

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: 2025/ Q2
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INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

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

III. What and Where to Submit

- 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.
- The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.
- 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
- 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:

- 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
- Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

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

- 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.

- Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faqs-efiling-ferc-online>.
- 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:

- FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- 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

- 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.
- 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.
- 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.
- 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.
- 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).
- 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.
- For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.
- Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- 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.
- 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

- 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.
- Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

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

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

- '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;
- 'Person' means an individual or a corporation;
- '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;
- '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;
- '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

- '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."

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. 304.

"Sec. 309.

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

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

GENERAL PENALTIES

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

FERC FORM NO. 1/3-Q REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER Identification		
01 Exact Legal Name of Respondent PacifiCorp		02 Year/ Period of Report End of: 2025/ 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) 08/20/2025
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) 08/20/2025
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: 08/20/2025	Year/Period of Report End of: 2025/ 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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
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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.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.

6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

11. (Reserved.)

12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.

13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.

14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

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⁾			
Rufus	03/07/2025	03/07/2045	3.5%
Wasco	05/13/2025	05/13/2030	3.5%
Utah ⁽⁴⁾			
Brighton	05/01/2025	05/01/2045	—%
Corinne	01/01/2025	01/01/2035	4.0%
Eagle Mountain	05/01/2025	05/01/2040	6.0%
Huntsville	03/01/2025	03/01/2045	—%
Ivins	06/01/2025	06/01/2035	6.0%
Kamas	02/01/2025	02/01/2035	4.0%
Layton	02/01/2025	02/01/2030	6.0%
Moab	03/01/2025	03/01/2035	3.0%
Snowville	01/01/2025	01/01/2035	—%
Washington ⁽⁵⁾			
None			
Wyoming ⁽⁶⁾			
Byron	05/01/2025	05/01/2050	2.0%
Thermopolis	05/01/2025	05/01/2050	3.5%

(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.

In July 2024, PacifiCorp transferred the ownership of the Keno Dam and certain associated lands and infrastructure to the U.S. Department of the Interior through the U.S. Bureau of Reclamation. In January and March 2025, PacifiCorp filed for approval with the Federal Energy Regulatory Commission ("FERC") the accounting entries required by the Uniform System of Accounts to use FERC account 102, Electric plant purchased or sold, for the transfer. In March 2025, the FERC approved PacifiCorp's accounting entries in Docket AC25-50-000. Accordingly, in March 2025 PacifiCorp cleared account 102 and recorded the transfer to account 182.3, Other regulatory assets, as approved by the FERC.

ITEM 4.

None.

ITEM 5.

For the six-month period ended June 30, 2025, PacifiCorp did not significantly increase or decrease its transmission or distribution territory.

ITEM 6.

Junior Subordinated Debt

In March 2025, PacifiCorp issued \$850 million of its 7.375% Fixed-to-Fixed Reset Rate Junior Subordinated Notes due September 2055. PacifiCorp will pay interest on the notes at a rate of 7.375% through September 2030, subject to a reset every five years, not to reset below 7.375%. 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.

Debt Authorizations

State commission authorizations for the above issuance of long-term debt were as follows:

- Oregon Public Utility Commission ("OPUC") – Docket No. UF-4354(1), Order No. 24-240, dated July 24, 2024.
- Idaho Public Utilities Commission ("IPUC") – Case No. PAC-E-24-03, Order 36136, dated April 12, 2024, effective through April 12, 2029.

PacifiCorp currently has regulatory authority from the OPUC and the IPUC under the above authorization to issue an additional \$4.15 billion of long-term debt. PacifiCorp must make a notice filing with the Washington Utilities and Transportation Commission prior to any future issuance. PacifiCorp currently has an effective shelf registration statement filed with the United States Securities and Exchange Commission to issue an indeterminate amount of first mortgage bonds and unsecured debt securities through July 2027.

Credit Facilities and Letters of Credit

In June 2025, PacifiCorp amended its existing \$2.0 billion unsecured credit facility expiring in June 2027. The amendment extended the expiration date to June 2028 and amended certain provisions of the existing credit agreement. As of June 30, 2025, PacifiCorp had no letters of credit outstanding under its \$2.0 billion revolving credit facility and had an additional \$14 million of letters of credit outstanding in support of certain transactions required by third parties.

In June 2025, PacifiCorp amended its existing \$900 million 364-day unsecured credit facility expiring in June 2025. The amendment extended the expiration date to June 2026 and amended certain provisions of the existing credit agreement. As of June 30, 2025, PacifiCorp's \$900 million 364-day unsecured credit facility was fully available.

For further discussion, refer to Note 4 of Notes to Financial Statements in this Form No. 3Q.

ITEM 7.

On February 6, 2025, PacifiCorp filed a First Articles of Amendment to the Fourth Restated Articles of Incorporation, which authorized a one-for-ten thousand reverse stock split of PacifiCorp's 6.00% Serial Preferred Stock and 7.00% Serial Preferred Stock (the "Reverse Stock Split"). The Reverse Stock Split became effective at 12:01 a.m. Eastern Time on February 10, 2025. On April 23, 2025, PacifiCorp repurchased the sole outstanding share of its 7.00% Serial Preferred Stock from PPW Holdings LLC.

For further discussion, refer to Note 11 of Notes to Financial Statements in this Form No. 3Q.

ITEM 8.

For the six-month period ended June 30, 2025, 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)	2.34%	01/26/2025	\$ 2,353,465
IBEW 57 Power Supply (UT, ID & WY)	2.33%	01/26/2025	931,526
IBEW 57 Combustion Turbine (UT)	2.33%	01/26/2025	87,927
IBEW 77 (WA)	4.15%	01/26/2025	59,136
IBEW 125 (OR, WA)	2.35%	01/26/2025	863,039
IBEW 659 (OR, CA)	2.73%	04/26/2025	1,083,237
UWUA 197 (OR)	1.52%	05/26/2025	30,450
IBEW 57 Laramie (WY)	1.30%	06/26/2025	11,999
Total			<u>\$ 5,420,779</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.

PacifiCorp's wholesale transmission rates are set annually using formula rates approved by the FERC and are updated annually. In May 2024, PacifiCorp published the 2024 annual update of its transmission formula rate in the FERC Docket No. ER24-2004-000 pursuant to its formula rate implementation protocols. The 2024 formula rate update included the impacts of approximately \$1,677 million of accrued losses, net of expected insurance recoveries associated with the Wildfires recognized during the year ended December 31, 2023, among other adjustments. Pursuant to the formula rate implementation protocols, PacifiCorp transmission customers are permitted to lodge "preliminary challenges" to the formula rate updates, which provides an informal basis upon which PacifiCorp and the transmission customers may exchange certain information and engage in discussions in order to provide further context to the rates resulting from the updates. Transmission customers are ultimately permitted to lodge "formal challenges" to the formula rate update with the FERC in the event that preliminary discussions are not fruitful or do not resolve outstanding issues. In June 2025, several PacifiCorp transmission customers filed such formal challenges with the FERC, largely seeking to disallow PacifiCorp's recovery of the portion of losses associated with the Wildfires allocable to transmission customers through the formula rate and other, less substantive expenses. PacifiCorp intends to respond to these formal challenges in August 2025, and utilize the FERC-established process to resolve all outstanding issues related to its 2024 annual update.

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. 3Q.

ITEM 10.

In December 2024, PacifiCorp declared a preferred stock dividend, paid in February 2025, of which \$21,712 was paid to PPW Holdings LLC, PacifiCorp's direct parent and sole holder of the common stock of PacifiCorp.

For further discussion, refer to Note 11 of Notes to Financial Statements in this Form No. 3Q.

ITEM 12.

None.

ITEM 13.

None.

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: 08/20/2025	Year/Period of Report End of: 2025/ Q2
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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	39,073,446,632	38,155,394,721
3	Construction Work in Progress (107)	200	4,009,184,061	3,480,932,688
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		43,082,630,693	41,636,327,409
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	14,558,007,945	13,997,879,081
6	Net Utility Plant (Enter Total of line 4 less 5)		28,524,622,748	27,638,448,328
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)		28,524,622,748	27,638,448,328
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		22,617,997	22,725,917
19	(Less) Accum. Prov. for Depr. and Amort. (122)		3,244,800	3,313,253
20	Investments in Associated Companies (123)		69,928	69,928
21	Investment in Subsidiary Companies (123.1)	224	104,745,030	110,614,113
23	Noncurrent Portion of Allowances and Environmental Credits	228	27,414,211	
24	Other Investments (124)		116,908,917	116,401,525
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)		175,538,952	168,343,042
29	Special Funds (Non Major Only) (129)			
30	Long-Term Portion of Derivative Assets (175)		12,524,172	22,515
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		456,574,407	414,863,787
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		35,217,438	20,419,589
36	Special Deposits (132-134)		34,305	78,926
37	Working Fund (135)			
38	Temporary Cash Investments (136)		264,328,835	21,069,354
39	Notes Receivable (141)		1,297,000	1,395,148
40	Customer Accounts Receivable (142)		640,981,858	652,829,359
41	Other Accounts Receivable (143)		138,346,128	217,838,570
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		20,402,132	21,911,623
43	Notes Receivable from Associated Companies (145)		2,057	
44	Accounts Receivable from Assoc. Companies (146)		21,509,991	30,013,788
45	Fuel Stock (151)	227	297,728,656	270,978,352
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	594,876,742	557,149,099
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances and Environmental Credits (158.1, 158.2, 158.3, and 158.4)	228	78,893,127	2,677,526
53	(Less) Noncurrent Portion of Allowances and Environmental Credits	228	27,414,211	
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)		175,627,362	324,807,839

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)
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)		515,931	
60	Rents Receivable (172)		2,026,274	2,904,673
61	Accrued Utility Revenues (173)		402,544,000	328,006,000
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)		17,026,117	9,033,345
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		12,524,172	22,515
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)		2,610,615,306	2,417,267,430
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		84,161,952	78,200,282
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	2,670,874,968	2,844,837,159
73	Prelim. Survey and Investigation Charges (Electric) (183)		24,856,708	20,770,921
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		400,966	
77	Temporary Facilities (185)		152,571	105,375
78	Miscellaneous Deferred Debits (186)	233	145,647,157	167,419,699
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)		1,546,403	1,672,786
82	Accumulated Deferred Income Taxes (190)	234	922,931,321	957,142,003
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		3,850,572,046	4,070,148,225
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		35,442,384,507	34,540,727,770
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: 08/20/2025	Year/Period of Report End of: 2025/ Q2
FOOTNOTE DATA			

(a) Concept: NotesReceivableFromAssociatedCompanies
Represents accrued interest due from 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 June 30, 2025, no advances were outstanding.
(b) Concept: AccountsReceivableFromAssociatedCompanies
As of December 31, 2024, Account 146, Accounts receivable from associated companies, included \$4,734,889 of income tax receivable from Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
	(2) <input type="checkbox"/> A Resubmission		

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
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	6,271,417,634	5,985,858,857
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	48,400,318	54,269,402
13	(Less) Reacquired Capital Stock (217)	250		
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(8,864,719)	(9,115,257)
16	Total Proprietary Capital (lines 2 through 15)		10,789,862,024	10,512,319,393
17	LONG-TERM DEBT			
18	Bonds (221)	256	13,701,700,000	13,701,700,000
19	(Less) Reacquired Bonds (222)	256		
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256	850,000,000	
22	Unamortized Premium on Long-Term Debt (225)			
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		35,070,649	36,057,304
24	Total Long-Term Debt (lines 18 through 23)		14,516,629,351	13,665,642,696
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		35,435,197	29,953,621
27	Accumulated Provision for Property Insurance (228.1)		1,309,791	878,641
28	Accumulated Provision for Injuries and Damages (228.2)		874,262,925	1,289,236,654
29	Accumulated Provision for Pensions and Benefits (228.3)		49,449,584	50,706,654
30	Accumulated Miscellaneous Operating Provisions (228.4)		26,385,845	26,585,705
31	Accumulated Provision for Rate Refunds (229)			
32	Long-Term Portion of Derivative Instrument Liabilities			16,840,883
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		438,276,936	426,887,234
35	Total Other Noncurrent Liabilities (lines 26 through 34)		1,425,120,278	1,841,089,392
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)			240,500,000
38	Accounts Payable (232)		1,268,319,124	1,219,363,802
39	Notes Payable to Associated Companies (233)			127,700
40	Accounts Payable to Associated Companies (234)		221,784,794	212,484,358
41	Customer Deposits (235)		34,139,480	28,033,595
42	Taxes Accrued (236)	262	106,793,091	51,234,269
43	Interest Accrued (237)		257,062,064	239,029,281
44	Dividends Declared (238)			40,475
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		30,639,495	31,487,478
48	Miscellaneous Current and Accrued Liabilities (242)		734,042,838	427,658,426
49	Obligations Under Capital Leases-Current (243)		6,513,731	5,150,075
50	Derivative Instrument Liabilities (244)		69,979,975	99,747,083
51	(Less) Long-Term Portion of Derivative Instrument Liabilities			16,840,883
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)		2,729,274,592	2,538,015,659
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		334,047,560	308,544,692

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)
57	Accumulated Deferred Investment Tax Credits (255)	266	10,528,147	10,431,425
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	378,825,186	346,062,811
60	Other Regulatory Liabilities (254)	278	1,046,066,507	1,096,048,745
61	Unamortized Gain on Reacquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272	104,695,016	111,057,724
63	Accum. Deferred Income Taxes-Other Property (282)		3,379,282,778	3,345,774,488
64	Accum. Deferred Income Taxes-Other (283)		728,053,068	765,740,745
65	Total Deferred Credits (lines 56 through 64)		5,981,498,262	5,983,660,630
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		35,442,384,507	34,540,727,770
Page 112-113				

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
FOOTNOTE DATA			

(a) Concept: TaxesAccrued
As of June 30, 2025, Account 236, Taxes accrued, included \$29,450,281 of income tax payable to Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.
(b) Concept: NotesPayableToAssociatedCompanies
Represents accrued interest due to Pacific Minerals, Inc., a wholly owned subsidiary of PacifiCorp, pursuant to an umbrella loan agreement for which the interest rate is determined daily and is equal to the lowest cost of short-term borrowings PacifiCorp could otherwise incur externally. At December 31, 2024, no advances were outstanding.
(c) Concept: TaxesAccrued
As of December 31, 2024, Account 236, Taxes accrued, included \$9,068,520 of income tax payable to Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
	(2) <input type="checkbox"/> A Resubmission		

STATEMENT OF INCOME

Quarterly

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.

Annual or Quarterly if applicable

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 affected 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.

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	3,576,904,190	3,033,205,716	1,808,720,574	1,486,488,490	3,576,904,190	3,033,205,716				
3	Operating Expenses											
4	Operation Expenses (401)	320	2,006,623,099	1,955,726,008	1,004,576,968	1,076,512,085	2,006,623,099	1,955,726,008				
5	Maintenance Expenses (402)	320	326,120,210	339,696,803	181,397,100	173,182,796	326,120,210	339,696,803				
6	Depreciation Expense (403)	336	651,546,064	524,230,892	363,315,978	259,634,193	651,546,064	524,230,892				
7	Depreciation Expense for Asset Retirement Costs (403.1)	336	0									
8	Amort. & Depl. of Utility Plant (404-405)	336	4,606,941	34,919,544	2,292,930	18,012,729	4,606,941	34,919,544				
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)		8,405,768	8,766,536	3,750,649	4,432,827	8,405,768	8,766,536				
13	(Less) Regulatory Credits (407.4)		5,457,074	1,328,799	3,160,935	583,026	5,457,074	1,328,799				
14	Taxes Other Than Income Taxes (408.1)	262	117,441,910	105,028,950	57,449,790	53,203,201	117,441,910	105,028,950				
15	Income Taxes - Federal (409.1)	262	(61,859,558)	(58,969,588)	(37,403,845)	(44,409,885)	(61,859,558)	(58,969,588)				
16	Income Taxes - Other (409.1)	262	9,834,773	3,020,025	2,689,666	(729,389)	9,834,773	3,020,025				
17	Provision for Deferred Income Taxes (410.1)	234, 272	550,137,049	452,054,878	258,061,426	212,061,869	550,137,049	452,054,878				
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	561,218,143	517,136,454	260,588,555	263,427,433	561,218,143	517,136,454				
19	Investment Tax Credit Adj. - Net (411.4)	266	(127,839)	(235,650)	(33,966)	(117,825)	(127,839)	(235,650)				
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)											

