions, LLC | Bonneville Power Administration | Oregon Direct Access | AD | SA 299 | Bonneville Power Administration | various | 16 | | | | | 200,013 | 200,013 |
| 52 | City of Roseville | City of Roseville | City of Roseville | LFP | SA 881 | Malin 500 Substation | Round Mountain Sub | 50 | | | 463,731 | | 9,374 | 473,105 |
| 53 | City of Roseville | City of Roseville | City of Roseville | AD | SA 881 | Malin 500 Substation | Round Mountain Sub | 50 | | | | | 563,762 | 563,762 |
| 54 | Clark County PUD | various signatories | various signatories | NF | SA 1090 | various | various | | 22,823 | 22,823 | | 348,553 | 98,694 | 447,247 |
| 55 | Clatskanie People's Utility District | Clatskanie People's Utility District | Clatskanie People's Utility District | LFP | SA 899 | Troutdale Substation | various | 14 | 21,068 | 21,068 | 125,755 | | 7,976 | 133,731 |
| 56 | Clatskanie People's Utility District | Clatskanie People's Utility District | Clatskanie People's Utility District | AD | SA 899 | Troutdale Substation | various | | | | | | 170,512 | 170,512 |
| 57 | CP Energy Marketing (US) Inc. | various signatories | various signatories | NF | SA 968 | various | various | | | | | 161,224 | 10,225 | 171,449 |
| 58 | Deseret Generation and Transmission Co-operative | Deseret Generation and Transmission Co-operative | Deseret Generation and Transmission Co-operative | OS | RS 280 | various | various | 107 | 229,061 | 229,061 | 1,118,989 | | 230,364 | 1,349,353 |
| 59 | Deseret Generation and Transmission Co-operative | Deseret Generation and Transmission Co-operative | Deseret Generation and Transmission Co-operative | AD | RS 280 | various | various | 106 | | | | | 1,575,056 | 1,575,056 |
| 60 | Dynasty Power Inc. | various signatories | various signatories | NF | SA 1014 | various | various | | 58,545 | 58,545 | | 599,439 | 38,066 | 637,505 |
| 61 | Dynasty Power Inc. | various signatories | various signatories | SFP | SA 1013 | various | various | | 14,681 | 14,681 | | 154,379 | 9,792 | 164,171 |
| 62 | Eagle Energy Partners I LP | various signatories | various signatories | SFP | SA 570 | various | various | | 400 | 400 | | 3,721 | 236 | 3,957 |
| 63 | Energy Keepers, Inc. | various signatories | various signatories | LFP | SA 1055 | various | various | 26 | 11,696 | 11,696 | 213,611 | | (5,075) | 208,536 |
| 64 | Energy Keepers, Inc. | various signatories | various signatories | NF | SA 814 | various | various | | 48,582 | 48,582 | | 354,991 | 22,505 | 377,496 |
| 65 | Energy Keepers, Inc. | various signatories | various signatories | SFP | SA 815 | various | various | | 1,872 | 1,872 | | 11,608 | (9,209) | 2,399 |
| 66 | Evergreen Biopower LLC | NextEra Energy Resources, LLC | various signatories | LFP | SA 874 | various | various | 10 | 11,914 | 11,914 | 96,734 | | 17,907 | 114,641 |
| 67 | Evergreen Biopower LLC | NextEra Energy Resources, LLC | Public Utility District No. 2 of Grant County | AD | SA 874 | various | various | 10 | | | | | 117,601 | 117,601 |
| 68 | Exelon Generation Company, LLC | Bonneville Power Administration | Oregon Direct Access | FNO | SA 943 | Bonneville Power Administration | various | 8 | 14,443 | 14,443 | 88,291 | | 13,742 | 102,033 |
| 69 | Exelon Generation Company, LLC | Bonneville Power Administration | Oregon Direct Access | AD | SA 943 | Bonneville Power Administration | various | 1 | | | | | 6,912 | 6,912 |
| 70 | Exelon Generation Company, LLC | various signatories | various signatories | NF | SA 759 | various | various | | 65,570 | 65,570 | | 410,828 | 431,784 | 842,612 |