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)
22	(Less) Gains from Disposition of Allowances (411.8)		41	83	41	83	41	83				
23	Losses from Disposition of Allowances (411.9)											
24	Accretion Expense (411.10)		190									
24.1	(Less) Gains from Disposition of Environmental Credits (411.11)											
24.2	Losses from Disposition of Environmental Credits (411.12)											
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24.2)		3,046,241,652	2,845,943,198	1,572,441,411	1,487,847,948	3,046,241,652	2,845,943,198				
27	Net Util Oper Inc (Enter Tot line 2 less 25)		530,662,538	187,262,518	236,279,163	(1,359,458)	530,662,538	187,262,518				
28	Other Income and Deductions											
29	Other Income											
30	Nonutility Operating Income											
31	Revenues From Merchandising, Jobbing and Contract Work (415)		1,518,866	1,917,103	970,831	960,765						
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		1,647,020	1,965,179	1,100,055	843,459						
33	Revenues From Nonutility Operations (417)											
34	(Less) Expenses of Nonutility Operations (417.1)		14,394	8,950	4,300	4,475						
35	Nonoperating Rental Income (418)		41,623	37,424	17,480	20,976						
36	Equity in Earnings of Subsidiary Companies (418.1)	119	(5,869,084)	(5,091,390)	(5,247,614)	(5,413,436)						
37	Interest and Dividend Income (419)		60,101,580	106,927,634	32,609,895	50,003,399						
38	Allowance for Other Funds Used During Construction (419.1)		57,782,696	99,830,283	30,970,164	50,919,373						
39	Miscellaneous Nonoperating Income (421)		6,774,579	1,311,328	5,682,058	271,056						
40	Gain on Disposition of Property (421.1)		2,759,920	619,298	1,378,408	58,630						
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		121,448,766	203,577,551	65,276,867	95,972,829						
42	Other Income Deductions											
43	Loss on Disposition of Property (421.2)											
44	Miscellaneous Amortization (425)		709,981	709,141	355,950	354,668						
45	Donations (426.1)		1,688,626	1,697,206	825,374	770,430						
46	Life Insurance (426.2)		(3,521,042)	(5,808,170)	(4,232,811)	(2,136,332)						
47	Penalties (426.3)		45,366	47,015	35,018	47,088						
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,002,015	927,645	601,766	423,028						
49	Other Deductions (426.5)		16,232,017	(3,840,691)	16,166,432	(2,207,299)						
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		16,156,963	(6,267,854)	13,751,729	(2,748,417)						
51	Taxes Applic. to Other Income and Deductions											

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)
52	Taxes Other Than Income Taxes (408.2)	262	229,034	198,003	90,154	71,249						
53	Income Taxes-Federal (409.2)	262	9,404,734	21,876,935	5,033,019	10,643,862						
54	Income Taxes-Other (409.2)	262	2,129,912	4,954,521	1,139,840	2,410,541						
55	Provision for Deferred Inc. Taxes (410.2)	234, 272	22,076,464	50,038,495	13,704,384	19,078,621						
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	20,958,385	49,052,934	13,863,012	19,321,608						
57	Investment Tax Credit Adj.-Net (411.5)											
58	(Less) Investment Tax Credits (420)		257,354	242,693	128,677	121,346						
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		12,624,405	27,772,327	5,975,708	12,761,319						
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		92,667,398	182,073,078	45,549,430	85,959,927						
61	Interest Charges											
62	Interest on Long-Term Debt (427)		361,980,323	349,950,251	187,891,487	174,266,479						
63	Amort. of Debt Disc. and Expense (428)		3,636,557	3,638,205	1,849,454	1,797,641						
64	Amortization of Loss on Reacquired Debt (428.1)		126,383	169,738	63,192	84,869						
65	(Less) Amort. of Premium on Debt-Credit (429)											
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)											
67	Interest on Debt to Assoc. Companies (430)			44,604								
68	Other Interest Expense (431)		21,760,422	22,682,505	11,068,900	8,832,468						
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		45,914,445	58,743,204	23,575,365	30,875,347						
70	Net Interest Charges (Total of lines 62 thru 69)		341,589,240	317,742,099	177,297,668	154,106,110						
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		281,740,696	51,593,497	104,530,925	(69,505,641)						
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)		281,740,696	51,593,497	104,530,925	(69,505,641)						

Page 114-117

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ 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 \$11,414,588 and \$12,592,274 during the six-month periods ended June 30, 2025 and 2024, respectively, and \$5,681,712 and \$6,323,760 during the three-month periods ended June 30, 2025 and 2024, 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 \$29,603,969 and \$27,273,207 during the six-month periods ended June 30, 2025 and 2024, respectively, and \$13,743,293 and \$11,852,156 during the three-month periods ended June 30, 2025 and 2024, 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	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
	(2) <input type="checkbox"/> A Resubmission		

<p align="center">STATEMENT OF RETAINED EARNINGS</p> <p>1. Do not report Lines 49-53 on the quarterly report.</p> <p>2. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>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).</p> <p>4. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>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.</p> <p>6. Show dividends for each class and series of capital stock.</p> <p>7. Show separately the State and Federal income tax effect of items shown for Account 439, Adjustments to Retained Earnings.</p> <p>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.</p> <p>9. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.</p>

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		5,921,459,369	5,336,726,250
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			
10.1	Preferred Stock Redemption Adjustments		(2,051,003)	
15	TOTAL Debits to Retained Earnings (Acct. 439)		(2,051,003)	
16	Balance Transferred from Income (Account 433 less Account 418.1)		287,609,780	56,684,887
17	Appropriations of Retained Earnings (Acct. 436)			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
23.1	Preferred Stock, various series and rates	238		(80,951)
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			(80,951)
30	Dividends Declared-Common Stock (Account 438)			
30.1	Common Stock			
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		6,207,018,146	5,393,330,186
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		64,399,488	64,399,488
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		64,399,488	64,399,488
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		6,271,417,634	5,457,729,674
	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: 08/20/2025	Year/Period of Report End of: 2025/ Q2
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FOOTNOTE DATA

<u>(a)</u> Concept: AppropriatedRetainedEarningsAmortizationReserveFederal			
The balance in Account 215.1, Appropriated retained earnings - Amortization reserve, Federal, is due to requirements of certain hydroelectric relicensing projects.			
<u>(b)</u> 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
<u>(c)</u> 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	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
	(2) <input type="checkbox"/> A Resubmission		

STATEMENT OF CASH FLOWS

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.

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)	281,740,696	51,593,497
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	664,780,211	537,389,644
5	Amortization of (Specify) (footnote details)		
5.1	Amortization:		
5.2	Amortization of software and other intangibles	5,316,922	35,628,685
5.3	Amortization of electric plant acquisition adjustment	188,493	188,493
5.4	Amortization of regulatory assets	1,163,097	6,221,298
8	Deferred Income Taxes (Net)	(9,963,015)	(64,096,016)
9	Investment Tax Credit Adjustment (Net)	(385,193)	(478,343)
10	Net (Increase) Decrease in Receivables	(72,195,371)	(20,425,166)
11	Net (Increase) Decrease in Inventory	(64,477,947)	(157,359,431)
12	Net (Increase) Decrease in Allowances and Environmental Credits Inventory	(27,867,003)	
13	Net Increase (Decrease) in Payables and Accrued Expenses	102,753,857	613,162,063
14	Net (Increase) Decrease in Other Regulatory Assets	113,998,499	(139,307,717)
15	Net Increase (Decrease) in Other Regulatory Liabilities	(11,153,888)	(9,506,235)
16	(Less) Allowance for Other Funds Used During Construction	57,782,696	99,830,283
17	(Less) Undistributed Earnings from Subsidiary Companies	(5,869,084)	(5,091,390)
18	Other (provide details in footnote):		
18.1	Other Operating Activities:		
18.2	Amounts Due To/From Affiliates, Net	9,321,056	134,953,176
18.3	Derivative Collateral (Net)	6,200,000	(38,400,000)
18.4	Prepayments	87,576,069	42,339,760
18.5	Other Assets	14,320,142	2,151,180
18.6	Depreciation and depletion included in cost of fuel	1,278,209	1,278,769
18.7	Net (gain) / loss on sale of property	(3,012,497)	(853,712)
18.8	Asset under construction write-offs and plant disallowances and impairments	17,814,340	4,389,716
18.9	Change in corporate owned life insurance cash surrender value	(3,504,172)	(5,801,845)
18.10	Amortization of debt issuance expenses and bond discount/premium	3,636,557	3,638,205
18.11	Net (gain) / loss on long-term incentive plan and deferred compensation securities	(738,699)	(1,306,480)
18.12	Other	14,808	14,622
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	1,064,891,559	900,675,270
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(1,463,940,005)	(1,577,837,651)
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	127,904	
30	(Less) Allowance for Other Funds Used During Construction	(57,782,696)	(99,830,283)
31	Other (provide details in footnote):		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(1,406,029,405)	(1,478,007,368)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	3,050,290	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		

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)
47	Collections on Loans		
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances and Environmental Credits Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
53.1	Other Investing Activities:		
53.2	Net proceeds from (purchases of) long-term incentive plan and deferred compensation securities	3,563,353	4,462,125
53.3	Net proceeds from (purchases of) company owned life insurance policies	438,433	1,240,355
53.4	Other investments / special funds	173,209	26,415
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(1,398,804,120)	(1,471,408,835)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	850,000,000	3,761,851,052
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
70	Cash Provided by Outside Sources (Total 61 thru 69)	850,000,000	3,761,851,052
72	Payments for Retirement of:		
73	Long-term Debt (b)		(425,000,000)
74	Preferred Stock	(4,448,603)	
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Net repayments of affiliate borrowing from subsidiary company, Pacific Minerals, Inc.		(40,600,000)
76.2	Repayment of finance lease obligations	(1,540,634)	(561,695)
76.3	Other deferred financing costs	(1,050,858)	(1,117,648)
76.4	Long-term debt issuance costs	(8,551,246)	0
76.5	Other	(60,326)	(75,000)
78	Net Decrease in Short-Term Debt (c)	(240,328,684)	(1,604,391,240)
80	Dividends on Preferred Stock	(40,475)	(80,951)
81	Dividends on Common Stock		
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	593,979,174	1,690,024,518
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	260,066,613	1,119,290,953
88	Cash and Cash Equivalents at Beginning of Period	56,677,501	180,974,439
90	Cash and Cash Equivalents at End of Period	316,744,114	1,300,265,392
Page 120-121			

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
FOOTNOTE DATA			

(a) Concept: DepreciationAndDepletion
Includes depreciation expense associated with transportation equipment and finance lease assets of \$13,234,147 and \$13,158,752 during the six-month periods ended June 30, 2025 and 2024, respectively.
(b) Concept: NetIncreaseDecreaseInAllowancesInventoryOperatingActivities
For the six-month period ended June 30, 2024, the changes in Allowances Inventory of \$(11.0) million were included in Prepayments and Other Assets in the amounts of \$(11.5) million and \$0.5 million respectively, on the Statement of Cash Flows.
(c) Concept: ProceedsFromDisposalOfNoncurrentAssets
Represents proceeds from the disposal of fixed assets.
(d) Concept: ProceedsFromDisposalOfNoncurrentAssets
Represents proceeds from the disposal of fixed assets.
(e) Concept: ProceedsFromIssuanceOfLongTermDebtFinancingActivities
For the six-month period ended June 30, 2024, \$(25.8) million of long-term debt issuance costs related to PacifiCorp's January 2024 issuance of \$3.8 billion of First Mortgage Bonds were included in the Long-Term Debt amount.
(f) Concept: OtherRetirementsOfBalancesImpactingCashFlowsFromFinancingActivities
For the six-month period ended June 30, 2024, \$(25.8) million of long-term debt issuance costs related to PacifiCorp's January 2024 issuance of \$3.8 billion of First Mortgage Bonds were included in the Long-Term Debt amount.

[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 headquartered in Iowa that has investments in subsidiaries principally engaged in energy businesses. BHE is a wholly owned 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, 2025, and for the three and six-month periods ended June 30, 2025 and 2024. The results of operations for the three and six-month periods ended June 30, 2025, 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, 2024 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, 2025. Refer to Note 9 for discussion of loss contingencies related to the Oregon and Northern California 2020 wildfires (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."

Segment Information

PacifiCorp currently has one reportable segment, its regulated electric utility operations, which derives its revenue from regulated retail sales of electricity to residential, commercial, industrial and irrigation customers and from wholesale sales. PacifiCorp's chief operating decision maker ("CODM") is its Chief Executive Officer. The CODM uses net income, as reported on the Consolidated Statements of Operations in PacifiCorp's GAAP financial statements that are filed with the U.S. Securities and Exchange Commission ("Consolidated Statements of Operations"), and generally considers actual results versus historical results, budgets or forecasts, as well as unique risks and opportunities, when making decisions about the allocation of resources and capital. The segment expenses regularly provided to the CODM align with the captions presented on the Consolidated Statements of Operations. PacifiCorp's segment capital expenditures are reported on the Statement of Cash Flows as cash outflows for plant. PacifiCorp's segment assets are reported on the Comparative Balance Sheet as total assets.

New Accounting Pronouncements

In June 2023, the FERC issued Order No. 898, "Accounting and Reporting Treatments of Certain Renewable Energy Assets" which amends the Uniform System of Accounts for public utilities and licensees to create new accounts for wind, solar, and other renewable generating assets; to create a new functional class for energy storage accounts; to codify the accounting treatment of environmental credits; to create new accounts within existing functions for computer hardware, computer software, and communication equipment; and to amend the relevant FERC forms to accommodate these changes. This guidance was effective on January 1, 2025 with adoption to be applied on a prospective basis. PacifiCorp adopted this guidance on January 1, 2025 on a prospective basis.

In December 2023, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("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 November 2024, the FASB issued ASU No. 2024-03, Income Statement—Reporting Comprehensive Income—Expense Disaggregation Disclosures Subtopic 220-40, "Disaggregation of Income Statement Expenses" which addresses requests from investors for more detailed information about certain expenses and requires disclosure of the amounts of purchases of inventory, employee compensation, depreciation and intangible asset amortization included in each relevant expense caption presented on the income statement. This guidance is effective for annual reporting periods beginning after December 15, 2026 and interim reporting periods beginning after December 15, 2027. 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.

Subsequent Events

PacifiCorp has evaluated the impact of events occurring after June 30, 2025 up to August 1, 2025, 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 20, 2025. 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):

	2025	2024
Cash (131)	\$ 35	\$ 12
Other special funds (128)	18	60
Temporary cash investments (136)	264	1,228
Total cash and cash equivalents and restricted cash and cash equivalents	\$ 317	\$ 1,300

(3) Net Utility Plant

Government Grants

On January 20, 2025, U.S. federal executive order entitled *Unleashing American Energy* was issued requiring federal agencies to immediately pause disbursement of federal funds appropriated under the Inflation Reduction Act of 2022 and the Infrastructure Investment and Jobs Act, subject to respective agency review within 90 days of the date of the order of the agency's processes, policies and programs for issuing grants consistent with the policies stated in the executive order. The pause was lifted on federal funding disbursements in April 2025 and the invoice process resumed.

As of June 30, 2025 and December 31, 2024, approximately \$36 million and \$11 million, respectively, of federal grant funds reduced additions to net utility plant on the Comparative Balance Sheet. During the six-month period ended June 30, 2025, approximately \$16 million of federal grant funds reduced operation and maintenance expenses on the Statement of Income. Federal grant funds received during the six-month period ended June 30, 2024 were insignificant.

(4) Recent Financing Transactions

Junior Subordinated Debt

In March 2025, PacifiCorp issued \$850 million of its 7.375% Fixed-to-Fixed Reset Rate Junior Subordinated Notes due September 2055. PacifiCorp will pay interest on the notes at a rate of 7.375% through September 2030, subject to a reset every five years, not to reset below 7.375%. 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 2025, PacifiCorp amended its existing \$2.0 billion unsecured credit facility expiring in June 2027. The amendment extended the expiration date to June 2028 and amended certain provisions of the existing credit agreement.

In June 2025, PacifiCorp amended its existing \$900 million 364-day unsecured credit facility expiring in June 2025. The amendment extended the expiration date to June 2026 and amended certain provisions of the existing credit agreement.

(5) Income Taxes

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

	Three-Month Periods Ended June 30,		Six-Month Periods Ended June 30,	
	2025	2024	2025	2024
Federal statutory income tax rate	21 %	21 %	21 %	21 %
State income tax, net of federal income tax impacts	6	3	5	—
Income tax credits	(55)	22	(38)	139
Effects of ratemaking ⁽¹⁾	(15)	10	(11)	64
Other	—	(1)	1	(1)
Effective income tax rate	(43)%	55 %	(22)%	223 %

(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.

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, 2025 and 2024, totaled \$40 million and \$33 million, respectively. PTCs recognized for the six-month periods ended June 30, 2025 and 2024, totaled \$87 million and \$58 million, respectively.

(6) 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,	
	2025	2024	2025	2024
Pension:				
Interest cost	\$ 10	\$ 9	\$ 19	\$ 18
Expected return on plan assets	(12)	(12)	(23)	(24)
Net amortization	2	3	4	5
Net periodic benefit credit	\$ —	\$ —	\$ —	\$ (1)
Other postretirement:				
Service cost	\$ —	\$ —	\$ —	\$ —
Interest cost	2	3	5	6
Expected return on plan assets	(3)	(3)	(6)	(6)
Net amortization	—	(1)	(1)	(2)
Net periodic benefit credit	\$ (1)	\$ (1)	\$ (2)	\$ (2)

Employer contributions to the pension and other postretirement benefit plans are expected to be \$4 million and \$— million, respectively, during 2025. As of June 30, 2025, \$2 million of contributions had been made to the pension plans.

(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 may from time to time enter into interest rate derivative contracts, such as interest rate swaps or locks, to mitigate PacifiCorp's exposure to interest rate risk. No interest rate derivatives were in place during the periods presented. PacifiCorp does not hedge all of its commodity price and interest rate risks, thereby exposing the unhedged portion to changes in market prices. Refer to Note 8 for additional information related to the fair value measurements associated with 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, 2025					
Not designated as hedging contracts⁽¹⁾:					
Commodity assets	\$ 5	\$ 16	\$ 7	\$ —	\$ 28
Commodity liabilities	(1)	(3)	(77)	—	(81)
Total	4	13	(70)	—	(53)
Total derivatives	4	13	(70)	—	(53)
Cash collateral receivable (payable)	—	—	—	—	—
Total derivatives - net basis	\$ 4	\$ 13	\$ (70)	\$ —	\$ (53)
As of December 31, 2024					
Not designated as hedging contracts⁽¹⁾:					
Commodity assets	\$ 10	\$ —	\$ 16	\$ 1	\$ 27
Commodity liabilities	(1)	—	(105)	(18)	(124)
Total	9	—	(89)	(17)	(97)
Total derivatives	9	—	(89)	(17)	(97)
Cash collateral receivable	—	—	6	—	6
Total derivatives - net basis	\$ 9	\$ —	\$ (83)	\$ (17)	\$ (91)

(1) PacifiCorp's commodity derivatives are generally included in rates. As of June 30, 2025, a regulatory asset of \$53 million was recorded related to the net derivative liability of \$53 million. As of December 31, 2024, a regulatory asset of \$97 million, was recorded related to the net derivative liability of \$97 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,	
	2025	2024	2025	2024
Beginning balance	\$ 81	\$ 113	\$ 97	\$ 76
Changes in fair value recognized in regulatory assets	(7)	73	3	164
Net gains reclassified to operating revenue	2	2	10	3
Net losses reclassified to energy costs	(23)	(49)	(57)	(104)
Ending balance	\$ 53	\$ 139	\$ 53	\$ 139

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, 2025	December 31, 2024
Electricity sales, net	Megawatt hours	—	(1)
Natural gas purchases	Decatherms	139	124

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, 2025, PacifiCorp's 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 \$77 million and \$123 million as of June 30, 2025 and December 31, 2024, respectively, for which PacifiCorp had posted collateral of \$— million and \$6 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, 2025 and December 31, 2024, PacifiCorp would have been required to post \$55 million and \$100 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							
	Level 1	Level 2	Level 3	Other ⁽¹⁾	Total			
As of June 30, 2025								
Assets:								
Commodity derivatives	\$ —	\$ 28	\$ —	\$ (11)	\$ 17			
Money market mutual funds	279	—	—	—	279			
Investment funds	26	—	—	—	26			
	<u>\$ 305</u>	<u>\$ 28</u>	<u>\$ —</u>	<u>\$ (11)</u>	<u>\$ 322</u>			
Liabilities - Commodity derivatives								
	<u>\$ —</u>	<u>\$ (81)</u>	<u>\$ —</u>	<u>\$ 11</u>	<u>\$ (70)</u>			
As of December 31, 2024								
Assets:								
Commodity derivatives	\$ —	\$ 27	\$ —	\$ (18)	\$ 9			
Money market mutual funds	34	—	—	—	34			
Investment funds	29	—	—	—	29			
	<u>\$ 63</u>	<u>\$ 27</u>	<u>\$ —</u>	<u>\$ (18)</u>	<u>\$ 72</u>			
Liabilities - Commodity derivatives								
	<u>\$ —</u>	<u>\$ (124)</u>	<u>\$ —</u>	<u>\$ 24</u>	<u>\$ (100)</u>			

(1) Represents netting under master netting arrangements and a net cash collateral receivable of \$— and \$6 million as of June 30, 2025 and December 31, 2024, 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, 2025		As of December 31, 2024	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	\$ 14,517	\$ 13,523	\$ 13,666	\$ 12,580

(9) Commitments and Contingencies

Commitments

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

Purchased Electricity Contracts - Non-Commercially Operable

During the six-month period ended June 30, 2025, PacifiCorp entered into battery storage agreements with minimum obligations totaling approximately \$1.8 billion through 2048. The facilities associated with these contracts have not yet achieved commercial operation. To the extent these facilities do not achieve commercial operation, PacifiCorp has no obligation to the counterparty.

Construction Commitments

During the six-month period ended June 30, 2025, PacifiCorp became committed under the terms of a previously existing construction funding agreement with Idaho Power Company to support the development of the Boardman to Hemingway 500-kV transmission line. PacifiCorp is committed to contributing up to \$460 million toward construction costs, representing PacifiCorp's share of the total estimated construction cost of \$843 million.

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 ("KRRC") and the states of Oregon and California ("States") in December 2022, along with the transfer of the Lower Klamath Project dams. The KRRC 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 supplemental fund and equally share any additional costs above that amount to ensure dam removal and restoration is complete. In May 2024, the KRRC communicated to PacifiCorp and the States that it expects to require the \$45 million of supplemental funds. In October 2024, PacifiCorp provided approximately \$11 million in supplemental funding to the KRRC. As of October 2024, removal of the Lower Klamath Project dams was complete.

Legal Matters

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

Pursuant to 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

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, PacifiCorp received correspondence from the U.S. and Oregon Departments of Justice regarding the potential recovery of certain costs and damages alleged to have occurred on federal and state lands in connection with certain of the 2020 Wildfires. In December 2024, the United States of America filed a complaint against PacifiCorp in conjunction with the correspondence from the U.S. Department of Justice. The civil cover sheet accompanying the complaint demands damages estimated to exceed \$900 million. PacifiCorp is actively cooperating with the U.S. and Oregon Departments of Justice on resolving these alleged claims.

Amounts sought in outstanding complaints and demands filed in Oregon and in certain demands made in California totaled approximately \$54 billion, excluding any doubling or trebling of damages or punitive damages included in the complaints. Generally, the complaints filed in California do not specify damages sought and are excluded from this amount. Of the \$54 billion, \$51 billion represents the economic and noneconomic damages sought in the *James* mass complaints described below. 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 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 damage.

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.

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. Department of Agriculture Forest Service ("USFS"), the California Public Utilities Commission, the Oregon Department of Forestry ("ODF"), the Oregon Department of Justice, PacifiCorp and various experts engaged by PacifiCorp.

2020 Wildfires

In September 2020, a severe weather event with 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 and include the Santiam Canyon, Beachie Creek, South Obenchain, Echo Mountain Complex, 242, Archie Creek, Slater and other fires. The Slater fire occurred in both Oregon and California. Third-party reports for these wildfires indicate over 2,000 structures destroyed, including residences; several structures damaged; multiple individuals injured; and several fatalities.

In May 2022, the USFS issued its report of investigation into the Archie Creek fire concluding that the probable cause of the fire was power lines owned and operated by PacifiCorp. The report also states that evidence indicates failure of power line infrastructure. The USFS report of investigation into the Slater fire for the investigation period October 5, 2020 to December 8, 2020, concluded that the fire was caused by a downed power line owned and operated by PacifiCorp. The report states that evidence indicates a tree fell onto the power line and that wind blew over the 137-foot tree with internal rot that showed no outward signs of distress and would not have been classified or identified as a hazard tree. Settlements have been reached with substantially all individual plaintiffs, timber companies and insurance subrogation plaintiffs in both the Archie Creek and Slater fires with government timber and suppression cost claims remaining.

In April 2023, the USFS issued its report of investigation into a wildland fire that began in the Opal Creek wilderness outside of the Santiam Canyon that was first reported on August 16, 2020 ("Beachie Creek Fire"), approximately three weeks prior to the September 2020 wind event described above. In March 2025, PacifiCorp received the ODF's final investigation report on the Santiam Canyon fires ("ODF's Report"), which concluded that embers from the pre-existing Beachie Creek Fire caused 12 fires within the Santiam Canyon. The ODF's Report also found that PacifiCorp's power lines did not contribute to the overall spread of fire into the Santiam Canyon even though its power lines ignited seven spot fires within the Santiam Canyon that were each suppressed.

The Beachie Creek fire that spread into the Santiam Canyon burned approximately 193,000 acres; the South Obenchain fire burned approximately 33,000 acres; the Echo Mountain Complex fire burned approximately 3,000 acres; and the 242 fire burned approximately 14,000 acres. The *James* cases described below are associated with the Beachie Creek (Santiam Canyon), South Obenchain, Echo Mountain Complex and 242 fires, which are four distinct fires located hundreds of miles apart.

The James Case

On September 30, 2020, a class action complaint against PacifiCorp was filed, captioned *Jeanne James et al. v. PacifiCorp* ("*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, as well as to add claims for noneconomic damages. The amended complaint alleged that PacifiCorp's assets contributed to the Oregon wildfires occurring on or after September 7, 2020, and that PacifiCorp acted with gross negligence, among other things. The amended complaint seeks damages similar to those described above, including not less than \$600 million of economic damages and in excess of \$1 billion of noneconomic damages for the plaintiffs and the class. Numerous cases were consolidated into the original *James* complaint.

In April, May, July and September 2024, and January and May 2025, seven separate mass complaints against PacifiCorp naming 1,690 individual class members were filed in Multnomah County Circuit Court Oregon referencing *James* as the lead case. Complaints for ten of the plaintiffs in the mass complaints were subsequently dismissed. These *James* mass complaints make damages-only allegations seeking economic, noneconomic and punitive damages, as well as doubling of economic damages. In December 2024, two additional complaints were filed in Multnomah County Circuit Court Oregon on behalf of eight plaintiffs also referencing *James* as the lead case, bringing the total class plaintiffs in the *James* case to 1,688. PacifiCorp believes the magnitude of damages sought by the class members in the *James* mass complaints and additional two complaints to be of remote likelihood of being awarded based on the amounts awarded in the jury verdicts described below that are being appealed.

In June 2023, a jury verdict was issued in the first *James* trial finding PacifiCorp's conduct grossly negligent, reckless and willful as to each of the 17 named plaintiffs and the entire class. The jury awarded economic and noneconomic damages. After the jury verdict, the Multnomah County Circuit Court Oregon doubled the economic damages, in accordance with Oregon law, and added punitive damages by applying a 0.25 multiplier to the awarded economic and noneconomic damages. PacifiCorp filed a motion with the Multnomah County Circuit Court Oregon requesting the court offset the damage awards by deducting insurance proceeds received by any of the plaintiffs. In January 2024, PacifiCorp filed a notice of appeal associated with the June 2023 verdict, including whether the case can proceed as a class action.

Subsequent to the June 2023 jury verdict, numerous damages phase trials were held with separate jury verdicts issued and damages awarded for each on a basis consistent with the initial trial. PacifiCorp amended its January 2024 appeal of the June 2023 *James* verdict to include subsequent jury verdicts. The appeals process and further actions could take several years.

The *James* jury verdicts awarded various damages as follows (in millions):

James Trial	Number of Plaintiff	Verdict / Limited Judgment Date	Damages ⁽¹⁾				Insurance Offset ⁽²⁾	Net Damages	Appeal Filed		
			Doubled Economic	Non-economic	Punitive						
Jury verdicts, limited judgments entered. ⁽³⁾											
Initial James trial	17	June 2023 / January 2024	\$	9	\$	68	\$	2	\$	93	Yes
First damages	9	January 2024 / April 2024		12		56		4		80	Yes
Second damages	10	March 2024 / June 2024		12		23		5		37	Yes
Third damages	8	February 2025 / April 2025		8		32		4		45	Yes
Fourth damages	7	March 2025 / June 2025		5		34		9		47	Yes
Sixth damages	10	May 2025 / July 2025		11		30		2		48	
Jury verdicts, limited judgments not yet entered											
Fifth damages	9	April 2025	\$	5	\$	11	\$	1	\$	18	
Seventh damages	10	June 2025		8		28		2		42	
Eighth damages	11	July 2025		10		36		3		53	
			\$	80	\$	318	\$	24	\$	463	

(1) For jury verdicts where the limited judgment has not yet been entered, the doubling of economic damages and the application of punitive damages are estimates.

(2) For jury verdicts where limited judgment has been entered, the court offset the awards by the amount of insurance proceeds received by any of the plaintiffs. For jury verdicts where the limited judgment has not yet been entered, the insurance offset is an estimate.

(3) For each limited judgment entered in the court, PacifiCorp has posted or expects to post a supersedeas bond, which stays any effort to seek payment of the judgments pending final resolution of any appeals. Under Oregon Revised Statutes 82.010, interest at a rate of 9% per annum will accrue on the judgments commencing at the date the judgments were entered until the entire money award is paid, amended or reversed by an appellate court.

The remaining damages phase trials ordered under the October 2024 case management order are scheduled to begin September 8, October 6 and December 1, 2025. In March 2025, PacifiCorp filed a motion to stay the remaining *James* damages phase trials in consideration of the ODF's Report. The motion was heard by the court and was denied in April 2025. On July 28, 2025, the Multnomah County Circuit Court Oregon issued Case Management Order No. 11 ("CMO No. 11") in response to the May 2025 hearing that was held to evaluate the scheduling of additional damages phase trials. CMO No. 11 generally outlines a judicial process that proposes to schedule four trials per month from February 2026 through December 2026 and eight trials per month from January 2027 to March 2028, each of which will be subject to and depend on judicial resources and availability. Each trial is anticipated to consist of three to eight randomly selected households, with the number of plaintiffs ranging from nine to 21 plaintiffs per trial. Plaintiffs will need to file a case with the Multnomah County Circuit Court Oregon and be assigned a new case number. The case will be scheduled for trial subject to the availability of the judge assigned to the case. CMO No. 11 requires plaintiffs to produce economic damages expert information 45 days in advance of trial for purposes of facilitating an economic damages stipulation. Trials are anticipated to last up to nine days. Additionally, Multnomah County Circuit Court Oregon is requiring mediation every other month starting in October 2025.

In April, 2025, PacifiCorp filed its opening brief with the Oregon Court of Appeals in connection with its appeal of the June 2023 *James* verdict and the January and March 2024 verdicts for the first two *James* damages phase trials. In the opening brief, PacifiCorp addresses numerous procedural and legal issues, including that the class certification is improper due to the plaintiffs being impacted by distinct fires with independent ignition points that were hundreds of miles apart; awarding of non-economic damages is not allowed under Oregon law; plaintiffs failed to prove that PacifiCorp caused harm to every class member; and jury instructions applied incorrect legal standards in assessing class-wide evidence and individual claims. Additionally, PacifiCorp incorporated the ODF's Report into its opening appellate brief. Various parties who are not party to the *James* case have filed supportive amicus briefs with the court. Plaintiffs' reply brief and cross-appeal was due in May 2025, but was extended to August 21, 2025, after plaintiffs requested three delays from the Oregon Court of Appeals. PacifiCorp opposed the third motion for extension of time filed in July 2025, and the Oregon Court of Appeals order granting the delay specified that no further extensions would be granted.

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 USFS issued a Wildland Fire Origin and Cause Supplemental Incident Report. The report concluded that a tree coming in contact with a power line is the probable cause of the 2022 McKinney Fire.

Estimated Losses for and Settlements Associated with the Wildfires

Based on the facts and circumstances available to PacifiCorp through August 1, 2025, the date through which PacifiCorp has evaluated the impacts of events occurring after June 30, 2025 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 \$2,753 million through June 30, 2025. 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 1, 2025 will be considered in a future period.

Through June 30, 2025, PacifiCorp paid \$1,372 million in settlements associated with the Wildfires. As a result of the settlements, various trials have been cancelled. In July 2025 and through August 1, 2025, PacifiCorp made additional settlement payments related to the Wildfires totaling \$12 million.

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,	
	2025	2024	2025	2024
Beginning balance	\$	1,422	\$	1,536
Accrued losses		—		—
Payments		(41)		(155)
Ending balance	\$	1,381	\$	1,381

As of June 30, 2025 and December 31, 2024, \$507 million and \$247 million of PacifiCorp's liability for estimated losses associated with the Wildfires is included in Total Current and Accrued Liabilities on the Comparative Balance Sheet. The amounts reflected as current as of June 30, 2025 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, 2025 and December 31, 2024 is included in Total Other Noncurrent Liabilities on the Comparative Balance Sheet.

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,	
	2025	2024	2025	2024
Beginning balance	\$	—	\$	98
Payments received		—		(98)
Ending balance	\$	—	\$	—

As of June 30, 2025, PacifiCorp had received all expected insurance recoveries. As of December 31, 2024, PacifiCorp's receivable for expected insurance recoveries was included in Total Current and Accrued Assets on the Comparative Balance Sheet. No additional insurance recoveries beyond those received to date are expected to be available.

During the three- and six-month periods ended June 30, 2024, PacifiCorp recognized probable losses associated with the Wildfires of \$251 million.

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 and the 2022 McKinney Fire, the variation in the types of properties and damages and the ultimate outcome of legal actions, including mediation, settlement negotiations, jury verdicts and the appeals process.

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):

	2025	2024
Interest paid, net of amounts capitalized	\$ 318	\$ 206
Income taxes received, net ⁽¹⁾	\$ (66)	\$ (171)
Supplemental disclosure of non-cash investing and financing activities:		
Accounts payable related to utility plant additions	\$ 795	\$ 749

(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.