| | | | | | | | | | | | | | | |
|-----|---|---------------------------------|--|-----|---------|--------------------------------------|---------------------------------|-----|---------|---------|---------|-----------|-----------|-----------|
| 71 | Exelon Generation Company, LLC | various signatories | various signatories | SFP | SA 760 | various | various | | 18,956 | 18,956 | | 261 | 536,094 | 536,355 |
| 72 | Fall River Rural Electric Cooperative, Inc. | Marysville Hydro Partners | Idaho Power Company | OS | RS 322 | Targhee Substation | Goshen Substation | | | | | | 37,827 | 37,827 |
| 73 | Falls Creek H.P. Limited Partnership | Lakeview Airport 10 | Portland General Electric | LFP | SA 868 | Falls Creek H.P. Limited Partnership | Bonneville Power Administration | 4 | 6,293 | 6,293 | 48,367 | | 9,313 | 57,680 |
| 74 | Falls Creek H.P. Limited Partnership | Lakeview Airport 10 | Portland General Electric | AD | SA 868 | Falls Creek H.P. Limited Partnership | Bonneville Power Administration | 3 | | | | | 48,986 | 48,986 |
| 75 | Garrett Solar LLC | Garrett Solar LLC | Portland General Electric | LFP | SA 966 | Wallula Substation | Wala-MIDC path | 10 | 8,010 | 8,010 | 96,734 | | 22,587 | 119,321 |
| 76 | Garrett Solar LLC | Garrett Solar LLC | Portland General Electric | AD | SA 966 | Wallula Substation | Wala-MIDC path | 10 | | | | | 117,601 | 117,601 |
| 77 | Guzman Energy LLC | various signatories | various signatories | NF | SA 786 | various | various | | 67,940 | 67,940 | | 517,748 | 32,840 | 550,588 |
| 78 | Guzman Energy LLC | various signatories | various signatories | SFP | SA 785 | various | various | | 36,791 | 36,791 | | 272,266 | 17,271 | 289,537 |
| 79 | Idaho Power Company | Exxon Mobil | Nevada Power Company | AD | SA 212 | Trona Substation | Red Butte/Mona Sub | | | | | | 245,371 | 245,371 |
| 80 | Idaho Power Company | Exxon Mobil | Nevada Power Company | LFP | SA 1023 | Trona Substation | Red Butte/Mona Sub | 82 | | | 563,550 | | 224,412 | 787,962 |
| 81 | Idaho Power Company | Exxon Mobil | Nevada Power Company | AD | SA 1023 | Trona Substation | Red Butte/Mona Sub | | | | | | 940,806 | 940,806 |
| 82 | Idaho Power Company | various signatories | various signatories | NF | SA 14 | various | various | | 979 | 979 | | 9,744 | 619 | 10,363 |
| 83 | Idaho Power Marketing Operations | various signatories | various signatories | SFP | SA 726 | various | various | | | | | | (455,991) | (455,991) |
| 84 | Macquarie Energy LLC | various signatories | various signatories | NF | SA 755 | various | various | | 8,411 | 8,411 | | 33,164 | 2,102 | 35,266 |
| 85 | Macquarie Energy LLC | various signatories | various signatories | SFP | SA 754 | various | various | | 20,239 | 20,239 | | 399,694 | 25,349 | 425,043 |
| 86 | MAG Energy Solutions, Inc. | various signatories | various signatories | NF | SA 903 | various | various | | 1,227 | 1,227 | | 10,193 | 648 | 10,841 |
| 87 | Mercuria Energy America LLC | various signatories | various signatories | NF | SA 998 | various | various | | 1,649 | 1,649 | | 11,145 | 712 | 11,857 |
| 88 | Mercuria Energy America LLC | various signatories | various signatories | SFP | SA 997 | various | various | | | | | 106,408 | (17,182) | 89,226 |
| 89 | Moon Lake Electric Association Inc. | Moon Lake Electric Association | Moon Lake Electric Association | OS | RS 302 | Duchesne | Duchesne | | 5,212 | 5,212 | | | 5,106 | 5,106 |
| 90 | Montana Dakota Utilities Company | PacifiCorp | Montana-Dakota Utilities | FNO | SA 1097 | various | Sheridan Substation | 54 | 72,659 | 72,659 | 372,555 | | 23,628 | 396,183 |
| 91 | Morgan Stanley Capital Group, Inc. | various signatories | various signatories | LFP | SA 660 | Wallula Substation | Wala-MIDC path | 26 | 17,074 | 17,074 | 241,836 | | 15,338 | 257,174 |
| 92 | Morgan Stanley Capital Group, Inc. | various signatories | various signatories | NF | SA 157 | various | various | | 30,961 | 30,961 | | 292,244 | 18,530 | 310,774 |
| 93 | Morgan Stanley Capital Group, Inc. | various signatories | various signatories | SFP | SA 160 | various | various | | 2,126 | 2,126 | | 21,045 | 1,334 | 22,379 |
| 94 | Navajo Tribal Utility Authority | Navajo Tribal Utility Authority | Navajo Tribal Utility Authority | FNO | SA 894 | Four Corners | Pinto-Four Corners | 4 | 7,498 | 7,498 | 40,657 | | 145,518 | 186,175 |
| 95 | Navajo Tribal Utility Authority | Navajo Tribal Utility Authority | Navajo Tribal Utility Authority | AD | SA 894 | Four Corners | Pinto-Four Corners | 1 | | | | | 47,306 | 47,306 |
| 96 | NextEra Energy Resources, LLC | NextEra Energy Resources, LLC | Public Utility District No. 2 of Grant County | LFP | SA 733 | Wallula Substation | Wala-MIDC path | 103 | | | | | 165,465 | 165,465 |
| 97 | NextEra Energy Resources, LLC | NextEra Energy Resources, LLC | Public Utility District No. 2 of Grant County | AD | SA 733 | Wallula Substation | Wala-MIDC path | 103 | | | | | 96,816 | 96,816 |
| 98 | Ormat Nevada | various signatories | various signatories | NF | SA 1051 | various | various | | 223 | 223 | | 58,042 | 3,679 | 61,721 |
| 99 | Ormat Nevada | various signatories | various signatories | SFP | SA 1050 | various | various | | 214 | 214 | | 34,379 | 2,179 | 36,558 |
| 100 | Pacific Gas & Electric Company | various signatories | various signatories | NF | SA 338 | various | various | | 3 | 3 | | 13 | 1 | 14 |
| 101 | Phillips 66 Energy Trading | various signatories | various signatories | NF | SA 1081 | various | various | | 116,948 | 116,948 | | 1,467,411 | 93,068 | 1,560,479 |
| 102 | Phillips 66 Energy Trading | various signatories | various signatories | SFP | SA 1080 | various | various | | 170,534 | 170,534 | | 1,480,775 | 131,335 | 1,612,110 |
| 103 | Portland General Electric Company | various signatories | various signatories | NF | SA 8 | various | various | | 1,452 | 1,452 | | 20,807 | 1,320 | 22,127 |
| 104 | Powerex Corporation | Bonneville Power Administration | California Independent System Operator Corporation | LFP | SA 169 | Bonneville Power Administration | CRAG View Substation | 83 | 87,333 | 87,333 | 773,874 | | 49,081 | 822,955 |
| 105 | Powerex Corporation | Bonneville Power Administration | California Independent System Operator Corporation | AD | SA 169 | Bonneville Power Administration | CRAG View Substation | 83 | | | | | 940,806 | 940,806 |
| 106 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | LFP | SA 1016 | Borah | Red Butte/Mona Sub | 104 | | | 967,343 | | 61,351 | 1,028,694 |
| 107 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | AD | SA 1016 | Borah | Red Butte/Mona Sub | 104 | | | | | 1,176,008 | 1,176,008 |
| 108 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | LFP | SA 1017 | Borah | Red Butte/Mona Sub | 104 | | | 967,343 | | 61,351 | 1,028,694 |
| 109 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | AD | SA 1017 | Borah | Red Butte/Mona Sub | 104 | | | | | 1,176,008 | 1,176,008 |
| 110 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | AD | SA 1040 | Malin 500 Substation | Round Mountain Sub | 100 | | | | | 881,562 | 881,562 |
| 111 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | LFP | SA 700 | Malin 500 Substation | Round Mountain Sub | 100 | | | 927,462 | | 18,747 | 946,209 |
| 112 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | AD | SA 700 | Malin 500 Substation | Round Mountain Sub | 100 | | | | | 1,127,524 | 1,127,524 |