(II) Preferred Stock

On December 17, 2024, PPW Holdings LLC, PacifiCorp's direct parent and sole holder of the common stock of PacifiCorp, commenced a tender offer to purchase for cash any and all of PacifiCorp's outstanding 6.00% and 7.00% Serial Preferred Stock (together the "Serial Preferred Stock"). After giving effect to the tender offer, which expired on January 24, 2025, PPW Holdings LLC held 2,494 shares of the 5,930 issued and outstanding shares of the 6.00% Serial Preferred Stock and 10,269 shares of the 18,046 issued and outstanding shares of the 7.00% Serial Preferred Stock.

On February 10, 2025, PacifiCorp effected a one-for-ten thousand reverse stock split ("Reverse Stock Split") of its Serial Preferred Stock.

As a result of the Reverse Stock Split, every 10,000 shares of each of PacifiCorp's pre-reverse split Serial Preferred Stock were combined and reclassified into one share of Serial Preferred Stock, with a corresponding reduction in the number of authorized shares of Serial Preferred Stock from 3,500 thousand to 350 and change to stated value of \$100 to \$1,000,000 per share. No fractional shares were issued in connection with the Reverse Stock Split and shareholders who would have otherwise held a fractional share of Serial Preferred Stock received payment in cash.

As of February 10, 2025, there was one share of 7.00% Serial Preferred Stock outstanding, held by PPW Holdings LLC, and there were no shares of 6.00% Serial Preferred Stock outstanding. As a result, all issued and outstanding shares of PacifiCorp's preferred stock as of February 10, 2025, were held by PPW Holdings LLC.

On April 23, 2025, PacifiCorp repurchased the sole outstanding share of its 7.00% Serial Preferred Stock from PPW Holdings LLC, for a purchase price of \$1,800,000. As of the date of this filing, there are no shares of PacifiCorp Serial Preferred Stock outstanding.

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
	(2) <input type="checkbox"/> A Resubmission		

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				(10,369,236)			(10,369,236)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income				284,416			284,416		
3	Preceding Quarter/Year to Date Changes in Fair Value									
4	Total (lines 2 and 3)				284,416			284,416	51,593,497	51,877,913
5	Balance of Account 219 at End of Preceding Quarter/Year				(10,084,820)			(10,084,820)		
6	Balance of Account 219 at Beginning of Current Year				(9,115,257)			(9,115,257)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income				250,538			250,538		
8	Current Quarter/Year to Date Changes in Fair Value									
9	Total (lines 7 and 8)				250,538			250,538	281,740,696	281,991,234
10	Balance of Account 219 at End of Current Quarter/Year				(8,864,719)			(8,864,719)		

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
	(2) <input type="checkbox"/> A Resubmission		

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)	37,445,443,267	37,445,443,267					
4	Property Under Capital Leases	41,658,702	41,658,702					
5	Plant Purchased or Sold							
6	Completed Construction not Classified	1,418,683,531	1,418,683,531					
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	38,905,785,500	38,905,785,500					
9	Leased to Others							
10	Held for Future Use	11,192,649	11,192,649					
11	Construction Work in Progress	4,009,184,061	4,009,184,061					
12	Acquisition Adjustments	156,468,483	156,468,483					
13	Total Utility Plant (8 thru 12)	43,082,630,693	43,082,630,693					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	14,558,007,945	14,558,007,945					
15	Net Utility Plant (13 less 14)	28,524,622,748	28,524,622,748					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	14,222,245,672	14,222,245,672					
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	190,493,986	190,493,986					
22	Total in Service (18 thru 21)	14,412,739,658	14,412,739,658					
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	145,268,287	145,268,287					
33	Total Accum Prov (equals 14) (22,26,30,31,32)	14,558,007,945	14,558,007,945					

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
	(2) <input type="checkbox"/> A Resubmission		

<p align="center">Electric Plant In Service and Accum Provision For Depr by Function</p> <p>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.</p>
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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	391,805,218	170,810,222
2	Steam Production Plant	7,173,684,730	5,216,974,853
3	Nuclear Production Plant		
4	Hydraulic Production - Conventional	1,145,274,334	520,831,751
5	Hydraulic Production - Pumped Storage		
6	Solar Production Plant	1,587,336	450,851
7	Wind Production Plant	4,077,000,747	176,357,128
8	Other Renewable Production Plant	164,006,274	104,259,971
9	Other Production	2,190,989,974	888,042,316
10	Transmission	11,453,333,903	2,628,810,800
11	Distribution	10,389,356,729	3,659,898,019
12	Regional Transmission and Market Operation		
13	Energy Storage Plant		
14	General	1,877,087,553	1,046,303,747
15	TOTAL (Total of lines 1 through 14)	38,864,126,798	14,412,739,658

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
	(2) <input type="checkbox"/> A Resubmission		

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	Q3247-A	1,091	561.6	1,091	456
3	Q3638	143	561.6		
4	Q3558	1,193	561.6	1,193	456
5	Q3334	4,183	561.6		
6	Q3662	279	561.6	279	456
7	Q3663	279	561.6	279	456
8	Q3528	182	561.6	182	456
9	Q3693	2,800	561.6	2,800	456
10	Q3694	2,231	561.6	2,231	456
11	Q3585	6,260	561.6	6,260	456
12	Q3698-A	501	561.6		
13	Q3705	1,977	561.6		
14	Q3247	703	561.6	703	456
15	Q3587	3,938	561.6	3,938	456
16	Q3697	1,579	561.6		
17	Q3712	3,775	561.6	3,775	456
18	Q3271	28	561.6	28	456
19	Q3272	28	561.6	28	456
20	Q3722	863	561.6		
21	Q3725	2,731	561.6		
22	Q3726	947	561.6		
23	Q3740	507	561.6	507	456
24	Q3727	962	561.6		
25	Q3739	338	561.6	338	456
26	C2-167	2,416	561.6		
27	C2-168	1,353	561.6		
28	C2-169	383	561.6		
29	C2-014	1,929	561.6		
30		0			
20	Total	43,599		23,632	
21	Generation Studies				
22	AS067	92,044	561.7		
23	C1-04	578	561.7	578	456
24	C1-10	634	561.7	634	456
25	C1-11	1,295	561.7	1,295	456
26	C1-14	415	561.7	415	456
27	C1-58	578	561.7	578	456
28	C2-006	346	561.7	346	456
29	C2-007	244	561.7	244	456
30	C2-008	300	561.7	300	456
31	C2-009	300	561.7	300	456
32	C2-02	232	561.7		
33	C2-032	9,719	561.7	9,719	456
34	C2-048	1,093	561.7		
35	C2-05	232	561.7		
36	C2-056	28	561.7	28	456
37	C2-057	4,246	561.7	4,246	456
38	C2-059	3,326	561.7	3,326	456
39	C2-072	953	561.7	953	456
40	C2-106	4,334	561.7	4,334	456

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
41	C2-109-A	1,849	561.7	1,849	456
42	C2-109-B	2,636	561.7	2,636	456
43	C2-11	102	561.7		
44	C2-110	3,568	561.7	3,568	456
45	C2-114	751	561.7	751	456
46	C2-115	1,034	561.7	1,034	456
47	C2-117	649	561.7	649	456
48	C2-13	46	561.7		
49	C2-133	137	561.7	137	456
50	C2-138	137	561.7	137	456
51	C2-14	46	561.7		
52	C2-141	409	561.7	409	456
53	C2-144	56	561.7	56	456
54	C2-15	46	561.7		
55	C2-156	91	561.7	91	456
56	C2-158	216	561.7	216	456
57	C2-162	641	561.7	641	456
58	C2-170	55	561.7	55	456
59	C2-178	216	561.7	216	456
60	C2-180	113	561.7	113	456
61	C2-204	3,713	561.7	3,713	456
62	C2-205	362	561.7	362	456
63	C2-209	76	561.7	76	456
64	C2-27	2,109	561.7	2,109	456
65	C2-45	600	561.7	600	456
66	C2-49	56	561.7	56	456
67	C2-54	713	561.7	713	456
68	C2-79	602	561.7	602	456
69	C2-91	83	561.7	83	456
70	C2-92	84	561.7	84	456
71	C3-011	225	561.7		
72	C3-036	182	561.7	182	456
73	C3-041	1,414	561.7	1,414	456
74	C3-125	91	561.7	91	456
75	C3-132	91	561.7	91	456
76	C3-171	2,579	561.7	2,579	456
77	C3-186	2,285	561.7	2,285	456
78	C3-187	2,529	561.7	2,529	456
79	ESM C2	36,914	561.7		
80	FT012	46	561.7	46	456
81	FT013	769	561.7	769	456
82	FT014	8,207	561.7	8,207	456
83	ISGIQ018	9,125	561.7	9,125	456
84	OCS0086	418	561.7	418	456
85	OCS0087-A	282	561.7	282	456
86	OCS0087-B	1,319	561.7	1,319	456
87	OCS0099	982	561.7	982	456
88	OCS086	375	561.7	375	456
89	OCS098	2,462	561.7	2,462	456
90	OCS099	158	561.7	158	456
91	OCS101-A	152	561.7	152	456
92	OCS101-B	5,113	561.7	5,113	456
93	OCS103-A	334	561.7	334	456
94	OCS103-B	1,864	561.7	1,864	456
95	OCS103-C	568	561.7	568	456
96	OCS104-A	6,274	561.7	6,274	456
97	OCS104-B	46	561.7	46	456
98	OCS105	152	561.7	152	456
99	OCS106-A	9,114	561.7	9,114	456
100	OCS106-B	56	561.7	56	456
101	OCS107-A	8,388	561.7	8,388	456
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Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
102	OCS107-B	56	561.7	56	456
103	OCS108	2,147	561.7	2,147	456
104	OCS109	2,429	561.7	2,429	456
105	OCS110	2,495	561.7	2,495	456
106	OCS080	182	561.7	182	456
107	PIS0031	81	561.7	81	456
108	S0023	3,720	561.7	3,720	456
109	S0024	3,819	561.7	3,819	456
110	S0025	1,380	561.7	1,380	456
111	S0026	1,881	561.7	1,881	456
112	S0027	232	561.7	232	456
113	S0028	46	561.7	46	456
114	S0029	652	561.7	652	456
115	S0030	876	561.7	876	456
116	S0031	3,187	561.7	3,187	456
117	S0032	278	561.7	278	456
118	S0033	2,462	561.7	2,462	456
119	S0034	7,259	561.7	7,259	456
120	S0035	623	561.7	623	456
121	S0036	278	561.7	278	456
122	S0037	278	561.7	278	456
123	S0038	222	561.7	222	456
124	SIS0007	243	561.7	243	456
125	SIS0008	243	561.7	243	456
126	SIS0009	243	561.7	243	456
127	SIS0010	243	561.7	243	456
128	SIS0011	243	561.7	243	456
129	SIS0012	243	561.7	243	456
130	SIS0013	243	561.7	243	456
131	SIS0014	152	561.7	152	456
132	SIS0015	786	561.7	786	456
133	SIS0016	102	561.7	102	456
134	SIS0017	376	561.7	376	456
135	SIS002	46	561.7		
136	SIS003	46	561.7		
137	SIS004	46	561.7		
138	SIS005	46	561.7		
139	SIS006	136	561.7		
140	2024 Cluster Study Applications	10,764	561.7	10,764	456
141	2025TCSAPPS TRANSITION CLUSTER	4,655	561.7	4,655	456
142	2025TCSR P TRANSITION CLUSTER STUDY	56	561.7	56	456
143	Cluster 1 CA12 Restudy 4	39,171	561.7	39,171	456
144	Cluster 1 CA12 Restudy 3	1,411	561.7	1,411	456
145	Cluster 1 - CA 7 Restudy 4	7,383	561.7	7,383	456
146	C2 Cluster Area 6 Restudy 2	973	561.7	973	456
147	C2 Cluster Area 7 Restudy 2	46	561.7	46	456
148	C2 Cluster Area 8 Restudy	(383)	561.7	(383)	456
149	CA2 Restudy 2	917	561.7	917	456
150	CA1 Restudy 2	892	561.7	892	456
151	Cluster 2 - CA12 Restudy 3	3,590	561.7	3,590	456
152	Cluster 2 - CA 14 Restudy 4	3,684	561.7	3,684	456
153	CA19 Restudy 1	2,421	561.7	2,421	456
154	C2 - CA20 Restudy 2	54,438	561.7	54,438	456
155	Cluster 2- CA 5 Restudy 2	392	561.7	392	456
156	Cluster 2 - CA 6 Restudy 3	1,258	561.7	1,258	456
157	Cluster 3 - Cluster Area 1 Restudy	19,392	561.7	19,392	456
158	CA16 Restudy 2	7,926	561.7	7,926	456
159	CA17 Restudy 2	4,842	561.7	4,842	456
160	Cluster 3 - Cluster Area 3 Restudy	4,619	561.7	4,619	456
161	CA3 Restudy 2	46	561.7	46	456
162	Cluster 3 - Cluster Area 4 Restudy	648	561.7	648	456
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Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
163	CA8 Restudy 2	815	561.7	815	456
164	Cluster 3 - CA 5 Restudy 2	9,472	561.7	9,472	456
165	CA6 Restudy 2	4,552	561.7	4,552	456
166	2025 Cluster Study Applications	29,083	561.7	29,083	456
167	2026 Cluster Study Applications	63,657	561.7	63,657	456
168	Cluster 2 - Cluster Area 12 Restudy 2	67	561.7	67	456
169	Cluster 2 Cluster Area 1 Restudy	(802)	561.7	(802)	456
170	Cluster 2 Cluster Area 2 Restudy	(4,448)	561.7	(4,448)	456
171	Cluster 2 Cluster Area 7 Restudy	(687)	561.7	(687)	456
172	Cluster 2 Cluster Area 9 Restudy	(3,690)	561.7	(3,690)	456
173	Cluster 3 - Cluster Area 6 Restudy	10,727	561.7	10,727	456
174	Cluster 3 - Cluster Area 7 Restudy	2,793	561.7	2,793	456
175	Cluster 3 - Cluster Area 8 Restudy	33,835	561.7	33,835	456
176	Cluster 3 - Cluster Area 9 Restudy	648	561.7	648	456
177	Cluster 3 Cluster Area 10 Restudy	49,156	561.7	49,156	456
178	Cluster 3 Cluster Area 11 Restudy	1,484	561.7	1,484	456
179	Cluster 3 Cluster Area 12 Restudy	5,006	561.7	5,006	456
180	Cluster 3 Cluster Area 13 Restudy	(83,705)	561.7	(83,705)	456
181	Cluster 3 Cluster Area 15 Restudy	88,170	561.7	88,170	456
182	Cluster 3 Cluster Area 16 Restudy	59,289	561.7	59,289	456
183	Cluster 3 Cluster Area 17 Restudy	45,053	561.7	45,053	456
184	Cluster 3 Cluster Area 19 Restudy	648	561.7	648	456
185	Cluster 3 Cluster Area 5 Restudy	8,201	561.7	8,201	456
186	Cluster 3 Study Report Production	128,867	561.7		
187	Cluster 2 Cluster Area 12 Restudy	(3,768)	561.7	(3,768)	456
188	Cluster 2 Cluster Area 20 Restudy	(29,215)	561.7	(29,215)	456
189	Transmission Cluster 4 Restudy	2,688	561.7	2,688	456
190	Pre-Application Studies - East	1,376	561.7	1,376	456
191	Pre-Application Studies - West	3,918	561.7	3,918	456
192	Accrual	118	561.7		
39	Total	875,076		614,791	
40	Grand Total	918,675		638,423	
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Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
	(2) <input type="checkbox"/> A Resubmission		

<p align="center">OTHER REGULATORY ASSETS (Account 182.3)</p> <p>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.</p>
--

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	DSM Balancing Account - UT	248,289,512	111,868,883	908	20,246,169	339,912,226
2	DSM Balancing Account - WA	403,613	5,086,413	908	4,440,969	1,049,057
3	DSM Balancing Account - WY	18,087,250	2,817,231	908	4,365,328	16,539,153
4	Deferred Excess Net Power Costs - CA	28,783,947	546,074	555	4,551,031	24,778,990
5	Deferred Excess Net Power Costs - ID	69,066,602	5,603,529	555	8,701,997	65,968,134
6	Deferred Excess Net Power Costs - OR	207,080,029	14,346,036	555	28,519,476	192,906,589
7	Deferred Excess Net Power Costs - UT	608,471,544	28,729,020	555	105,698,551	531,502,013
8	Deferred Excess Net Power Costs - WA	190,434,526	3,297,246	555	34,078,652	159,653,120
9	Deferred Excess Net Power Costs - WY	112,815,804	6,905,751	555	25,516,101	94,205,454
10	Deferred Excess RECs in Rates - WY		257,466			257,466
11	Deferred Excess RECs in Rates - UT	3,103,522	524,512	456	3,628,034	
12	Decoupling Mechanism - WA	6,484,955	3,151,784			9,636,739
13	Solar Investment Tax Credit Basis Adjustment	422,598	731	282, 283	5,897	417,432
14	Metro Business Income Tax - OR	265				265
15	Pension	264,002,982	12,634		1,582,193	262,433,423
16	Deferred Steam Depreciation - UT	20,365,248	597,901	403	20,750,344	212,805
17	Carbon Plant Inventory	134,615		407.3	44,871	89,744
18	Cholla Unit No. 4 Closure Costs - CA (Amortization period: 5 years, starting 01/2024)	2,790,766		407.3	186,166	2,604,600
19	Cholla Unit No. 4 Closure Costs - ID	(56,743)				(56,743)
20	Cholla Unit No. 4 Closure Costs - OR	196,881	2,729	408.1, 920, 931	93,522	106,088
21	Cholla Unit No. 4 Closure Costs - UT (Amortization period: 4.4 years, starting 01/2021)	40,136		407.3	40,136	
22	Cholla Unit No. 4 Closure Costs - WY (Amortization period: 11 years, starting 07/2021)	30,606,657		407.3	1,055,357	29,551,300
23	Cholla Unit No. 4 Decommissioning Costs - CA (Amortization period: 5 years, starting 01/2024)	165,432	18,179	407.3	28,409	155,202
24	Cholla Unit No. 4 Decommissioning Costs - WY (Amortization period: 11 years, starting 07/2021)	1,910,102	180,922	407.3	154,457	1,936,567
25	Depreciation Study Deferral - ID (Amortization period: 4 years, starting 01/2022)	2,613,806		403	871,269	1,742,537
26	Depreciation Study Deferral - UT (Amortization period: 17 years, starting 09/2014)	800,271		403	32,011	768,260
27	Depreciation Study Deferral - WY (Amortization period: 18 years, starting 01/2014)	2,763,695		403	110,547	2,653,148
28	Generating Plant Liquidated Damages - UT (Amortization period: 20 years, starting 01/2014)	306,250		557	8,750	297,500
29	Generating Plant Liquidated Damages - WY	850,824		557	13,572	837,252
30	Resource Tracking Mechanism - ID(Amortization period: 3 years, starting 01/2025)	2,497,553		403	227,050	2,270,503
31	Wind Test Energy Deferral - WY (Amortization period: 30 years, starting 12/2020)	196,189		557	1,911	194,278
32	Environmental Costs	144,291,143	9,761,254	514, 545, 554, 598, 935	2,917,817	151,134,580
33	Asset Retirement Obligations Regulatory Difference	330,830,509	12,373,742	230, 426.5	3,891,965	339,312,286
34	North Temple Office Property Transfer	3,727,895	484,032			4,211,927
35	Unrealized Loss on Derivative Contracts	81,433,442		244	28,479,583	52,953,859
36	Greenhouse Gas Allowance Revenues - CA		11,539,733	456	3,026,464	8,513,269
37	Emergency Service Resiliency Program - CA	6,873	79			6,952
38	Solar Feed-In Tariff Deferral - OR	4,104,869	1,379,147	555, 908	1,005,967	4,478,049
39	Oregon Community Solar Program	3,090,319	1,021,002	908	411,182	3,700,139
40	Solar Incentive Subscriber Program - UT	1,747,233	23,095	908	50,117	1,720,211
41	STEP Pilot Program - UT	7		440, 442, 444	7	

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)	
42	Deferred Intervenor Funding Grants - CA	455,284	6,420			461,704
43	Deferred Intervenor Funding Grants - ID (Amortization period: 4 years, starting 01/2025)	37,500		928	2,500	35,000
44	Deferred Intervenor Funding Grants - OR	392,276		928	392,276	
45	Deferred Intervenor Funding Grants - WA	212,086	4,028			216,114
46	Deferred Independent Evaluator Costs - OR	170,862	2,214			173,076
47	Catastrophic Event - CA	21,503,913	216			21,504,129
48	^(a) Low Income Bill Discount Admin Cost - OR	9,973,116	8,594,185	142	8,430,408	10,136,893
49	^(a) Low Income Program - WA	869,737		142	305,476	564,261
50	^(a) Deferred Overburden Cost - ID	1,038,302	534,330	501	392,218	1,180,414
51	^(a) Deferred Overburden Cost - WY	2,439,816	1,317,119	501	934,518	2,822,417
52	^(a) BPA Balancing Account - WA	1,211,418		143	253,328	958,090
53	^(a) BPA Balancing Account - ID	256,651		143	149,535	107,116
54	^(a) Property Damage - OR	51,128,906	1,641,356	924	4,022,450	48,747,812
55	^(a) Property Damage - WA	71,781		924	71,781	
56	^(a) Property Damage - CA	4,887,328	113,890	924	450,011	4,551,207
57	^(a) Property Damage - UT	2,100,038	58,065	924	411,069	1,747,034
58	^(a) Utah Mine Disposition	82,835,816		506	911,392	81,924,424
59	Transportation Electrification Program - OR (Amortization period: 3 years, starting 04/2023)	1,176,065	14,205	908	234,996	955,274
60	Transportation Electrification Program - WA (Amortization period: 1 year, starting 04/2024)	266,338	77,922			344,260
61	^(a) Transportation Electrification Pilot - UT		2,057,714	908	1,634,465	423,249
62	Fire Hazard and Wildfire Mitigation Plan - CA (Amortization period: 6 years, starting 04/2025)	63,277,381	3,106,665	593	879,322	65,504,724
63	^(a) Wildfire Mitigation and Vegetation Management Plans - OR	34,768,353	7,757,283	593	12,838,427	29,687,209
64	Wildfire Natural Disaster Plan - CA	95,900	1,108			97,008
65	Wildland Fire Mitigation Balancing Account - UT (Amortization period: 1 year, starting 04/2025)	6,568,184	56,706	593, 407.4, 431	1,009,681	5,615,209
66	AMI Replaced Meters - OR (Amortization period: 5 years, starting 01/2021)	3,003,558	25,271	407.3	944,016	2,084,813
67	COVID-19 Bill Assistance Program - OR (Amortization period: 4 years, starting 04/2023)	6,422,733	77,615	908	736,115	5,764,233
68	Equity Advisory Group for Clean Energy Implementation Plan - WA	918,310	136,693			1,055,003
69	Mobile Home Park Conversion - CA (Amortization period: 10 years, starting 05/2020)	160,076	2,982	407.3, 419	9,194	153,864
70	TB Flats - OR (Amortization period: 3 years, starting 04/2023)	2,494,345	27,496	403, 431	711,084	1,810,757
71	Klamath Unrecovered Plant Net Book Value (Amortization period: 5 years, starting 12/2022)	7,837,412	11,312	407.3	354,351	7,494,373
72	^(a) Alternative Rate For Energy (CARE) - CA	3,870,431	71,234	142	212,240	3,729,425
73	^(a) Utility Bill Assistance - UT	158,034	3,278	142, 440, 442, 444	10,328	150,984
74	2023 GRC Memo Account - CA (Amortization period: 3 years, starting 01/2024)	10,797,873	119,591	403, 407.3, 431, 928	1,472,028	9,445,436
75	^(a) Injuries & Damages Reserve - OR	3,545,780	100,504	925	203,055	3,443,229
76	Deferred Insurance Premiums - ID (Amortization period: 3 years, starting 01/2025)	6,944,619	24,027	925	3,362,339	3,606,307
77	Deferred Insurance Premiums - OR (Amortization period: 3 years, starting 01/2025)	36,636,832	472,737	925	3,278,682	33,830,887
78	Deferred Insurance Premiums - WY (Amortization period: 3 years, starting 06/2025)		12,000,000	925	105,341	11,894,659
44	TOTAL	2,761,388,175	258,945,291		349,458,498	2,670,874,968

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
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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 one year.
(f) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately three years.
(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 15 years. Substantially represents amounts not yet recognized as a component of net periodic benefit cost.
(l) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately three years.
(m) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Weighted average remaining amortization period is approximately one year.
(n) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately 24 years.
(o) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately 10 years.
(p) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(q) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(r) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately one year.
(s) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(t) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(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

\$71 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 three years.
(af) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(ag) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately one year.
(ah) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(ai) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(aj) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(ak) Concept: 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.

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
	(2) <input type="checkbox"/> A Resubmission		

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	^(b) DSM Balancing Account - CA	939,282	440,442,444	188,087	256,972	1,008,167
2	^(b) DSM Balancing Account - ID	4,099,025	440,442,444	947,193	1,738,391	4,890,223
3	^(b) DSM Balancing Account - OR	1,244,768	440,442,444,557	590,738	912,556	1,566,586
4	^(b) Oregon Energy Conservation Charge	9,810,160	908,909	26,938,852	26,011,148	8,882,456
5	^(b) Deferred Excess RECs in Rates - UT	7,741,071	456	4,175,907	2,555,591	6,120,755
6	^(b) Deferred Excess RECs in Rates - WY	658,821	456,431	45,976	615,382	1,228,227
7	^(b) Decoupling Mechanism - WA	2,011,453	440,442	931,545	29,227	1,109,135
8	^(b) Investment Tax Credit	39,815	190	9,073	8	30,750
9	^(b) Deferred Income Tax Electric	841,996,391	190,282,411.1	18,424,363	2,888,035	826,460,063
10	Corporate Activity Tax - OR	134,423	409.1	992		133,431
11	Excess Income Tax Deferral (Amortization period: 5 years, starting 01/2021)	2,848,166	440,442,444	760,215		2,087,951
12	^(b) Other Postretirement	52,270,468		^(b) 727,947		51,542,521
13	^(b) Postemployment Costs	13,116,857		^(b) 688,890		12,427,967
14	Pension Settlement - UT (Amortization period: 3 years, starting 04/2025)	4,453,455	440,442,444	184,525	319,761	4,588,691
15	Bridger Mine Depreciation and Reclamation - OR	15,502,804			954,720	16,457,524
16	Bridger Mine Depreciation and Reclamation - WA	10,271,593			496,504	10,768,097
17	Cholla Unit No. 4 Closure and Decommissioning Costs - ID	998,318	131	73,086		925,232
18	Cholla Unit No. 4 Decommissioning Costs - OR	1,665,821	131	321,777		1,344,044
19	Cholla Unit No. 4 Decommissioning Costs - UT	7,732,156	131	544,129		7,188,027
20	Deferral of Coal Plant Closure Costs - CA	1,129,598			495,231	1,624,829
21	Deferral of Coal Plant Closure Costs - WA	5,761,877			338,934	6,100,811
22	Revenues Subject to Refund - WA (Amortization period: 1 year, starting 04/2025)	1,350,083	440,442,444	10,424	26,762	1,366,421
23	^(b) Greenhouse Gas Allowance Compliance Costs - CA	3,946,265	509,555	2,607,285	4,024,153	5,363,133
24	^(b) Greenhouse Gas Allowance Revenues - CA	201,715	419,456	201,715		
25	^(b) Solar on Multifamily Affordable Housing - CA	12,798,903	456,908	1,647,171	140,740	11,292,472
26	Renewable Portfolio Standards Compliance - OR	1,032,249			110,323	1,142,572
27	Emergency Service Resiliency Program - CA	267,184			3,087	270,271
28	Klamath Hydro Dam Removal - CA	260,175	232	153		260,022
29	Deferred Intervenor Funding Grants - OR		928	91,689	296,776	205,087
30	Deferred Gains	462,106				462,106
31	^(b) ^(b) Utah Home Energy Lifeline	2,944,873	142	155,345	39,399	2,828,927
32	^(b) California Energy Savings Assistance Program	755,704	908,909,929	149,221	12,768	619,251
33	BPA Balancing Account - OR	2,318,041			509,379	2,827,420
34	^(b) Blue Sky - CA	244,223	440,442	38,417	25,314	231,120
35	^(b) Blue Sky - OR	2,574,626	440,442,555	2,824,893	427,213	176,946
36	^(b) Blue Sky - ID	256,278	440,442	30,000	16,393	242,671
37	^(b) Blue Sky - UT	6,900,494	440,442	2,585,416	863,292	5,178,370
38	^(b) Blue Sky - WA	658,980	440,442	165,503	81,278	574,755
39	^(b) Blue Sky - WY	567,310	440,442	104,209	52,197	515,298
40	Property Sales Balancing Account - OR	416,432			104,319	520,751
41	Direct Access 5-Year Opt Out - OR (Amortization period: 10 years, starting 02/2016)	1,497,172	442	458,253	28,624	1,067,543
42	^(b) Transportation Electrification Program - OR	5,711,265	440,442,909	519,416	808,344	6,000,193
43	Transportation Electrification Program - CA	253,574			2,930	256,504
44	^(b) Transportation Electrification Pilot - UT	5,307,544	908	5,307,544		
45	^(b) Oregon Clean Fuels Program	8,069,570	908,909	595,049	1,271,745	8,746,266

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)		
46	Pryor Mountain - OR (Amortization period: 3 years, starting 04/2023)	134,052	456	29,088	1,533	106,497
47	Fly Ash Sales - WA (Amortization period: 2 years, starting 04/2024)	1,971,196	456	335,688	34,078	1,669,586
48	^(a) Low-Carbon Energy Standards - WY	3,779,447	922	2,631	317,117	4,093,933
49	^(a) Utility Community Advisory Group - OR	169,494	908	74,756	135,197	229,935
50	FERC Formula Rate True-up	40,726,095	142	17,640,400	152,584	23,238,279
51	Miscellaneous Regulatory Assets and Liabilities - OR	93,197			1,494	94,691
41	TOTAL	1,090,094,569		91,127,561	47,099,499	1,046,066,507
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Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
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FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Amortization period varies depending on timing of underlying transactions.
(b) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Amortization period varies depending on timing of underlying transactions.
(c) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Amortization period varies depending on timing of underlying transactions.
(d) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Amortization period varies depending on timing of underlying transactions.
(e) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Average amortization period is approximately one year.
(f) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Average amortization period is approximately one year.
(g) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Amortization period varies depending on timing of underlying transactions.
(h) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Weighted average remaining amortization period is approximately 39 years.
(i) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Weighted average remaining amortization period is approximately 39 years.
(j) 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.
(k) 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.
(l) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Weighted average remaining amortization period is approximately five years.
(m) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Amortization period varies depending on timing of underlying transactions.
(n) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Amortization period varies depending on timing of underlying transactions.
(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
Includes utility assistance billing.
(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: DecreaseInOtherRegulatoryLiabilities
Other postretirement costs are associated with labor and generally charged to operations and maintenance expense and construction work in progress. Other postretirement settlements are charged to Account 926, Employee pensions and benefits.

(ae) Concept: DecreaseInOtherRegulatoryLiabilities

Other postemployment costs are associated with labor and generally charged to operations and maintenance expense and work in progress.

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
	(2) <input type="checkbox"/> A Resubmission		

Electric Operating Revenues

- 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.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- 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.
- 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.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.
- 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.)
- See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.
- For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
- Include unmetered sales. Provide details of such Sales in a footnote.

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	1,330,255,125		8,903,834			
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	1,212,421,592		10,895,498			
5	Large (or Ind.) (See Instr. 4)	810,812,832		8,957,271			
6	(444) Public Street and Highway Lighting	8,300,311		50,643			
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	3,361,789,860		28,807,246			
11	(447) Sales for Resale	67,821,690		1,687,813			
12	TOTAL Sales of Electricity	3,429,611,550		30,495,059			
13	(Less) (449.1) Provision for Rate Refunds						
14	TOTAL Revenues Before Prov. for Refunds	3,429,611,550		30,495,059			
15	Other Operating Revenues						
16	(450) Forfeited Discounts	7,154,545					
17	(451) Miscellaneous Service Revenues	3,314,206					
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	9,991,737					
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	35,774,868					
22	(456.1) Revenues from Transmission of Electricity of Others	91,057,284					
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	147,292,640					
27	TOTAL Electric Operating Revenues	3,576,904,190					

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: 08/20/2025	Year/Period of Report End of: 2025/ Q2
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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, 2025
Account service charges - application fees, disconnects, reconnects and returned check charges	\$	3,399,233

(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, 2025
Amortization of California greenhouse gas allowance revenue	\$	13,632,409
Renewable energy credit sales, net of deferrals and amortization		9,449,557
Fly-ash and by-product sales		4,511,376
Bid fee credits in excess of independent evaluator costs		4,288,375
Amortization of Oregon Clean Fuels Program credits		1,985,628
Revenues from generation interconnection and transmission service request studies		1,148,169
Steam sales		278,680
Maintenance charges for work on transmission facilities		265,189