| | | | | | | | | | | | | | | |
|-----|--|--|--|---------------------|---------|----------------------|----------------------|-----|---------|---------|-----------|---------|-----------------------------|-----------|
| 113 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | LFP | SA 701 | Malin 500 Substation | Round Mountain Sub | 100 | | | 927,462 | | \$18,747 | 946,209 |
| 114 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | AD | SA 701 | Malin 500 Substation | Round Mountain Sub | 100 | | | | | \$1,127,524 | 1,127,524 |
| 115 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | LFP | SA 702 | Malin 500 Substation | Round Mountain Sub | 100 | | | 927,462 | | \$18,747 | 946,209 |
| 116 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | AD | SA 702 | Malin 500 Substation | Round Mountain Sub | 100 | | | | | \$1,127,524 | 1,127,524 |
| 117 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | LFP | SA 748 | Malin 500 Substation | Round Mountain Sub | 50 | | | 463,731 | | \$9,374 | 473,105 |
| 118 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | AD | SA 748 | Malin 500 Substation | Round Mountain Sub | 50 | | | | | \$563,762 | 563,762 |
| 119 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | LFP | SA 749 | Malin 500 Substation | Round Mountain Sub | 150 | | | 1,391,193 | | \$28,121 | 1,419,314 |
| 120 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | AD | SA 749 | Malin 500 Substation | Round Mountain Sub | 150 | | | | | \$1,691,286 | 1,691,286 |
| 121 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | LFP | SA 995 | Malin 500 Substation | Round Mountain Sub | 100 | | | 927,462 | | \$18,747 | 946,209 |
| 122 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | AD | SA 995 | Malin 500 Substation | Round Mountain Sub | 100 | | | | | \$1,127,524 | 1,127,524 |
| 123 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | LFP | SA 996 | Malin 500 Substation | Round Mountain Sub | 100 | | | 927,462 | | \$18,747 | 946,209 |
| 124 | Powerex Corporation | Powerex Corporation | California Independent System Operator Corporation | AD | SA 996 | Malin 500 Substation | Round Mountain Sub | 100 | | | | | \$1,127,524 | 1,127,524 |
| 125 | Powerex Corporation | various signatories | various signatories | NF | SA 47 | various | various | | 92,023 | 92,023 | | 228,057 | \$14,461 | 242,518 |
| 126 | Powerex Corporation | various signatories | Sacramento Municipal Utility District | SFP | SA 151 | various | various | | 36,742 | 36,742 | | 23,335 | \$1,481 | 24,816 |
| 127 | Public Service Co of Co | | | NF | SA 28 | Various | Various | | 209 | 209 | | 7,741 | \$490 | 8,231 |
| 128 | Public Utility District No. 1 of Cowlitz County | Public Utility District No. 1 of Cowlitz County | Bonneville Power Administration | OS | RS 234 | Swift Unit No. 2 | Woodland Substation | | | | | | \$56,610 | 56,610 |
| 129 | Puget Sound Energy | | | NF | SA 693 | various | various | | 40,897 | 40,897 | | 426,321 | \$27,036 | 453,357 |
| 130 | Puget Sound Energy | | | SFP | SA 694 | various | various | | | | | 4 | | 4 |
| 131 | Rainbow Energy Marketing Corporation | various signatories | various signatories | NF | SA 316 | various | various | | 25,187 | 25,187 | | 274,392 | \$17,424 | 291,816 |
| 132 | Rainbow Energy Marketing Corporation | various signatories | various signatories | SFP | SA 261 | various | various | | 6,133 | 6,133 | | 45,049 | \$2,861 | 47,910 |
| 133 | Sacramento Municipal Utility District | Sacramento Municipal Utility District | Sacramento Municipal Utility District | LFP | SA 863 | Malin Substation | Malin Substation | 20 | 24,474 | 24,474 | 183,795 | | \$11,657 | 195,452 |
| 134 | Sacramento Municipal Utility District | Sacramento Municipal Utility District | Sacramento Municipal Utility District | AD | SA 863 | Malin Substation | Malin Substation | 20 | | | | | \$223,441 | 223,441 |
| 135 | Salt River Project Agricultural Improvement and Power District | Salt River Project Agricultural Improvement and Power District | Salt River Project Agricultural Improvement and Power District | LFP | SA 809 | Enel Cove Fort | Red Butte Substation | 26 | 34,966 | 34,966 | 241,836 | | \$15,338 | 257,174 |
| 136 | Salt River Project Agricultural Improvement and Power District | Salt River Project Agricultural Improvement and Power District | Salt River Project Agricultural Improvement and Power District | AD | SA 809 | Enel Cove Fort | Red Butte Substation | 26 | | | | | \$294,002 | 294,002 |
| 137 | Salt River Project Agricultural Improvement and Power District | various signatories | various signatories | NF | SA 557 | various | various | | 59 | 59 | | 1,163 | \$74 | 1,237 |
| 138 | Seattle City Light | various signatories | various signatories | NF | SA 153 | various | various | | 193 | 193 | | 7,080 | \$448 | 7,528 |
| 139 | Shell Energy North America (US), L.P. | NextEra Energy Resources, LLC | Public Utility District No. 2 of Grant County | LFP | SA 791 | Wallula Substation | Wala-MIDC path | 110 | 67,365 | 67,365 | 957,669 | | \$60,738 | 1,018,407 |
| 140 | Shell Energy North America (US), L.P. | NextEra Energy Resources, LLC | Public Utility District No. 2 of Grant County | AD | SA 791 | Wallula Substation | Wala-MIDC path | 25 | | | | | \$1,268,193 | 1,268,193 |
| 141 | Shell Energy North America (US), L.P. | various signatories | various signatories | NF | SA 23 | various | various | | 13,421 | 13,421 | | 154,410 | \$43,646 | 198,056 |
| 142 | Shell Energy North America (US), L.P. | various signatories | various signatories | SFP | SA 162 | various | various | | 700 | 700 | | 4,697 | \$299 | 4,996 |
| 143 | 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. | OS | RS 674 | Sigurd Substation | Utah-Nevada Border | | | | | | \$9,040 | 9,040 |
| 144 | Southern California Edison Company | various signatories | various signatories | NF | SA 642 | various | various | | 100,981 | 100,981 | | 907,338 | \$302,041 | 1,209,379 |
| 145 | Southern California Edison Company | various signatories | various signatories | AD | SA 642 | various | various | | | | | | \$5 | 5 |
| 146 | Southern California Public Power Authority | Powerex Corporation | Southern California Public Power Authority | NF | SA 629 | Tieton Substation | various | | 10 | 10 | | | \$12,261 | 12,261 |
| 147 | State of South Dakota | Western Area Power Administration | Black Hills Corporation | LFP | SA 779 | Yellowtail Sub | Wyodak Substation | 4 | 4,614 | 4,614 | 38,694 | | \$2,454 | 41,148 |
| 148 | State of South Dakota | Western Area Power Administration | Black Hills Corporation | AD | SA 779 | Yellowtail Sub | Wyodak Substation | 4 | | | | | \$47,040 | 47,040 |
| 149 | TEC Energy Inc. | various signatories | various signatories | NF | SA 1001 | various | various | | 272 | 272 | | 4,243 | \$270 | 4,513 |
| 150 | Tenaska Power Services Co. | various signatories | various signatories | LFP | SA 1100 | Wallula Substation | Wala-MIDC path | 22 | 27,650 | 27,650 | 212,815 | | \$13,497 | 226,312 |

| | | | | | | | | | | | | | | |
|-----|--|--|---|-----------|--------|----------------------|----------------------|-------|-----------|-----------|------------|------------|--------------------|--------------|
| 151 | Tenaska Power Services Co. | various signatories | various signatories | NF | SA 125 | various | various | | 9,401 | 9,401 | | 63,171 | (b)(7)2,654 | 135,825 |
| 152 | Tenaska Power Services Co. | various signatories | various signatories | SFP | SA 126 | various | various | | 1,927 | 1,927 | | 12,244 | (b)(7)780 | 13,024 |
| 153 | The Energy Authority, Inc. | various signatories | various signatories | NF | SA 310 | various | various | | 28,029 | 28,029 | | 310,724 | (b)(7)19,726 | 330,450 |
| 154 | The Energy Authority, Inc. | various signatories | various signatories | SFP | SA 311 | various | various | | 1,054 | 1,054 | | 9,770 | (b)(7)620 | 10,390 |
| 155 | Thermo No. 1 BE-01, LLC | Thermo Geothermal Project | various signatories | (b)(7)LFP | SA 568 | South Milford Sub | Mona Substation | 11 | 13,951 | 13,951 | 106,408 | | (b)(7)20,471 | 126,879 |
| 156 | Thermo No. 1 BE-01, LLC | Thermo Geothermal Project | various signatories | (b)(7)AD | SA 568 | South Milford Sub | Mona Substation | 11 | | | | | (b)(7)129,361 | 129,361 |
| 157 | TransAlta Energy Marketing (U.S.) Inc. | various signatories | various signatories | NF | SA 127 | various | various | | 30,416 | 30,416 | | 354,905 | (b)(7)22,537 | 377,442 |
| 158 | TransAlta Energy Marketing (U.S.) Inc. | various signatories | various signatories | SFP | SA 128 | various | various | | 6,202 | 6,202 | | 66,227 | (b)(7)4,205 | 70,432 |
| 159 | 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 | 28,174 | 28,174 | 135,561 | | (b)(7)23,111 | 158,672 |
| 160 | Tri-State Generation and Transmission Association, Inc. | various signatories | Tri-State Generation and Transmission Association, Inc. | (b)(7)AD | SA 628 | Dave Johnston Sub | Thermopolis Sub | 13 | | | | | (b)(7)181,216 | 181,216 |
| 161 | Tri-State Generation and Transmission Association, Inc. | various signatories | various signatories | NF | SA 33 | various | various | | 21 | 21 | | 195 | (b)(7)12 | 207 |
| 162 | Tri-State Generation and Transmission Association, Inc. | various signatories | various signatories | SFP | SA 722 | various | various | | 94 | 94 | | 777 | (b)(7)49 | 826 |
| 163 | U.S. Bureau of Reclamation | Bonneville Power Administration | U.S. Bureau of Reclamation | FNO | SA 506 | Walla Walla Sub | Burbank Pumps | 1 | 683 | 683 | 2,312 | | (b)(7)2,667 | 4,979 |
| 164 | U.S. Bureau of Reclamation | Bonneville Power Administration | U.S. Bureau of Reclamation | (b)(7)AD | SA 506 | Walla Walla Sub | Burbank Pumps | 1 | | | | | (b)(7)3,020 | 3,020 |
| 165 | U.S. Bureau of Reclamation | Western Area Power Administration | Weber Basin Water Conservancy District | (b)(7)OS | RS 286 | various | various | | 4,457 | 4,457 | | | (b)(7)4,457 | 4,457 |
| 166 | U.S. Bureau of Reclamation | Bonneville Power Administration | Crooked River Irrigation District | (b)(7)OS | RS 67 | Redmond Substation | Crooked River Pumps | | 709 | 709 | 89 | | | 89 |
| 167 | Utah Associated Municipal Power | Utah Associated Municipal Power Systems | Utah Associated Municipal Power | (b)(7)OS | RS 297 | various | various | 468 | 730,246 | 730,246 | 4,238,232 | | (b)(7)736,515 | 4,974,747 |
| 168 | Utah Associated Municipal Power | Utah Associated Municipal Power Systems | Utah Associated Municipal Power | (b)(7)AD | RS 297 | various | various | 444 | | | | | (b)(7)6,115,746 | 6,115,746 |
| 169 | Utah Municipal Power Agency | Utah Municipal Power Agency | Utah Municipal Power Agency | (b)(7)OS | RS 637 | various | various | 52 | 189,649 | 189,649 | 105,394 | | (b)(7)71,400 | 176,794 |
| 170 | Utah Municipal Power Agency | Utah Municipal Power Agency | Utah Municipal Power Agency | (b)(7)AD | RS 637 | various | various | 120 | | | | | (b)(7)1,022,350 | 1,022,350 |
| 171 | Utah Municipal Power Agency | various signatories | various signatories | NF | SA 20 | various | various | | 48,051 | 48,051 | | 292,183 | (b)(7)18,573 | 310,756 |
| 172 | Utah Municipal Power Agency | various signatories | various signatories | SFP | SA 135 | various | various | | 1,014 | 1,014 | | 5,219 | (b)(7)335 | 5,554 |
| 173 | Warm Springs Power Enterprises | Warm Springs Power Enterprises | Portland General Electric | (b)(7)OS | RS 591 | Pelton Reregulating | Round Butte Sub | | 20,507 | 20,507 | | | (b)(7)29,925 | 29,925 |
| 174 | Western Area Power Administration | Western Area Power Administration | | (b)(7)OS | RS 262 | various | various | 330 | 299,092 | 281,146 | 582,991 | | (b)(7)150,000 | 732,991 |
| 175 | Western Area Power Administration | Western Area Power Administration | | (b)(7)OS | RS 263 | various | various | | 8,469 | 7,962 | | | (b)(7)8,736 | 8,736 |
| 176 | Western Area Power Administration | Western Area Power Administration | various signatories | (b)(7)OS | RS 684 | Dave Johnston Sub | various | | | | | | | |
| 177 | Western Area Power Administration | Western Area Power Administration | Western Area Power Administration | FNO | SA 175 | Wyoming Distribution | Wyoming Distribution | 1 | 2,019 | 2,019 | 7,933 | | (b)(7)8,406 | 16,339 |
| 178 | Western Area Power Administration | Western Area Power Administration Colorado River Storage Project | Western Area Power Administration | (b)(7)AD | SA 175 | various | Wyoming Distribution | 1 | | | | | (b)(7)10,995 | 10,995 |
| 179 | Western Area Power Administration | Western Area Power Administration Colorado River Storage Project | various signatories | NF | SA 137 | various | various | | 8,123 | 8,123 | | 64,409 | (b)(7)4,087 | 68,496 |
| 180 | Western Area Power Administration Colorado River Storage Project | Western Area Power Administration Colorado River Storage Project | various signatories | NF | SA 132 | various | various | | 182 | 182 | | 807 | (b)(7)52 | 859 |
| 181 | Western Area Power Administration Colorado Missouri | Western Area Power Administration Colorado River Storage Project | various signatories | SFP | SA 723 | various | various | | 21,300 | 21,300 | | 137,132 | (b)(7)8,692 | 145,824 |
| 182 | Accrual | | | | | | | | 209,995 | 209,446 | | | (b)(7)(29,019,411) | (29,019,411) |
| 183 | Total | | | | | | | 6,380 | 4,576,217 | 4,557,215 | 25,830,983 | 11,550,622 | 9,283,313 | 46,664,918 |
| 35 | TOTAL | | | | | | | | | | | | | |

| | | | |
|-----------------------------------|---|-------------------------------|---|
| Name of Respondent: PacifiCorp | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| FOOTNOTE DATA | | | |