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
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REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
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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: 08/20/2025	Year/Period of Report End of: 2025/ 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)	492,470,054		
3	Steam Power Generation – Maintenance (510-515)	94,966,126		
4	Total Power Production Expenses - Steam Power	587,436,180		
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)	19,312,814		
9	Hydraulic Power Generation – Maintenance (541-545.1)	3,858,443		
10	Total Power Production Expenses - Hydraulic Power	23,171,257		
10.1	Solar Generation – Operation (558.1-558.5)	208,052		
10.2	Solar Generation – Maintenance (558.6-558.12)			
10.3	Total Power Production Expenses - Solar	208,052		
10.4	Wind Generation – Operation (558.13-558.17)	3,360,302		
10.5	Wind Generation – Maintenance (558.18-558.24)	24,259,204		
10.6	Total Power Production Expenses - Wind	27,619,506		
10.7	Other Renewable Generation – Operation (559.1-559.5)	768,424		
10.8	Other Renewable Generation – Maintenance (559.6-559.16)	713,941		
10.9	Total Power Production Expenses – Other Renewable	1,482,365		
11	Other Power Generation – Operation (546-550.1)	202,273,724		
12	Other Power Generation – Maintenance (551-554.1)	14,132,242		
13	Total Power Production Expenses - Other Power	216,405,966		
14	Other Power Supply Expenses			
15	(555) Purchased Power	727,209,109		
15.1	(555.1) Power Purchased for Storage Operations			
15.2	(555.2) Bundled Environmental Credits			
15.3	(555.3) Unbundled Environmental Credits	2,593,296		
16	(556) System Control and Load Dispatching	956,576		
17	(557) Other Expenses	32,435,348		
18	Total Other Power Supply Expenses (line 15-17)	763,194,329		
19	Total Power Production Expenses (Total of lines 4, 7, 10, 10.3, 10.6, 10.9, 13 and 18)	1,619,517,655		
20	2. TRANSMISSION EXPENSES			
21	Transmission Operation Expenses			
22	(560) Operation Supervision and Engineering	6,006,078		
24	(561.1) Load Dispatch-Reliability			
25	(561.2) Load Dispatch-Monitor and Operate Transmission System	4,953,168		
26	(561.3) Load Dispatch-Transmission Service and Scheduling			
27	(561.4) Scheduling, System Control and Dispatch Services	478,140		
28	(561.5) Reliability, Planning and Standards Development	799,758		
29	(561.6) Transmission Service Studies	115,862		
30	(561.7) Generation Interconnection Studies	1,351,590		
31	(561.8) Reliability, Planning and Standards Development Services	3,713,242		
32	(562) Station Expenses	1,950,647		
33	(563) Overhead Lines Expenses	576,580		
34	(564) Underground Lines Expenses			
35	(565) Transmission of Electricity by Others	88,484,702		
36	(566) Miscellaneous Transmission Expenses	2,252,007		
37	(567) Rents	1,423,517		
38	(567.1) Operation Supplies and Expenses (Non-Major)			
39	TOTAL Transmission Operation Expenses (Lines 22 - 38)	112,105,291		
40	Transmission Maintenance Expenses			
41	(568) Maintenance Supervision and Engineering	1,249,047		
42	(569) Maintenance of Structures	(28,387)		
43	(569.1) Maintenance of Computer Hardware	6,211		
44	(569.2) Maintenance of Computer Software	1,397,308		

Line No.	Account (a)	Year to Date Quarter (b)
45	(569.3) Maintenance of Communication Equipment	3,097,494
46	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	
47	(570) Maintenance of Station Equipment	6,842,050
48	(571) Maintenance of Overhead Lines	14,981,817
49	(572) Maintenance of Underground Lines	103,268
50	(573) Maintenance of Miscellaneous Transmission Plant	314,806
51	(574) Maintenance of Transmission Plant	
52	TOTAL Transmission Maintenance Expenses (Lines 41 – 51)	27,963,614
53	Total Transmission Expenses (Lines 39 and 52)	140,068,905
54	3. REGIONAL MARKET EXPENSES	
55	Regional Market Operation Expenses	
56	(575.1) Operation Supervision	
57	(575.2) Day-Ahead and Real-Time Market Facilitation	
58	(575.3) Transmission Rights Market Facilitation	
59	(575.4) Capacity Market Facilitation	
60	(575.5) Ancillary Services Market Facilitation	
61	(575.6) Market Monitoring and Compliance	
62	(575.7) Market Facilitation, Monitoring and Compliance Services	
63	Regional Market Operation Expenses (Lines 55 - 62)	
64	Regional Market Maintenance Expenses	
65	(576.1) Maintenance of Structures and Improvements	
66	(576.2) Maintenance of Computer Hardware	
67	(576.3) Maintenance of Computer Software	
68	(576.4) Maintenance of Communication Equipment	
69	(576.5) Maintenance of Miscellaneous Market Operation Plant	
70	Regional Market Maintenance Expenses (Lines 65-69)	
71	TOTAL Regional Control and Market Operation Expenses (Lines 63,70)	
71.1	4. ENERGY STORAGE EXPENSES	
71.2	Energy Storage Operation Expenses (577.1-577.5)	
71.3	Energy Storage Maintenance Expenses (578.1-578.7)	
71.4	Total Energy Storage Expenses (Lines 71.2 and 71.3)	
72	5. DISTRIBUTION EXPENSES	
73	Distribution Operation Expenses (580-589)	32,808,298
74	Distribution Maintenance Expenses (590-598)	141,253,444
75	Total Distribution Expenses (Lines 73 and 74)	174,061,742
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Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ 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	46,271,055		
2	(907-910) Customer Service and Information Expenses	134,995,458		
3	(911-917) Sales Expenses			
4	9. ADMINISTRATIVE AND GENERAL EXPENSES			
5	Operation			
6	(920) Administrative and General Salaries	47,862,934		
7	(921) Office Supplies and Expenses	7,232,333		
8	(Less) (922) Administrative Expenses Transferred-Credit	23,128,566		
9	(923) Outside Services Employed	27,721,984		
10	(924) Property Insurance	13,261,171		
11	(925) Injuries and Damages	117,531,601		
12	(926) Employee Pensions and Benefits	71,554,785		
13	(927) Franchise Requirements			
14	(928) Regulatory Commission Expenses	17,343,168		
15	(929) (Less) Duplicate Charges-Cr.	81,935,122		
16	(930.1) General Advertising Expenses	185,844		
17	(930.2) Miscellaneous General Expenses	878,112		
18	(931) Rents	347,054		
19	TOTAL Operation (Total of lines 6 thru 18)	198,855,298		
20	Maintenance			
21	(935) Maintenance of General Plant	1,327,896		
21.1	(935.1) Maintenance of Computer Hardware	704,843		
21.2	(935.2) Maintenance of Computer Software	16,913,816		
21.3	(935.3) Maintenance of Communication Equipment	26,641		
21.4	TOTAL Maintenance (Enter Total of lines 21 thru 21.3)	18,973,196		
22	TOTAL Administrative and General Expenses (Total of lines 19 and 21.4)	217,828,494		

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ 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.

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
	(2) <input type="checkbox"/> A Resubmission		

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

- 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.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- 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).
- 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.
- 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.
- 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.
- 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.
- Report in column (i) and (j) the total megawatthours received and delivered.
- 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.
- 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.
- Footnote entries and provide explanations following all required data.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
1	Airport Solar LLC	Airport Solar LLC	Portland General Electric Company	LFP	SA 965	Trona Substation	Red Butte/Mona Sub	50	31,884	31,884	669,976		\$106,423	776,399
2	Airport Solar LLC	Airport Solar LLC	Portland General Electric Company	AD	SA 965	Trona Substation	Red Butte/Mona Sub	50					\$(326,647)	(326,647)
3	Alttop Energy Trading LLC	various signatories	various signatories	NF	SA 1059	various	various		2,419	2,419		28,818	\$1,286	30,104
4	Alttop Energy Trading LLC	various signatories	various signatories	SFP	SA 1060	various	various		1,884	1,884		18,706	\$835	19,541
5	Avangrid Renewables, LLC	various signatories	various signatories	NF	SA 121	various	various		44,837	44,837		757,190	\$(33,808)	790,998
6	Avangrid Renewables, LLC	various signatories	various signatories	SFP	SA 122	various	various		9,767	9,767		128,540	\$5,742	134,282
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						\$57,189	57,189
8	Avangrid Renewables, LLC	Exxon Mobil	Nevada Power Company	LFP	SA 895	Trona Substation	Red Butte/Mona Sub	31	15,442	15,442	418,735		\$18,696	437,431
9	Avangrid Renewables, LLC	Exxon Mobil	Nevada Power Company	AD	SA 895	Trona Substation	Red Butte/Mona Sub	31					(204,154)	(204,154)
10	Avangrid Renewables, LLC	Bonneville Power Administration	Oregon Direct Access	FNO	SA 742	Ponderosa Substation	various	35	74,728	74,728	465,087		\$148,387	613,474
11	Avangrid Renewables, LLC	Avangrid Renewables, LLC	various signatories	AD	SA 742	Ponderosa Substation	various	35					(236,066)	(236,066)
12	Basin Electric Power Cooperative, Inc.	Western Area Power Administration	Powder River Energy Corporation	FNO	SA 505	Yellowtail Sub	Sheridan Substation	9	16,965	16,965	114,156		\$10,912	125,068
13	Basin Electric Power Cooperative, Inc.	Western Area Power Administration	Powder River Energy Corporation	AD	SA 505	Yellowtail Sub	Sheridan Substation	10					\$(67,054)	(67,054)
14	Basin Electric Power Cooperative, Inc.	Western Area Power Administration	Powder River Energy Corporation	NF	SA 607	various	various		2,349	2,349		33,548	\$1,499	35,047
15	Basin Electric Power Cooperative, Inc.	Western Area Power Administration	Powder River Energy Corporation	SFP	SA 606	various	various		47	47		770	\$34	804
16	Black Hills/Colorado Electric Utility Company, L.P.	various signatories	various signatories	NF	SA 563	various	various					671	\$30	701
17	Black Hills Corporation	various signatories	various signatories	NF	SA 768	various	various					12,883	\$575	13,458

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
18	Black Hills Corporation	various signatories	various signatories	SFP	SA 767	various	various					42,343	1,890	44,233
19	Black Hills Power Marketing	various signatories	various signatories	SFP	SA 111	various	various					725	32	757
20	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							
21	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	OS	RS 237	various	various	399	259,533	259,533	1,207,653			1,207,653
22	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	LFP	SA 656	Lost Creek Hydro Pit	Alvey Substation	58			781,639		13,522	795,161
23	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	AD	SA 656	Lost Creek Hydro Pit	Alvey Substation	58					(381,088)	(381,088)
24	Bonneville Power Administration	Bonneville Power Administration	Umpqua Indian Utility Cooperative	FNO	SA 229	Bonneville Power Administration	Gazley Substation	3	5,985	5,985	40,794		54,738	95,532
25	Bonneville Power Administration	Bonneville Power Administration	Umpqua Indian Utility Cooperative	AD	SA 229	Bonneville Power Administration	Gazley Substation	3					(21,538)	(21,538)
26	Bonneville Power Administration	Bonneville Power Administration	Benton Rural Electric Association	FNO	SA 539	Bonneville Power Administration	Tieton Substation	1	1,800	1,800	20,881		1,810	22,691
27	Bonneville Power Administration	Bonneville Power Administration	Benton Rural Electric Association	AD	SA 539	Bonneville Power Administration	Tieton Substation	1					(1,646)	(1,646)
28	Bonneville Power Administration	Bonneville Power Administration	Umatilla Electric Cooperative Association and Columbia Basin Electric Cooperative, Inc.	FNO	SA 538	McNary Substation	Hinkle Substation	1	310	310	848		138	986
29	Bonneville Power Administration	Bonneville Power Administration	Umatilla Electric Cooperative Association and Columbia Basin Electric Cooperative, Inc.	AD	SA 538	McNary Substation	Hinkle Substation	1					(305)	(305)
30	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	OS	RS 368	Malin Substation	Malin Substation		120,444	120,444			63,396	63,396
31	Bonneville Power Administration	Bonneville Power Administration	Yakama Power	FNO	SA 328	Bonneville Power Administration	White Swan/Toppenish Substations	7	11,031	11,031	90,898		29,481	120,379
32	Bonneville Power Administration	Bonneville Power Administration	Yakama Power	AD	SA 328	Bonneville Power Administration	White Swan/Toppenish Substations	8					(43,074)	(43,074)
33	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO	SA 827	Bonneville Power Administration	Neff Substation	1	172	172	94		61	155
34	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	AD	SA 827	Bonneville Power Administration	Neff Substation	1					(217)	(217)
35	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO	SA 746	Goshen Substation	various	217	381,152	381,152	2,793,634		452,536	3,246,170
36	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	AD	SA 746	Goshen Substation	various	297					(1,253,690)	(1,253,690)
37	Bonneville Power Administration	various signatories	various signatories	NF	SA 44	various	various					78,918	3,524	82,442
38	Bonneville Power Administration	various signatories	various signatories	FNO	SA 747	Goshen Substation	various	92	185,366	185,366	1,193,166		161,604	1,354,770
39	Bonneville Power Administration	various signatories	various signatories	AD	SA 747	Goshen Substation	various	121					(743,768)	(743,768)
40	Bonneville Power Administration	Bonneville Power Administration	Public Utility District No. 1 of Clark County	FNO	SA 735	Cardwell-Merwin	Chelatchie/View 115kV	21	31,949	31,949	259,329		21,243	280,572
41	Bonneville Power Administration	Bonneville Power Administration	Public Utility District No. 1 of Clark County	AD	SA 735	Cardwell-Merwin	Chelatchie/View 115kV	31					(113,650)	(113,650)

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
42	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO	SA 865	Goshen Substation	various	1	222	222			74	74
43	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	AD	SA 865	Goshen Substation	various	1					(383)	(383)
44	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO	SA 975	Bonneville Power Administration	various	1	356	356	4,943		320	5,263
45	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	AD	SA 975	Bonneville Power Administration	various	1					(5,936)	(5,936)
46	BP Energy Company	various signatories	various signatories	SFP	SA 1083	various	various		2,814	2,814		61,738	2,757	64,495
47	Calpine Energy Solutions, LLC	Bonneville Power Administration	Oregon Direct Access	FNO	SA 299	Bonneville Power Administration	various	18	34,229	34,229	236,364		28,154	264,518
48	Calpine Energy Solutions, LLC	Bonneville Power Administration	Oregon Direct Access	AD	SA 299	Bonneville Power Administration	various	15					(124,897)	(124,897)
49	City of Roseville	City of Roseville	City of Roseville	LFP	SA 881	Malin 500 Substation	Round Mountain Sub	50			669,120		9,839	678,959
50	City of Roseville	City of Roseville	City of Roseville	AD	SA 881	Malin 500 Substation	Round Mountain Sub	50					(326,229)	(326,229)
51	Clark County PUD	various signatories	various signatories	NF	SA 1090	various	various		20,466	20,466		399,951	93,234	493,185
52	Clatskanie People's Utility District	Clatskanie People's Utility District	Clatskanie People's Utility District	LFP	SA 899	Troutdale Substation	various	14	21,000	21,000	181,452		8,102	189,554
53	Clatskanie People's Utility District	Clatskanie People's Utility District	Clatskanie People's Utility District	AD	SA 899	Troutdale Substation	various	14					(88,467)	(88,467)
54	Deseret Generation and Transmission Co-operative	Deseret Generation and Transmission Co-operative	Deseret Generation and Transmission Co-operative	OS	RS 280	various	various	115	303,355	303,355	1,944,650		284,754	2,229,404
55	Deseret Generation and Transmission Co-operative	Deseret Generation and Transmission Co-operative	Deseret Generation and Transmission Co-operative	AD	RS 280	various	various	168					(1,273,461)	(1,273,461)
56	Deseret Generation and Transmission Co-operative	various signatories	various signatories	SFP	SA 159	various	various		43,953	43,953		514,808	22,986	537,794
57	Dynasty Power Inc.	various signatories	various signatories	NF	SA 1014	various	various		9,395	9,395		134,721	6,015	140,736
58	Dynasty Power Inc.	various signatories	various signatories	SFP	SA 1013	various	various		1,279	1,279		11,900	531	12,431
59	Energy Keepers, Inc.	various signatories	various signatories	AD	SA 1055	various	various	26					(170,126)	(170,126)
60	Energy Keepers, Inc.	various signatories	various signatories	NF	SA 814	various	various		954	954		9,353	417	9,770
61	Evergreen Biopower LLC	NextEra Energy Resources, LLC	various signatories	LFP	SA 874	various	various	10	10,256	10,256	139,578		17,452	157,030
62	Evergreen Biopower LLC	NextEra Energy Resources, LLC	Public Utility District No. 2 of Grant County	AD	SA 874	various	various	10					(68,051)	(68,051)
63	Exelon Generation Company, LLC	Bonneville Power Administration	Oregon Direct Access	FNO	SA 943	Bonneville Power Administration	various	1	1,256	1,256	5,282		583	5,865
64	Exelon Generation Company, LLC	Bonneville Power Administration	Oregon Direct Access	AD	SA 943	Bonneville Power Administration	various	9					(46,412)	(46,412)
65	Exelon Generation Company, LLC	various signatories	various signatories	NF	SA 759	various	various		76,767	76,767		785,253	432,912	1,218,165
66	Exelon Generation Company, LLC	various signatories	various signatories	SFP	SA 760	various	various		19,790	19,790		31,504	509,405	540,909
67	Fall River Rural Electric Cooperative, Inc.	Marysville Hydro Partners	Idaho Power Company	OS	RS 322	Targhee Substation	Goshen Substation						(37,827)	37,827
68	Falls Creek H.P. Limited Partnership	Lakeview Airport 10	Portland General Electric	LFP	SA 868	Falls Creek H.P. Limited Partnership	Bonneville Power Administration	5	5,814	5,814	69,789		8,978	78,767
69	Falls Creek H.P. Limited Partnership	Lakeview Airport 10	Portland General Electric	AD	SA 868	Falls Creek H.P. Limited Partnership	Bonneville Power Administration	5					(22,404)	(22,404)

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									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
70	Garrett Solar LLC	Garrett Solar LLC	Portland General Electric	LFP	SA 1142	Wallula Substation	Wala-MIDC path	10	7,465	7,465	139,578		22,433	162,011
71	Garrett Solar LLC	Garrett Solar LLC	Portland General Electric	AD	SA 966	Wallula Substation	Wala-MIDC path	10					(56,430)	(56,430)
72	Guzman Energy LLC	various signatories	various signatories	NF	SA 786	various	various		14,419	14,419		130,796	5,835	136,631
73	Guzman Energy LLC	various signatories	various signatories	SFP	SA 785	various	various		2,325	2,325		45,232	2,018	47,250
74	Idaho Power Company	Exxon Mobil	Nevada Power Company	AD	SA 212	Trona Substation	Red Butte/Mona Sub						(290,538)	(290,538)
75	Idaho Power Company	Exxon Mobil	Nevada Power Company	LFP	SA 1023	Trona Substation	Red Butte/Mona Sub	82	6,860	6,860	1,116,627		11,815	1,128,442
76	Idaho Power Company	Exxon Mobil	Nevada Power Company	AD	SA 1023	Trona Substation	Red Butte/Mona Sub						(544,411)	(544,411)
77	Idaho Power Company	various signatories	various signatories	NF	SA 14	various	various		280	280		5,711	255	5,966
78	Idaho Power Company	various signatories	various signatories	SFP	SA 154	various	various		70	70		2,014	90	2,104
79	Idaho Power Marketing Operations	various signatories	various signatories	SFP	SA 726	various	various						(472,790)	(472,790)
80	Macquarie Energy LLC	various signatories	various signatories	NF	SA 755	various	various		5,837	5,837		61,780	2,757	64,537
81	Macquarie Energy LLC	various signatories	various signatories	SFP	SA 754	various	various		4,465	4,465		117,115	5,229	122,344
82	MAG Energy Solutions, Inc.	various signatories	various signatories	NF	SA 903	various	various		675	675		10,679	477	11,156
83	MAG Energy Solutions, Inc.	various signatories	various signatories	SFP	SA 902	various	various		768	768		23,303	1,041	24,344
84	Mercuria Energy America LLC	various signatories	various signatories	NF	SA 998	various	various		11,373	11,373		203,963	9,110	213,073
85	Mercuria Energy America LLC	various signatories	various signatories	SFP	SA 997	various	various		1,767	1,767		17,487	781	18,268
86	Moon Lake Electric Association Inc.	Moon Lake Electric Association	Moon Lake Electric Association	OS	RS 302	Duchesne	Duchesne		5,243	5,243			5,106	5,106
87	Montana Dakota Utilities Company	PacifiCorp	Montana-Dakota Utilities	FNO	SA 1097	various	Sheridan Substation	40	73,288	73,288	530,095		23,669	553,764
88	Montana Dakota Utilities Company	PacifiCorp	Montana-Dakota Utilities	AD	SA 1097	various	Sheridan Substation	49					(349,159)	(349,159)
89	Morgan Stanley Capital Group, Inc.	various signatories	various signatories	AD	SA 660	Wallula Substation	Wala-MIDC path	26					(170,128)	(170,128)
90	Morgan Stanley Capital Group, Inc.	various signatories	various signatories	NF	SA 157	various	various		442	442		3,808	170	3,978
91	Morgan Stanley Capital Group, Inc.	various signatories	various signatories	SFP	SA 160	various	various		186	186		2,743	122	2,865
92	Navajo Tribal Utility Authority	Navajo Tribal Utility Authority	Navajo Tribal Utility Authority	FNO	SA 894	Four Corners	Pinto-Four Corners	4	7,744	7,744	59,810		105,227	165,037
93	Navajo Tribal Utility Authority	Navajo Tribal Utility Authority	Navajo Tribal Utility Authority	AD	SA 894	Four Corners	Pinto-Four Corners	5					(31,554)	(31,554)
94	NextEra Energy Resources, LLC	NextEra Energy Resources, LLC	Public Utility District No. 2 of Grant County	LFP	SA 733	Wallula Substation	Wala-MIDC path				1,381,826		(1,216,362)	165,464
95	Ormat Nevada	various signatories	various signatories	NF	SA 1051	various	various					128	6	134
96	Ormat Nevada	various signatories	various signatories	SFP	SA 1050	various	various		2,884	2,884		30,063	1,342	31,405
97	Portland General Electric Company	Operation, maintenance or facility lease services with no receipt or delivery of energy.	Operation, maintenance or facility lease services with no receipt or delivery of energy.	OS	RS 137	various	various						3,314	3,314
98	Phillips 66 Energy Trading	various signatories	various signatories	NF	SA 1081	various	various		18,349	18,349		2,097	93	2,190
99	Phillips 66 Energy Trading	various signatories	various signatories	SFP	SA 1080	various	various		174,814	174,814		2,082,045	92,962	2,175,007

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									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
100	Powerex Corporation	Bonneville Power Administration	California Independent System Operator Corporation	LFP	SA 169	Bonneville Power Administration	Crag View Substation	83	31,256	31,256	372,209		16,619	388,828
101	Powerex Corporation	Bonneville Power Administration	California Independent System Operator Corporation	AD	SA 169	Bonneville Power Administration	Crag View Substation	83					(544,411)	(544,411)
102	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	AD	SA 1016	Borah	Red Butte/Mona Sub	35					16,778	16,778
103	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	AD	SA 1017	Borah	Red Butte/Mona Sub	35					16,778	16,778
104	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	LFP	SA 1035	Malin 500 Substation	Round Mountain Sub	100	30,280	30,280	1,395,784		62,321	1,458,105
105	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	AD	SA 1035	Malin 500 Substation	Round Mountain Sub	100					(697,291)	(697,291)
106	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	LFP	SA 1036	Malin 500 Substation	Round Mountain Sub	104	17,349	17,349	1,395,784		62,321	1,458,105
107	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	AD	SA 1036	Malin 500 Substation	Round Mountain Sub	100					(697,291)	(697,291)
108	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	LFP	SA 700	Malin 500 Substation	Round Mountain Sub	100			446,080		6,559	452,639
109	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	AD	SA 700	Malin 500 Substation	Round Mountain Sub	100					(652,458)	(652,458)
110	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	LFP	SA 701	Malin 500 Substation	Round Mountain Sub	100			446,080		6,559	452,639
111	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	AD	SA 701	Malin 500 Substation	Round Mountain Sub	100					(652,458)	(652,458)
112	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	LFP	SA 702	Malin 500 Substation	Round Mountain Sub	100			446,080		6,559	452,639
113	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	AD	SA 702	Malin 500 Substation	Round Mountain Sub	100					(652,458)	(652,458)
114	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	LFP	SA 748	Malin 500 Substation	Round Mountain Sub	50			223,040		3,280	226,320
115	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	AD	SA 748	Malin 500 Substation	Round Mountain Sub	50					(326,229)	(326,229)
116	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	LFP	SA 749	Malin 500 Substation	Round Mountain Sub	150			669,120		9,839	678,959
117	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	AD	SA 749	Malin 500 Substation	Round Mountain Sub	150					(978,687)	(978,687)
118	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	LFP	SA 995	Malin 500 Substation	Round Mountain Sub	100			446,080		6,559	452,639
119	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	AD	SA 995	Malin 500 Substation	Round Mountain Sub	100					(652,458)	(652,458)
120	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	LFP	SA 996	Malin 500 Substation	Round Mountain Sub	100			446,080		6,559	452,639

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									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
121	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	AD	SA 996	Malin 500 Substation	Round Mountain Sub	100					(652,458)	(652,458)
122	Powerex Corporation	various signatories	various signatories	NF	SA 47	various	various		46,302	46,302		57,678	2,575	60,253
123	Powerex Corporation	various signatories	Sacramento Municipal Utility District	SFP	SA 151	various	various		13,814	13,814		4,156	186	4,342
124	Public Service Company of Colorado	Various signatories to the Volume 11 Point-to-Point Transmission Tariff.	Various signatories to the Volume 11 Point-to-Point Transmission Tariff.	NF	SA 28	Various	Various		116	116		691	31	722
125	Public Service Company of Colorado	Various signatories to the Volume 11 Point-to-Point Transmission Tariff.	Various signatories to the Volume 11 Point-to-Point Transmission Tariff.	SFP	SA 74	Various	Various		4,930	4,930		54,707	2,442	57,149
126	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						60,363	60,363
127	Puget Sound Energy	various signatories	various signatories	NF	SA 693	various	various		3,628	3,628		56,332	2,515	58,847
128	Puget Sound Energy	various signatories	various signatories	SFP	SA 694	various	various		19,232	19,232		34,576	366,070	400,646
129	Rainbow Energy Marketing Corporation	various signatories	various signatories	NF	SA 316	various	various		8,651	8,651		73,489	3,281	76,770
130	Rainbow Energy Marketing Corporation	various signatories	various signatories	SFP	SA 261	various	various		954	954		4,738	3,045	7,783
131	Sacramento Municipal Utility District	Sacramento Municipal Utility District	Sacramento Municipal Utility District	LFP	SA 863	Malin Substation	Malin Substation	20	20,791	20,791	265,199		11,841	277,040
132	Sacramento Municipal Utility District	Sacramento Municipal Utility District	Sacramento Municipal Utility District	AD	SA 863	Malin Substation	Malin Substation	20					(129,298)	(129,298)
133	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	31,675	31,675	348,946		15,580	364,526
134	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					(170,128)	(170,128)
135	Seattle City Light	various signatories	various signatories	SFP	SA 155	various	various					13	1	14
136	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	103	60,651	60,651			1,443,525	1,443,525
137	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	103					(563,304)	(563,304)
138	Shell Energy North America (US), L.P.	various signatories	various signatories	NF	SA 23	various	various		2,744	2,744		62,989	35,713	98,702
139	Shell Energy North America (US), L.P.	various signatories	various signatories	SFP	SA 162	various	various					81	4	85
140	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
141	Southern California Edison Company	various signatories	various signatories	NF	SA 642	various	various		93,511	93,511		1,181,148	297,075	1,478,223
142	Southern California Edison Company	various signatories	various signatories	SFP	SA 643	various	various					859	38	897

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143	Southern California Public Power Authority	Powerex Corporation	Southern California Public Power Authority	NF	SA 629	Tieton Substation	various						10,679	10,679
144	State of South Dakota	Western Area Power Administration	Black Hills Corporation	LFP	SA 1137	Yellowtail Sub	Wyodak Substation	4	4,512	4,512	55,831		2,493	58,324
145	State of South Dakota	Western Area Power Administration	Black Hills Corporation	AD	SA 779	Yellowtail Sub	Wyodak Substation	4					(8,626)	(8,626)
146	Tenaska Power Services Co.	various signatories	various signatories	LFP	SA 1100	Wallula Substation	Wala-MIDC path	23	25,999	25,999	307,073		13,711	320,784
147	Tenaska Power Services Co.	various signatories	various signatories	AD	SA 1100	Wallula Substation	Wala-MIDC path	23					(149,713)	(149,713)
148	Tenaska Power Services Co.	various signatories	various signatories	NF	SA 125	various	various		8,582	8,582		73,148	73,867	147,015
149	Tenaska Power Services Co.	various signatories	various signatories	SFP	SA 126	various	various		1,442	1,442		15,186	678	15,864
150	The Energy Authority, Inc.	various signatories	various signatories	NF	SA 310	various	various		25,209	25,209		441,813	19,716	461,529
151	The Energy Authority, Inc.	various signatories	various signatories	SFP	SA 311	various	various		1,395	1,395		15,229	680	15,909
152	Thermo No. 1 BE-01, LLC	Thermo Geothermal Project	various signatories	LFP	SA 568	South Milford Sub	Mona Substation	11	13,511	13,511	153,536		20,321	173,857
153	Thermo No. 1 BE-01, LLC	Thermo Geothermal Project	various signatories	AD	SA 568	South Milford Sub	Mona Substation	11					(74,857)	(74,857)
154	TransAlta Energy Marketing (U.S.) Inc.	various signatories	various signatories	NF	SA 127	various	various		4,931	4,931		82,030	3,663	85,693
155	TransAlta Energy Marketing (U.S.) Inc.	various signatories	various signatories	SFP	SA 128	various	various		140	140		1,879	84	1,963
156	Tri-State Generation and Transmission Association, Inc.	various signatories	Tri-State Generation and Transmission Association, Inc.	FNO	SA 628	Dave Johnston Sub	Thermopolis Sub	15	28,941	28,941	204,510		24,137	228,647
157	Tri-State Generation and Transmission Association, Inc.	various signatories	Tri-State Generation and Transmission Association, Inc.	AD	SA 628	Dave Johnston Sub	Thermopolis Sub	22					(107,034)	(107,034)
158	Tri-State Generation and Transmission Association, Inc.	various signatories	various signatories	NF	SA 33	various	various		93	93		1,141	51	1,192
159	Tri-State Generation and Transmission Association, Inc.	various signatories	various signatories	SFP	SA 722	various	various		1,163	1,163		13,330	595	13,925
160	U.S. Bureau of Reclamation	Bonneville Power Administration	U.S. Bureau of Reclamation	FNO	SA 506	Walla Walla Sub	Burbank Pumps	1	684	684	3,462		2,764	6,226
161	U.S. Bureau of Reclamation	Bonneville Power Administration	U.S. Bureau of Reclamation	AD	SA 506	Walla Walla Sub	Burbank Pumps	1					(2,581)	(2,581)
162	U.S. Bureau of Reclamation	Western Area Power Administration	Weber Basin Water Conservancy District	OS	RS 286	various	various		4,804	4,804			4,804	4,804
163	U.S. Bureau of Reclamation	Bonneville Power Administration	Crooked River Irrigation District	OS	RS 67	Redmond Substation	Crooked River Pumps				89			89
164	Utah Associated Municipal Power	Utah Associated Municipal Power	Utah Associated Municipal Power	OS	RS 297	various	various	557	810,231	810,231	7,717,523		889,275	8,606,798
165	Utah Associated Municipal Power	Utah Associated Municipal Power	Utah Associated Municipal Power	AD	RS 297	various	various	449					(5,058,451)	(5,058,451)
166	Utah Associated Municipal Power Systems	various signatories	various signatories	SFP	SA 718	various	various		3,000	3,000		37,408	1,671	39,079
167	Utah Municipal Power Agency	Utah Municipal Power Agency	Utah Municipal Power Agency	OS	RS 637	various	various	81	220,423	220,423	1,380,230		133,514	1,513,744

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
168	Utah Municipal Power Agency	Utah Municipal Power Agency	Utah Municipal Power Agency	AD	RS 637	various	various	138					(937,669)	(937,669)
169	Utah Municipal Power Agency	various signatories	various signatories	NF	SA 20	various	various		9,744	9,744		117,356	5,240	122,596
170	Utah Municipal Power Agency	various signatories	various signatories	SFP	SA 135	various	various		12,837	12,837		159,316	7,113	166,429
171	Warm Springs Power Enterprises	Warm Springs Power Enterprises	Portland General Electric	OS	RS 591	Pelton Reregulating	Round Butte Sub		25,042	25,042			29,925	29,925
172	Western Area Power Administration	Western Area Power Administration	Various Western Area Power Administration customers in PacifiCorp's control area.	OS	RS 262	various	various	330	279,383	262,620	596,247		150,000	746,247
173	Western Area Power Administration	Western Area Power Administration	Various Western Area Power Administration customers in PacifiCorp's control area.	OS	RS 263	various	various		8,405	7,834			8,740	8,740
174	Western Area Power Administration	Western Area Power Administration	various signatories	OS	RS 684	Dave Johnston Sub	various							
175	Western Area Power Administration	Western Area Power Administration	Western Area Power Administration	FNO	SA 175	Wyoming Distribution	Wyoming Distribution	1	2,239	2,239	13,941		8,382	22,323
176	Western Area Power Administration	Western Area Power Administration Colorado River Storage Project	Western Area Power Administration	AD	SA 175	various	Wyoming Distribution	1					(12,669)	(12,669)
177	Western Area Power Administration Colorado River	Western Area Power Administration Colorado River Storage Project	various signatories	NF	SA 132	various	various		93	93		1,181	53	1,234
178	West Point RNG	various signatories	various signatories	NF	SA 1130	various	various		186	186		1,837	82	1,919
179	Accrual								106,284	105,238			13,559,979	13,559,979
180	Total							6,322	4,074,381	4,056,001	31,868,928	8,283,615	(1,977,310)	38,175,233
35	TOTAL													

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Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
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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 (1st Revised Service Agreement 965) terminating on December 31, 2034.
(d) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 965) terminating on December 31, 2034.
(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 (1st Revised Service Agreement 895) terminating on December 31, 2028.
(g) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 895) terminating on December 31, 2028.
(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
Legacy contract executed between PacifiCorp and Bonneville Power Administration concerning the exchange of transmission services over agreed-upon facilities ("Midpoint-Meridian Transmission Agreement", Rate Schedule 369). This agreement runs concurrently with the AC Intertie Agreement (Rate Schedule 368), which terminates when the facilities subject to that agreement are taken out of service. See also page 332, Transmission of electricity by others, in this Form 3-Q.
(k) 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.
(l) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 656) terminating on August 31, 2030.
(m) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 656) terminating on August 31, 2030.
(n) 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.
(o) 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.
(p) Concept: StatisticalClassificationCode
Network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 538) terminating on September 30, 2028.
(q) 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.
(r) 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.
(s) Concept: StatisticalClassificationCode
Network transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 827) terminating on September 30, 2028.
(t) 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.
(u) 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.
(v) Concept: StatisticalClassificationCode
Network transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 735) terminating on September 30, 2028.
(w) 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.
(x) 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.
(y) 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.
(z) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 881) terminating on February 29, 2028.
(aa) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 881) terminating on February 29, 2028.
(ab) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 899) terminating on September 30, 2028.
(ac) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 899) terminating on September 30, 2028.