| |
|--|
| (a) Concept: PaymentByCompanyOrPublicAuthority |
| 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. |
| (b) Concept: TransmissionEnergyDeliveredToCompanyOrPublicAuthorityName |
| 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. |
| (c) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 965) terminating on December 31, 2024. |
| (d) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 965) terminating on December 31, 2024. |
| (e) Concept: StatisticalClassificationCode |
| Ancillary services under the Open Access Transmission Tariff (1st Revised Service Agreement 476) in effect until superseded. |
| (f) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 895) terminating on April 30, 2024. |
| (g) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 895) terminating on April 30, 2024. |
| (h) Concept: StatisticalClassificationCode |
| Network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 742) terminating no earlier than 12-months from notice by the customer. |
| (i) Concept: StatisticalClassificationCode |
| Network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 505) terminating no earlier than 12-months from notice by the customer. |
| (j) Concept: StatisticalClassificationCode |
| Network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 347) terminating on December 31, 2023. |
| (k) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 67) terminating on December 31, 2023. |
| (l) Concept: StatisticalClassificationCode |
| 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 3Q. |
| (m) Concept: StatisticalClassificationCode |
| 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. |
| (n) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 656) terminating on August 31, 2030. |
| (o) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 656) terminating on August 31, 2030. |
| (p) Concept: StatisticalClassificationCode |
| Network transmission service and distribution delivery service under the Open Access Transmission Tariff (9th Revised Service Agreement 229) terminating on September 30, 2028. |
| (q) Concept: StatisticalClassificationCode |
| Network transmission service and distribution delivery service under the Open Access Transmission Tariff (3rd Revised Service Agreement 539) terminating on September 30, 2028. |
| (r) Concept: StatisticalClassificationCode |
| Network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 538) terminating on September 30, 2028. |
| (s) Concept: StatisticalClassificationCode |
| 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. |
| (t) Concept: StatisticalClassificationCode |
| Network transmission service and distribution delivery service under the Open Access Transmission Tariff (6th Revised Service Agreement 328) terminating on July 31, 2028. |
| (u) Concept: StatisticalClassificationCode |
| Network transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 827) terminating on September 30, 2028. |
| (v) Concept: StatisticalClassificationCode |
| Network transmission service and distribution delivery service under the Open Access Transmission Tariff (3rd Revised Service Agreement 746) terminating on June 30, 2028. |
| (w) Concept: StatisticalClassificationCode |
| Network transmission service and distribution delivery service under the Open Access Transmission Tariff (2nd Revised Service Agreement 747) terminating on June 30, 2028. |
| (x) Concept: StatisticalClassificationCode |
| Network transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 735) terminating on September 30, 2028. |
| (y) Concept: StatisticalClassificationCode |
| Network transmission service and distribution delivery service under the Open Access Transmission Tariff (1st Revised Service Agreement 865) terminating on September 30, 2028. |
| (z) Concept: StatisticalClassificationCode |
| Network transmission service and distribution delivery service under the Open Access Transmission Tariff (1st Revised Service Agreement 975) terminating on September 30, 2028. |
| (aa) Concept: StatisticalClassificationCode |
| Transmission service under the Open Access Transmission Tariff (12th Revised Service Agreement 299). Service provided pursuant to rules and regulations of Oregon Direct Access. Agreement terminates upon notification pursuant to Oregon Direct Access and Open Access Transmission Tariff. |
| (ab) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 881) terminating on February 28, 2024. |
| (ac) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 881) terminating on February 28, 2024. |
| (ad) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 899) terminating on September 30, 2028. |
| (ae) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 899) terminating on September 30, 2028. |
| (af) Concept: StatisticalClassificationCode |
| 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. |
| (ag) Concept: StatisticalClassificationCode |
| 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. |
| (ah) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 1055) terminating on December 31, 2024. |
| (ai) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 874) terminating on December 31, 2032. |
| (aj) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 874) terminating on December 31, 2032. |
| (ak) Concept: StatisticalClassificationCode |
| Transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 943). Service provided pursuant to rules and regulations of Oregon Direct Access. Agreement terminates upon notification pursuant to Oregon Direct Access and Open Access Transmission Tariff. |
| (al) Concept: StatisticalClassificationCode |
| 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. |
| (am) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 868) terminating on December 31, 2034. |
| (an) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 868) terminating on December 31, 2034. |

| |
|---|
| (ao) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 966) terminating on November 30, 2024. |
| (ap) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 966) terminating on November 30, 2024. |
| (aq) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (9th Revised Service Agreement 212) terminating on May 31, 2024. |
| (ar) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff Service Agreement 1023) terminating on December 31, 2027. |
| (as) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff Service Agreement 1023) terminating on December 31, 2027. |
| (at) Concept: StatisticalClassificationCode |
| 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. |
| (au) Concept: StatisticalClassificationCode |
| Transmission resale service under the Open Access Transmission Tariff (Service Agreement 660). Termination upon mutual consent. |
| (av) Concept: StatisticalClassificationCode |
| Network transmission service under the Open Access Transmission Tariff (Service Agreement 894) terminating on December 31, 2057. |
| (aw) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 733) terminating on November 30, 2027. |
| (ax) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 733) terminating on November 30, 2027. |
| (ay) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (9th Revised Service Agreement 169) terminating on October 31, 2025. |
| (az) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (9th Revised Service Agreement 169) terminating on October 31, 2025. |
| (ba) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 1016) terminating on June 30, 2024. |
| (bb) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 1016) terminating on June 30, 2024. |
| (bc) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 1017) terminating on June 30, 2024. |
| (bd) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 1017) terminating on June 30, 2024. |
| (be) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 1040) terminating on Sep 30, 2023. |
| (bf) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 700) terminating on April 1, 2027. |
| (bg) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 700) terminating on April 1, 2027. |
| (bh) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 701) terminating on April 1, 2027. |
| (bi) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 701) terminating on April 1, 2027. |
| (bj) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 702) terminating on April 1, 2027. |
| (bk) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 702) terminating on April 1, 2027. |
| (bl) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 748) terminating on December 31, 2028. |
| (bm) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 748) terminating on December 31, 2028. |
| (bn) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 749) terminating on December 31, 2028. |
| (bo) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 749) terminating on December 31, 2028. |
| (bp) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 995) terminating on December 31, 2025. |
| (bq) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 995) terminating on December 31, 2025. |
| (br) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 996) terminating on December 31, 2025. |
| (bs) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 996) terminating on December 31, 2025. |
| (bt) 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. |
| (bu) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 863) terminating on June 30, 2027. |
| (bv) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 863) terminating on June 30, 2027. |
| (bw) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 809) terminating on October 31, 2025. |
| (bx) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 809) terminating on October 31, 2025. |
| (by) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (9th Revised Service Agreement 791) terminating upon written notification. |
| (bz) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (9th Revised Service Agreement 791) terminating upon written notification. |
| (ca) 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. Terminating in September 2022. |
| (cb) Concept: StatisticalClassificationCode |
| Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points. |
| (cc) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 779) terminating on August 31, 2024. |
| (cd) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 779) terminating on August 31, 2024. |
| (ce) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 1100) terminating on December 31, 2035. |
| (cf) Concept: StatisticalClassificationCode |
| Point-to-point transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 568) terminating on April 30, 2029. |
| (cg) Concept: StatisticalClassificationCode |

| |
|---|
| Point-to-point transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 568) terminating on April 30, 2029. |
| (ch) Concept: StatisticalClassificationCode |
| Network transmission service under the Open Access Transmission Tariff (10th Revised Service Agreement 628) terminating on June 30, 2031. |
| (ci) Concept: StatisticalClassificationCode |
| Network transmission service and distribution delivery service under the Open Access Transmission Tariff (2nd Revised Service Agreement 506) terminating upon written notification. |
| (cj) 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. |
| (ck) 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. |
| (cl) 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. |
| (cm) 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. |
| (cn) 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. |
| (co) 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. |
| (cp) 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. |
| (cq) 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. |
| (cr) 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. |
| (cs) 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. 3Q. |
| (ct) Concept: StatisticalClassificationCode |
| Evergreen network transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 175). |
| (cu) 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. |
| (cv) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Annual transmission services true-up and prior period charges/refund. |
| (cw) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| (cx) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| (cy) 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. |
| (cz) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| (da) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service. |
| (db) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| (dc) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Annual transmission services true-up and prior period charges/refund. |
| (dd) 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. |
| (de) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Annual transmission services true-up and prior period charges/refund. |
| (df) 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. |
| (dg) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Annual transmission services true-up and prior period charges/refund. |
| (dh) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| (di) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| (dj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Annual transmission services true-up and prior period charges/refund. |
| (dk) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Annual transmission services true-up and prior period charges/refund. |
| (dl) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| (dm) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| (dn) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Annual transmission services true-up and prior period charges/refund. |
| (do) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| (dp) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Reactive supply and voltage control service. |
| (dq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Annual transmission services true-up and prior period charges/refund. |
| (dr) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Distribution voltage service charge. Primary delivery service. Regulation and frequency response service. Reactive supply and voltage control service. Operating reserve - spinning reserve service. Operating Reserve - supplemental reserve service. |
| (ds) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Annual transmission services true-up and prior period charges/refund. |
| (dt) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Scheduling, system control and dispatch service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service. |
| (du) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Annual transmission services true-up and prior period charges/refund. |
| (dv) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Scheduling, system control and dispatch service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service. |
| (dw) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Annual transmission services true-up and prior period charges/refund. |

[illegible]

[illegible]