(ad) 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.
(ae) 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.
(af) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 1055) terminating on December 31, 2024.
(ag) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 874) terminating on December 31, 2032.
(ah) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 874) terminating on December 31, 2032.
(ai) 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.
(aj) 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.
(ak) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 868) terminating on December 31, 2034.
(al) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 868) terminating on December 31, 2034.
(am) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff Service Agreement 1142) terminating on February 28, 2030.
(an) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 966) terminating on November 30, 2024.
(ao) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (10th Revised Service Agreement 212) terminating on May 31, 2029.
(ap) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff Service Agreement 1023) terminating on December 31, 2027.
(aq) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff Service Agreement 1023) terminating on December 31, 2027.
(ar) 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.
(as) Concept: StatisticalClassificationCode
Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.
(at) Concept: StatisticalClassificationCode
Transmission resale service under the Open Access Transmission Tariff (Service Agreement 660). Termination upon mutual consent.
(au) Concept: StatisticalClassificationCode
Network transmission service under the Open Access Transmission Tariff (Service Agreement 894) terminating on December 31, 2057.
(av) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 733) terminating on November 30, 2027.
(aw) Concept: StatisticalClassificationCode
Legacy contract (1st Revised Rate Schedule 137) executed between PacifiCorp and Portland General Electric Company for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge for the Dalreed Substation, which terminated December 2013.
(ax) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (9th Revised Service Agreement 169) terminating on March 31, 2025.
(ay) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (9th Revised Service Agreement 169) terminating on March 31, 2025.
(az) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 1016) terminating on September 24, 2024.
(ba) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 1017) terminating on September 24, 2024.
(bb) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 1035) terminating on June 30, 2029.
(bc) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 1035) terminating on June 30, 2029.
(bd) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 1036) terminating on June 30, 2029.
(be) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 1036) terminating on June 30, 2029.
(bf) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 700) terminating on March 31, 2025.
(bg) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 700) terminating on March 31, 2025.
(bh) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 701) terminating on March 31, 2025.
(bi) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 701) terminating on March 31, 2025.
(bj) Concept: StatisticalClassificationCode

Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 702) terminating on March 31, 2025.
(bk) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 702) terminating on March 31, 2025.
(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 (Service Agreement 995) terminating on December 31, 2025.
(bq) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (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
Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 1137) terminating on December 31, 2029.
(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 (Service Agreement 1100) terminating on December 31, 2035.
(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.
(ccj) 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.
(cfr) 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. 3-Q.
(cd) 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
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(dk) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(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
Reactive supply and voltage control service.
(do) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(dp) 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.
(dq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(dr) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Regulation and frequency response 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

[illegible]

[illegible]

[illegible]

[illegible]

(iw) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(ix) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Energy consumption charge for deliveries at and below 138kV.
(iy) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Distribution voltage service charge. 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.
(iz) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(ja) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(jb) 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.
(jc) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(jd) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(je) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(jf) 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.
(jg) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Fixed termination fee associated with a contract cancellation applied for the duration of this agreement.
(jh) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Charges for low-voltage transmission of power and energy.
(ji) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Distribution voltage service charge. Primary delivery service. Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(jj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(jk) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(jl) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(jm) 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: 08/20/2025	Year/Period of Report End of: 2025/ Q2
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TRANSMISSION OF ELECTRICITY BY ISO/RTOs

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or “true-ups” for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

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					
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48					
49					
40	TOTAL				

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
	(2) <input type="checkbox"/> A Resubmission		

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

- 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.
- 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.
- 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.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- 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.
- Enter ""TOTAL"" in column (a) as the last line.
- Footnote entries and provide explanations following all required data.

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					(25,424)	(25,424)
2	American Gilsonite Company	LFP					(31,115)	(31,115)
3	Arizona Public Service Company	AD					807	807
4	Arizona Public Service Company	NF	220	220	1,429		7	1,436
5	Arizona Public Service Company	OS					45,245	45,245
6	Arizona Public Service Company	SFP	108,736	108,736	2,511,264		11,972	2,523,236
7	Ashland, City of	FNS	459	459		4,592		4,592
8	Avista Corporation	AD					(112)	(112)
9	Avista Corporation	FNS			45,880			45,880
10	Avista Corporation	NF	1,666	1,666	13,211			13,211
11	Avista Corporation	OS					(117)	(117)
12	Basin Electric Power Cooperative, Inc.	NF	4,626	4,626	7,161		1,912	9,073
13	Big Horn Rural Electric Company	OLF	8,333	8,333			37,684	37,684
14	Black Hills Power, Inc.	AD					(5,451)	(5,451)
15	Black Hills Power, Inc.	SFP	5,280	5,280	33,521		4,187	37,708
16	Bonneville Power Administration	AD					25,083	25,083
17	Bonneville Power Administration	FNS	784	781	1,593,092		305,127	1,898,219
18	Bonneville Power Administration	LFP	1,252,070	1,247,005	17,857,305		3,604,296	21,461,601
19	Bonneville Power Administration	NF	204,482	203,655	2,642,923		497,974	3,140,897
20	Bonneville Power Administration	OLF	385,639	384,079	670,800		226,680	897,480
21	Bonneville Power Administration	OS					16,033	16,033
22	Bonneville Power Administration	SFP	1,101	1,096	29,298		5,607	34,905
23	Caerus Uinta LLC	LFP					(93,344)	(93,344)
24	California Independent System Operator Corporation	AD					(1,431)	(1,431)
25	California Independent System Operator Corporation	SFP				31,895	3,205,654	3,237,549
26	Chipeta Gas Processing LLC	LFP					(272,252)	(272,252)
27	Deseret Generation & Transmission Cooperative	LFP	165,984	165,984	586,706			586,706
28	Deseret Generation & Transmission Cooperative	NF	13,196	13,196	65,530			65,530
29	Elbe Solar Center, LLC	LFP					(83,125)	(83,125)
30	Flathead Electric Cooperative, Inc.	OS					22,406	22,406
31	Idaho Power Company	AD					(26,261)	(26,261)
32	Idaho Power Company	FNS			3,390		291	3,681
33	Idaho Power Company	LFP	1,162,872	1,162,872	4,022,676			4,022,676
34	Idaho Power Company	NF	171,866	171,866	687,894			687,894
35	Idaho Power Company	OLF					7,440	7,440
36	Idaho Power Company	OS					(746)	(746)
37	Idaho Power Company	SFP	720	720	179,189			179,189
38	Los Angeles Department of Water and Power	AD					(171)	(171)

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)
39	Los Angeles Department of Water and Power	NF	391	391	3,312		330	3,642
40	Los Angeles Department of Water and Power	OS					10	10
41	Moon Lake Electric Association, Inc.	FNS	6	6			71,986	71,986
42	Nevada Power Company	AD					179	179
43	Nevada Power Company	NF	6,857	6,857	33,835		823	34,658
44	Nevada Power Company	OS					731	731
45	Nevada Power Company	SFP	162,360	162,360	583,250		19,117	602,367
46	NorthWestern Corporation	AD					(559)	(559)
47	NorthWestern Corporation	NF	4,091	4,091	25,395		506	25,901
48	NorthWestern Corporation	OS					32,473	32,473
49	NorthWestern Corporation	SFP		3,391				
50	Open Access Technology International, Inc.	SFP			28			28
51	Platte River Power Authority	LFP	54,600	54,600	282,377		10,258	292,635
52	Portland General Electric Company	LFP	26,208	26,208	40,773		3,969	44,742
53	Portland General Electric Company	NF	5,037	5,037	8,799			8,799
54	Portland General Electric Company	OLF		1,152			183	183
55	Portland General Electric Company	SFP	4,680	4,680	8,035			8,035
56	Public Service Company of Colorado	AD					96	96
57	Public Service Company of Colorado	LFP	126,282	126,282	834,869		75,733	910,602
58	Public Service Company of Colorado	NF	48,608	48,608	511,977		51,612	563,589
59	Sierra Pacific Power Company	NF	1,601	1,601	9,072		192	9,264
60	Surprise Valley Electrification Corp.	OLF					2,088	2,088
61	Tri-State Generation and Transmission Association, Inc.	LFP	104,832	104,832	311,950		2,625	314,575
62	Tri-State Generation and Transmission Association, Inc.	NF	15,011	15,011	172,499		8,914	181,413
63	Umatilla Electric Cooperative	SFP	528,528	528,528	471,900			471,900
64	Western Area Power Administration	FNS	205,854	205,854	1,338,294		191,834	1,530,128
65	Western Area Power Administration	NF	340,212	340,212	1,137,536		52,064	1,189,600
66	Western Area Power Administration	OS					(844)	(844)
67	Western Area Power Administration	SFP	86,616	86,616	252,750			252,750
68	Accrual True-Up						(1,326,915)	(1,326,915)
	TOTAL		5,209,808	5,206,891	36,977,920	36,487	6,676,261	43,690,668

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

Reimbursement for third-party services.

(e) Concept: StatisticalClassificationCode

Settlement adjustment.

(f) Concept: StatisticalClassificationCode

Ancillary services.

(g) Concept: StatisticalClassificationCode

Ancillary services.

(h) Concept: StatisticalClassificationCode

Ancillary services.

(i) Concept: StatisticalClassificationCode

Settlement adjustment.

(j) Concept: StatisticalClassificationCode

Ancillary services.

(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

Ancillary services.

(p) Concept: StatisticalClassificationCode

Settlement adjustment.

(q) Concept: StatisticalClassificationCode

Ancillary services.

(r) Concept: StatisticalClassificationCode

Ancillary services.

(s) Concept: StatisticalClassificationCode

Bonneville Power Administration - Contract Termination Dates: October 2025, November 2025, January 2026, April 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 2028, December 2028, January 2029, July 2029, September 2029, October 2029, November 2029, November 2033, December 2041, and evergreen.

(t) Concept: StatisticalClassificationCode

Ancillary services.

(u) Concept: StatisticalClassificationCode

Ancillary services.

(v) Concept: StatisticalClassificationCode

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

(w) Concept: StatisticalClassificationCode

Bonneville Power Administration - Legacy Contract executed between PacifiCorp and Bonneville Power Administration concerning the exchange of transmission services over agreed-upon facilities ("Midpoint-Meridian Transmission Agreement", Rate Schedule 369). This agreement runs concurrently with the AC Intertie Agreement (Rate Schedule 368), which terminates when the facilities subject to that agreement are taken out of service. See also page 328, Transmission of electricity for others in this Form 3Q.

(x) Concept: StatisticalClassificationCode

Use of facilities.

(y) Concept: StatisticalClassificationCode

Ancillary services.

(z) Concept: StatisticalClassificationCode

Ancillary services.

(aa) Concept: StatisticalClassificationCode

Reimbursement for third-party services.

(ab) Concept: StatisticalClassificationCode

Settlement adjustment.

(ac) Concept: StatisticalClassificationCode

Ancillary services.

(ad) Concept: StatisticalClassificationCode

Reimbursement for third-party services.

(ae) Concept: StatisticalClassificationCode

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

(af) Concept: StatisticalClassificationCode

Reimbursement for third-party services.

(ag) Concept: StatisticalClassificationCode
Use of facilities.
(ah) Concept: StatisticalClassificationCode
Settlement adjustment.
(ai) Concept: StatisticalClassificationCode
Ancillary services.
(aj) Concept: StatisticalClassificationCode
Idaho Power Company - contract termination dates: July 1, 2029 and May 1, 2030.
(ak) Concept: StatisticalClassificationCode
Use of facilities.
(al) 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.
(am) Concept: StatisticalClassificationCode
Ancillary services.
(an) Concept: StatisticalClassificationCode
Settlement adjustment.
(ao) Concept: StatisticalClassificationCode
Ancillary services.
(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
Portland General Electric Company - contract termination date: April 1, 2027.
(bc) Concept: StatisticalClassificationCode
Use of facilities.
(bd) Concept: StatisticalClassificationCode
Portland General Electric Company - contract termination date: Upon two years written notice.
(be) Concept: StatisticalClassificationCode
Settlement adjustment.
(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
Use of facilities.
(bk) Concept: StatisticalClassificationCode
Surprise Valley Electrification Corp. - Contract Termination Date: Evergreen.
(bl) Concept: StatisticalClassificationCode
Ancillary services.
(bm) Concept: StatisticalClassificationCode
Tri-State Generation and Transmission Association, Inc. - contract termination date: The date that all generating plants comprising PacifiCorp resources associated with this agreement have been retired from service or interests transferred.

(bn) Concept: StatisticalClassificationCode
Ancillary services.
(bo) Concept: StatisticalClassificationCode
Umatilla Electric Cooperative - Contract Termination Date: July 31, 2029, and it shall automatically renew for successive five year periods until terminated by either party.
(bq) Concept: StatisticalClassificationCode
Ancillary services.
(bq) Concept: StatisticalClassificationCode
Use of facilities.
(br) 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.
(bs) Concept: StatisticalClassificationCode
Ancillary services.
(bt) Concept: StatisticalClassificationCode
Ancillary services.
(bu) Concept: OtherChargesTransmissionOfElectricityByOthers
Reimbursement for third-party services.
(bv) Concept: OtherChargesTransmissionOfElectricityByOthers
Reimbursement for third-party services.
(bw) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(bx) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(by) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(bz) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(ca) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(cb) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cc) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cd) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(ce) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(cf) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(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
Reimbursement for third-party services.
(cp) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(cq) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cr) Concept: OtherChargesTransmissionOfElectricityByOthers
Reimbursement for third-party services.
(cs) Concept: OtherChargesTransmissionOfElectricityByOthers
Reimbursement for third-party services.
(ct) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(cu) Concept: OtherChargesTransmissionOfElectricityByOthers

Settlement adjustment.
(cv) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cw) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(cx) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cy) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(cz) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(da) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(db) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(dc) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(dd) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(de) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(df) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dg) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(dh) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(di) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dj) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dk) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dl) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(dm) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(dn) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(do) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dp) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dq) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(dr) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(ds) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dt) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(du) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(dv) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dw) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dx) 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.

Name of Respondent: PacifiCorp		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ 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			4,220,161		4,220,161
2	Steam Production Plant	236,940,437				236,940,437
3	Nuclear Production Plant					
4	Hydraulic Production Plant- Conventional	16,825,105		157,366		16,982,471
5	Hydraulic Production Plant- Pumped Storage					
5.1	Solar Production Plant	13,548		51,215		64,763
5.2	Wind Production Plant	72,060,853				72,060,853
5.3	Other Renewable Production Plant	2,516,034				2,516,034
6	Other Production Plant	41,762,934				41,762,934
7	Transmission Plant	104,293,155				104,293,155
8	Distribution Plant	130,806,076				130,806,076
9	General Plant	46,327,922		178,199		46,506,121
9.1	Energy Storage Plant					
10	Common Plant-Electric					
11	TOTAL	651,546,064	0	4,606,941		656,153,005

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ 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 \$11,414,588 during the six-month period ended June 30, 2025.
(b) Concept: DepreciationExpenseForAssetRetirementCostsExcludingAmortizationOfAcquisitionAdjustments
Generally, PacifiCorp records the depreciation expense of asset retirement obligations as a regulatory asset.

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
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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, Purchase 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)		104,255		
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)	(39,718,032)	(51,253,125)		
46	TOTAL	(39,718,032)	(51,148,870)		

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
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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	6,087,196	328,550	8,960	28	8
2	February	5,379,077	257,858	9,283	12	8
3	March	5,419,802	367,215	7,935	18	8
4	Total for Quarter 1	16,886,075	953,623			
5	April	4,866,601	189,351	7,719	1	9
6	May	5,258,318	188,631	9,320	30	18
7	June	5,795,304	202,643	11,006	30	18
8	Total for Quarter 2	15,920,223	580,625			
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: 08/20/2025	Year/Period of Report End of: 2025/ Q2
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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.

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
	(2) <input type="checkbox"/> A Resubmission		

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	18,515	23	8	9,167	696	3,443		3,751	1,458
2	February	17,540	12	8	9,478	707	3,547		2,419	1,389
3	March	15,630	18	8	8,112	527	3,558		2,209	1,224
4	Total for Quarter 1				26,757	1,930	10,548		8,379	4,071
5	April	14,108	1	9	7,881	468	4,200		343	1,216
6	May	17,359	30	18	9,511	397	4,200		1,507	1,744
7	June	19,989	30	18	11,186	419	4,831		1,572	1,981
8	Total for Quarter 2				28,578	1,284	13,231		3,422	4,941
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				65,335	3,214	23,779		11,801	9,012

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ 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.

Name of Respondent: PacifiCorp	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 08/20/2025	Year/Period of Report End of: 2025/ Q2
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Monthly ISO/RTO 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 Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
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).
5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

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