[illegible]

| |
|---|
| Annual transmission services true-up and prior period charges/refund. |
| (jg) 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. |
| (jd) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Annual transmission services true-up and prior period charges/refund. |
| (je) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| (jf) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| (jg) 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. |
| (jh) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Fixed termination fee associated with a contract cancellation applied for the duration of this agreement. |
| (ji) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Charges for low-voltage transmission of power and energy. |
| (jj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Distribution voltage service charge. Primary delivery service. Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| (jk) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Annual transmission services true-up and prior period charges/refund. |
| (jl) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| (jm) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| (jn) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers |
| Scheduling, system control and dispatch service. Reactive supply and voltage control service. |
| (jo) 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. |

| Name of Respondent: PacifiCorp | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
|--|--|---|--|---|---|
| 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.</div> <div>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).</div> <div>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.</div> <div>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.</div> <div>5. In column (d) report the revenue amounts as shown on bills or vouchers.</div> <div>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 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | | | | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | | | | |
| 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: 08/26/2024 | | Year/Period of Report End of: 2024/ Q2 | | |
|---|--|---|--------------------------------|---------------------------------|--|---|---------------------------|--|
| TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) | | | | | | | | |
| <div>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.</div> <div>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.</div> <div>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.</div> <div>4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.</div> <div>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.</div> <div>6. Enter ""TOTAL"" in column (a) as the last line.</div> <div>7. Footnote entries and provide explanations following all required data.</div> | | | | | | | | |
| 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 | LFP | | | | | (22,003) | (22,003) |
| 2 | American Gilsonite Company | AD | | | | | 5 | 5 |
| 3 | American Gilsonite Company | LFP | | | | | (31,172) | (31,172) |
| 4 | Arizona Public Service Company | AD | | | | | (21,692) | (21,692) |
| 5 | Arizona Public Service Company | NF | 95 | 95 | 366 | | 3 | 369 |
| 6 | Arizona Public Service Company | OS | | | | | 4,196 | 4,196 |
| 7 | Arizona Public Service Company | SFP | 366,572 | 366,572 | 1,980,143 | | 12,162 | 1,992,305 |
| 8 | Ashland, City of | FNS | 538 | 538 | | 5,384 | | 5,384 |
| 9 | Avista Corporation | AD | | | | | (55) | (55) |
| 10 | Avista Corporation | FNS | 125 | | 65,379 | | | 65,379 |
| 11 | Avista Corporation | NF | 2,543 | 2,543 | 55 | | | 55 |
| 12 | Basin Electric Power Cooperative, Inc. | NF | 1,970 | 1,970 | 2,935 | | 1,447 | 4,382 |
| 13 | Big Horn Rural Electric Company | OLF | 7,790 | 7,790 | | | 35,220 | 35,220 |
| 14 | Black Hills Power, Inc. | AD | | | | | (50) | (50) |
| 15 | Bonneville Power Administration | AD | | | | | 52,877 | 52,877 |
| 16 | Bonneville Power Administration | FNS | 858 | 853 | 1,745,075 | | 334,237 | 2,079,312 |
| 17 | Bonneville Power Administration | LFP | 1,157,692 | 1,150,982 | 17,649,663 | | 3,541,728 | 21,191,391 |
| 18 | Bonneville Power Administration | NF | 55,926 | 55,602 | 529,297 | | 100,026 | 629,323 |
| 19 | Bonneville Power Administration | OLF | 332,446 | 330,519 | 670,800 | | 223,970 | 894,770 |
| 20 | Bonneville Power Administration | OS | | | | | 60,799 | 60,799 |
| 21 | Bonneville Power Administration | SFP | 3 | 3 | 14 | | 3 | 17 |
| 22 | Caerus Uinta LLC | AD | | | | | 14 | 14 |
| 23 | Caerus Uinta LLC | LFP | | | | | (93,516) | (93,516) |
| 24 | California Independent System Operator Corporation | AD | | | | | 206,543 | 206,543 |
| 25 | California Independent System Operator Corporation | SFP | | | | 3,081 | 3,057,409 | 3,060,490 |
| 26 | Chipeta Gas Processing LLC | AD | | | | | (3,339) | (3,339) |
| 27 | Chipeta Gas Processing LLC | LFP | | | | | (194,824) | (194,824) |
| 28 | Deseret Generation & Transmission Cooperative | LFP | 165,984 | 165,984 | 586,706 | | | 586,706 |
| 29 | Deseret Generation & Transmission Cooperative | NF | 5,269 | 5,269 | 30,032 | | | 30,032 |
| 30 | Elbe Solar Center, LLC | LFP | | | | | (80,893) | (80,893) |
| 31 | Flathead Electric Cooperative, Inc. | OS | | | | | 15,387 | 15,387 |
| 32 | Idaho Power Company | AD | | | | | 2,520 | 2,520 |
| 33 | Idaho Power Company | FNS | | | 3,453 | | 287 | 3,740 |
| 34 | Idaho Power Company | LFP | 1,113,840 | 1,113,840 | 3,919,401 | | | 3,919,401 |
| 35 | Idaho Power Company | NF | 110,075 | 110,075 | 409,021 | | | 409,021 |
| 36 | Idaho Power Company | OLF | | | | | 7,440 | 7,440 |
| 37 | Idaho Power Company | OS | | | | | (60,940) | (60,940) |
| 38 | Idaho Power Company | SFP | 4,368 | 4,368 | 21,867 | | | 21,867 |
| 39 | Los Angeles Department of Water and Power | AD | | | | | (3) | (3) |
| 40 | Los Angeles Department of Water and Power | NF | 3,530 | 3,530 | 25,878 | | 2,575 | 28,453 |
| 41 | Moon Lake Electric Association, Inc. | FNS | 5 | 5 | | | 71,333 | 71,333 |
| 42 | Nevada Power Company | AD | | | | | 193 | 193 |
| 43 | Nevada Power Company | NF | 80 | 80 | 20,328 | | 10 | 20,338 |

| | | | | | | | | |
|----|---|------------------------|-----------|-----------|------------|-------|----------------------|-------------|
| 44 | Nevada Power Company | (b)(1) OS | | | | | (b)(4)(23) | (23) |
| 45 | Nevada Power Company | (b)(4) SFP | 47,400 | 47,400 | 170,000 | | (b)(4)5,580 | 175,580 |
| 46 | NorthWestern Corporation | (b)(1) AD | | | | | (b)(4)96 | 96 |
| 47 | NorthWestern Corporation | (b)(4) NF | 917 | 917 | 5,263 | | (b)(4)116 | 5,379 |
| 48 | NorthWestern Corporation | (b)(1) OS | | | | | (b)(4)23,939 | 23,939 |
| 49 | NorthWestern Corporation | SFP | | 3,083 | | | | |
| 50 | Platte River Power Authority | (b)(1)(b)(2) LFP | 54,600 | 54,600 | 255,394 | | (b)(4)10,417 | 265,811 |
| 51 | Platte River Power Authority | (b)(1) NF | 91 | 91 | 518 | | (b)(4)19 | 537 |
| 52 | Portland General Electric Company | (b)(1)(b)(2) LFP | 26,208 | 26,208 | 40,773 | | (b)(4)3,969 | 44,742 |
| 53 | Portland General Electric Company | NF | 3,334 | 3,334 | 5,824 | | | 5,824 |
| 54 | Portland General Electric Company | (b)(1)(b)(2) OLF | | 1,284 | | | (b)(4)173 | 173 |
| 55 | Portland General Electric Company | SFP | 3,120 | 3,120 | 5,357 | | | 5,357 |
| 56 | Public Service Company of Colorado | (b)(1)(b)(2) LFP | 107,554 | 107,554 | 590,447 | | (b)(4)50,572 | 641,019 |
| 57 | Public Service Company of Colorado | (b)(1) NF | 19,916 | 19,916 | 176,342 | | (b)(4)17,661 | 194,003 |
| 58 | (b)(1) Sierra Pacific Power Company | (b)(1) NF | 5,213 | 5,213 | 279 | | (b)(4)6 | 285 |
| 59 | Surprise Valley Electrification Corp. | (b)(1) AD | | | | | (b)(4)147 | 147 |
| 60 | Surprise Valley Electrification Corp. | (b)(1)(b)(2) OLF | | | | | (b)(4)2,028 | 2,028 |
| 61 | Tri-State Generation and Transmission Association, Inc. | (b)(4) AD | | | | | (b)(4)1,442 | 1,442 |
| 62 | Tri-State Generation and Transmission Association, Inc. | (b)(1)(b)(2) LFP | 104,832 | 104,832 | 304,341 | | (b)(4)2,523 | 306,864 |
| 63 | Tri-State Generation and Transmission Association, Inc. | (b)(1) NF | 1,704 | 1,704 | 17,703 | | (b)(4)911 | 18,614 |
| 64 | Western Area Power Administration | (b)(1) AD | | | | | (b)(4)(3,814) | (3,814) |
| 65 | Western Area Power Administration | (b)(1)(b)(2)(b)(3) FNS | 235,157 | 235,157 | 1,377,365 | | 192,650 (b)(4)(b)(5) | 1,570,015 |
| 66 | Western Area Power Administration | (b)(1) NF | 73,163 | 73,163 | 206,362 | | (b)(4)13,510 | 219,872 |
| 67 | Western Area Power Administration | SFP | 10,464 | 10,464 | 26,160 | | | 26,160 |
| 68 | Accrual True-Up | | | | | | (2,213,101) (b)(4) | (2,213,101) |
| | TOTAL | | 4,023,382 | 4,018,658 | 30,842,541 | 8,465 | 5,330,718 | 36,181,724 |

| FOOTNOTE DATA |
|---|
| |
| (a) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers |
| This footnote applies to all occurrences of "Nevada Power Company" on page 332. 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 |
| 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. |
| (c) Concept: StatisticalClassificationCode |
| Reimbursement for third-party services. |
| (d) Concept: StatisticalClassificationCode |
| Settlement adjustment. |
| (e) Concept: StatisticalClassificationCode |
| Reimbursement for third-party services. |
| (f) Concept: StatisticalClassificationCode |
| Settlement adjustment. |
| (g) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (h) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (i) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (j) Concept: StatisticalClassificationCode |
| Settlement adjustment. |
| (k) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (l) Concept: StatisticalClassificationCode |
| Big Horn Rural Electric Company - contract termination date: March 10, 2027. |
| (m) Concept: StatisticalClassificationCode |
| Use of facilities. |
| (n) Concept: StatisticalClassificationCode |
| Settlement adjustment. |
| (o) Concept: StatisticalClassificationCode |
| Settlement adjustment. |
| (p) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (q) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (r) Concept: StatisticalClassificationCode |
| Bonneville Power Administration - Contract Termination Dates: July 2024, September 2024, October 2024, November 2024, January 2025, 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, October 28, December 2028, January 2029, November 2033, December 2041, and evergreen. |
| (s) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (t) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (u) Concept: StatisticalClassificationCode |
| Bonneville Power Administration - Contract Termination Dates: September 30, 2027, November 30, 2041, and evergreen. |
| (v) 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. 3Q. |
| (w) Concept: StatisticalClassificationCode |
| Use of facilities. |
| (x) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (y) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (z) Concept: StatisticalClassificationCode |
| Settlement adjustment. |
| (aa) Concept: StatisticalClassificationCode |
| Reimbursement for third-party services. |
| (ab) Concept: StatisticalClassificationCode |
| Settlement adjustment. |
| (ac) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (ad) Concept: StatisticalClassificationCode |
| Settlement adjustment. |
| (ae) Concept: StatisticalClassificationCode |
| Reimbursement for third-party services. |
| (af) Concept: StatisticalClassificationCode |
| Deseret Generation & Transmission Cooperative - contract termination date: November 1, 2034. |
| (ag) Concept: StatisticalClassificationCode |
| Reimbursement for third-party services. |
| (ah) Concept: StatisticalClassificationCode |
| Use of facilities. |
| (ai) Concept: StatisticalClassificationCode |
| Settlement adjustment. |
| (aj) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (ak) Concept: StatisticalClassificationCode |
| Idaho Power Company - contract termination dates: April 1, 2025 and July 1, 2025. |
| (al) Concept: StatisticalClassificationCode |
| Use of facilities. |
| (am) Concept: StatisticalClassificationCode |
| Idaho Power Company - Contract termination date of August 31, 2022 and 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. |
| (an) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (ao) Concept: StatisticalClassificationCode |
| Settlement adjustment. |
| (ap) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (aq) Concept: StatisticalClassificationCode |
| Use of facilities. |

| |
|--|
| (ar) Concept: StatisticalClassificationCode |
| Settlement adjustment. |
| (as) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (at) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (au) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (av) Concept: StatisticalClassificationCode |
| Settlement adjustment. |
| (aw) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (ax) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (ay) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (az) Concept: StatisticalClassificationCode |
| Platte River Power Authority - contract termination date: October 31, 2027. |
| (ba) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (bb) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (bc) Concept: StatisticalClassificationCode |
| Portland General Electric Company - contract termination date: April 1, 2027. |
| (bd) Concept: StatisticalClassificationCode |
| Use of facilities. |
| (be) Concept: StatisticalClassificationCode |
| Portland General Electric Company - contract termination date: Upon two years written notice. |
| (bf) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (bg) 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. |
| (bh) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (bi) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (bj) Concept: StatisticalClassificationCode |
| Settlement adjustment. |
| (bk) Concept: StatisticalClassificationCode |
| Use of facilities. |
| (bl) Concept: StatisticalClassificationCode |
| Surprise Valley Electrification Corp. - contract termination date: evergreen |
| (bm) Concept: StatisticalClassificationCode |
| Settlement adjustment. |
| (bn) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (bo) 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. |
| (bp) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (bq) Concept: StatisticalClassificationCode |
| Settlement adjustment. |
| (br) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (bs) Concept: StatisticalClassificationCode |
| Use of facilities. |
| (bt) 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. |
| (bu) Concept: StatisticalClassificationCode |
| Ancillary services. |
| (bv) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Reimbursement for third-party services. |
| (bw) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Settlement adjustment. |
| (bx) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Reimbursement for third-party services. |
| (by) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Settlement adjustment. |
| (bz) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (ca) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (cb) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (cc) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Settlement adjustment. |
| (cd) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (ce) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Use of facilities. |
| (cf) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Settlement adjustment. |
| (cg) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Settlement adjustment. |
| (ch) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (ci) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (cj) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |

| |
|---|
| (ck) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (cl) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Use of facilities. |
| (cm) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (cn) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (co) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Settlement adjustment. |
| (cp) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Reimbursement for third-party services. |
| (cq) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Settlement adjustment. |
| (cr) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (cs) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Settlement adjustment. |
| (ct) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Reimbursement for third-party services. |
| (cu) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Reimbursement for third-party services. |
| (cv) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Use of facilities. |
| (cw) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Settlement adjustment. |
| (cx) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (cy) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Use of facilities. |
| (cz) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (da) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Settlement adjustment. |
| (db) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (dc) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Use of facilities. |
| (dd) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Settlement adjustment. |
| (de) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (df) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (dg) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (dh) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Settlement adjustment. |
| (di) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (dj) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (dk) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (dl) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (dm) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (dn) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Use of facilities. |
| (dq) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (dp) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (dq) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (dr) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Settlement adjustment. |
| (ds) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Use of facilities. |
| (dt) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Settlement adjustment. |
| (du) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (dv) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (dw) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Settlement adjustment. |
| (dx) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (dy) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Use of facilities. |
| (dz) Concept: OtherChargesTransmissionOfElectricityByOthers |
| Ancillary services. |
| (ea) 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: 08/26/2024 | | Year/Period of Report End of: 2024/ Q2 | |
| 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 | | | 34,514,427 | | 34,514,427 | |
| 2 | Steam Production Plant | 187,439,293 | | | | 187,439,293 | |
| 3 | Nuclear Production Plant | | | | | | |
| 4 | Hydraulic Production Plant-Conventional | 17,704,108 | | 157,367 | | 17,861,475 | |
| 5 | Hydraulic Production Plant-Pumped Storage | | | | | | |
| 6 | Other Production Plant | 106,089,909 | | 44,692 | | 106,134,601 | |
| 7 | Transmission Plant | 71,281,969 | | | | 71,281,969 | |
| 8 | Distribution Plant | 115,386,577 | | | | 115,386,577 | |
| 9 | General Plant | 26,329,036 | | 203,058 | | 26,532,094 | |
| 10 | Common Plant-Electric | | | | | | |
| 11 | TOTAL | 524,230,892 | 0 | 34,919,544 | | 559,150,436 | |

| | | | |
|---|---|-------------------------------|---|
| Name of Respondent: PacifiCorp | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| FOOTNOTE DATA | | | |
| (a) Concept: DepreciationExpenseExcludingAmortizationOfAcquisitionAdjustments | | | |
| 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 \$12,592,274 during the six-month period ended June 30, 2024. | | | |
| (b) Concept: DepreciationExpenseForAssetRetirementCostsExcludingAmortizationOfAcquisitionAdjustments | | | |
| Generally, PacifiCorp records the depreciation expense of asset retirement obligations as a regulatory asset. | | | |

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: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| 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) | 277,938 | 284,196 | | |
| 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) | (33,063,657) | (31,899,080) | | |
| 46 | TOTAL | (32,785,719) | (31,614,884) | | |

| | | | | | | |
|---|---------------------|---|--|--|---|--------------------------|
| Name of Respondent: PacifiCorp | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 | |
| Monthly Peak Loads and Energy Output | | | | | | |
| 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. 2. Report in column (b) by month the system's output in Megawatt hours for each month. 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. 4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system. 5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d). | | | | | | |
| 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 | 5,742,263 | 175,274 | 9,139 | 16 | 8 |
| 2 | February | 5,185,873 | 159,331 | 8,030 | 15 | 10 |
| 3 | March | 5,256,866 | 179,332 | 8,203 | 4 | 8 |
| 4 | Total for Quarter 1 | 16,185,002 | 513,937 | | | |
| 5 | April | 4,756,633 | 89,158 | 7,293 | 8 | 8 |
| 6 | May | 4,974,484 | 101,472 | 7,759 | 28 | 18 |
| 7 | June | 5,830,977 | 180,143 | 10,579 | 25 | 18 |
| 8 | Total for Quarter 2 | 15,562,094 | 370,773 | | | |
| 9 | July | | | | | |
| 10 | August | | | | | |
| 11 | September | | | | | |
| 12 | Total for Quarter 3 | | | | | |
| 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: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| FOOTNOTE DATA | | | |
| (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. | | | |
| (b) 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. | | | |
| (c) 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. | | | |

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

Page 399

| | | | | | | | | | | |
|---|---------------------|---|-------------------------|--------------------------|-----------------------------------|-------------------------------------|--|----------------------------------|--|-------------------|
| Name of Respondent: PacifiCorp | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | | Date of Report: 08/26/2024 | | Year/Period of Report End of: 2024/ Q2 | | | |
| MONTHLY TRANSMISSION SYSTEM PEAK LOAD | | | | | | | | | | |
| 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. 2. Report on Column (b) by month the transmission system's peak load. 3. Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b). 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. | | | | | | | | | | |
| 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 | 18,697 | 16 | 8 | 9,352 | 707 | 3,480 | | 3,751 | 1,407 |
| 2 | February | 15,856 | 13 | 8 | 8,147 | 551 | 3,480 | | 2,419 | 1,259 |
| 3 | March | 15,861 | 4 | 8 | 8,373 | 579 | 3,480 | | 2,209 | 1,220 |
| 4 | Total for Quarter 1 | | | | 25,872 | 1,837 | 10,440 | | 8,379 | 3,886 |
| 5 | April | 14,175 | 8 | 8 | 7,491 | 450 | 3,480 | | 1,588 | 1,166 |
| 6 | May | 14,657 | 28 | 18 | 7,935 | 383 | 3,480 | | 1,398 | 1,461 |
| 7 | June | 19,690 | 25 | 18 | 10,762 | 494 | 3,611 | | 2,812 | 2,011 |
| 8 | Total for Quarter 2 | | | | 26,188 | 1,327 | 10,571 | | 5,798 | 4,638 |
| 9 | July | 0 | | | | | | | | |
| 10 | August | 0 | | | | | | | | |
| 11 | September | 0 | | | | | | | | |
| 12 | Total for Quarter 3 | | | | | | | | | |
| 13 | October | 0 | | | | | | | | |
| 14 | November | 0 | | | | | | | | |
| 15 | December | 0 | | | | | | | | |
| 16 | Total for Quarter 4 | | | | | | | | | |
| 17 | Total | | | | 52,060 | 3,164 | 21,011 | | 14,177 | 8,524 |

| | | | |
|---|---|-------------------------------|---|
| Name of Respondent: PacifiCorp | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 08/26/2024 | Year/Period of Report End of: 2024/ Q2 |
| FOOTNOTE DATA | | | |
| (a) Concept: FirmNetworkServiceForSelf | | | |
| For the six 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. | | | |
| (b) Concept: FirmNetworkServiceForOther | | | |
| For the six 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. | | | |
| (c) Concept: LongTermFirmPointToPointReservations | | | |
| For the six 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. | | | |
| (d) Concept: ShortTermFirmPointToPointReservations | | | |
| For the six months being reported, the Net System Load information was compiled using reservations in OASIS at time of Transmission System Peak. | | | |
| (e) Concept: OtherService | | | |
| For the six 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. | | | |

FERC FORM NO. 1/3-Q (NEW. 07-04)

| | | | | | | | | | | |
|---|-------------------------|---|-------------------------|--------------------------|-------------------------------|--------------------------|---|---------------------------|----------------------------------|-----------------|
| Name of Respondent: PacifiCorp | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | | Date of Report: 08/26/2024 | | Year/Period of Report End of: 2024/ Q2 | | | |
| Monthly ISO/RTO Transmission System Peak Load | | | | | | | | | | |
| <div>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.</div> <div>2. Report on Column (b) by month the transmission system's peak load.</div> <div>3. Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).</div> <div>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).</div> <div>5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).</div> | | | | | | | | | | |
| 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 |