

THIS FILING IS

Item 1: ☒ An Initial (Original) Submission OR ☐ Resubmission No. \_\_\_\_\_

Form 1 Approved  
OMB No.1902-0021  
(Expires 12/31/2019)  
Form 1-F Approved  
OMB No.1902-0029  
(Expires 12/31/2019)  
Form 3-Q Approved  
OMB No.1902-0205  
(Expires 12/31/2019)



# 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 2018/Q3

## 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 and Licensees Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

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

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

#### III. What and Where to Submit

(a) Submit FERC Forms 1 and 3-Q electronically through the forms submission software. Retain one copy of each report for your files. Any electronic submission must be created by using the forms submission software provided free by the Commission at its web site: <http://www.ferc.gov/docs-filing/forms/form-1/elec-subm-soft.asp>. The software is used to submit the electronic filing to the Commission via the Internet.

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

(c) Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:

Secretary  
Federal Energy Regulatory Commission  
888 First Street, NE  
Washington, DC 20426

(d) For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

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

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

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

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

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases."

The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (f) Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders," and "CPA Certification Statement" have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission's website at <http://www.ferc.gov/help/how-to.asp>.

- (g) Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <http://www.ferc.gov/docs-filing/forms/form-1/form-1.pdf> and <http://www.ferc.gov/docs-filing/forms.asp#3Q-gas>.

#### **IV. When to Submit:**

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

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

b) FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

**V. Where to Send Comments on Public Reporting Burden.**

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

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

## GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. **The "Date of Report" included in the header of each page is to be completed only for resubmissions** (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, submit the electronic filing using the form submission software only. Please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

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

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

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

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

termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

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

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

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

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

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

#### DEFINITIONS

I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

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

## EXCERPTS FROM THE LAW

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

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

(3) 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

(4) 'Person' means an individual or a corporation;

(5) 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power; .....

(11) "project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

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

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

"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special\* reports as the Commission may be 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 salt be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies\*.10

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be 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 <u>2018/Q3</u>	
03 Previous Name and Date of Change <i>(if name changed during year)</i> <div style="text-align: right; margin-top: 10px;">/ /</div>		
04 Address of Principal Office at End of Period <i>(Street, City, State, Zip Code)</i> 825 N.E. Multnomah Street, Suite 1900, Portland, OR 97232		
05 Name of Contact Person Mark Reis	06 Title of Contact Person Corporate Accounting Director	
07 Address of Contact Person <i>(Street, City, State, Zip Code)</i> 825 N.E. Multnomah Street, Suite 1900, Portland, OR 97232		
08 Telephone of Contact Person, <i>Including Area Code</i> (503) 813-6859	09 This Report Is (1) <input checked="" type="checkbox"/> An Original      (2) <input type="checkbox"/> A Resubmission	10 Date of Report <i>(Mo, Da, Yr)</i> <div style="text-align: right; margin-top: 10px;">/ /</div>
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  <div style="text-align: center; margin-top: 10px;">Nikki L. Kobliha (Signature on file)</div>	04 Date Signed <i>(Mo, Da, Yr)</i> 11/16/2018
02 Title Vice President, CFO and Treasurer		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

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".

[illegible]

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of 2018/Q3
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IMPORTANT CHANGES DURING THE QUARTER/YEAR			
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>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.</p> <p>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 Page 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.</p> <p>11. (Reserved.)</p> <p>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.</p> <p>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.</p> <p>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.</p>			

PAGE 108 INTENTIONALLY LEFT BLANK SEE PAGE 109 FOR REQUIRED INFORMATION.
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

# 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
<b>California<sup>(1)</sup></b>			
None			
<b>Idaho<sup>(2)</sup></b>			
Ririe	07/12/2018	07/12/2028	—
<b>Oregon<sup>(3)</sup></b>			
Arlington	04/17/2018	04/17/2023	3.5%
Bend	06/29/2018	12/31/2018	5.0%
Chiloquin	05/09/2018	05/09/2028	3.5%
Eagle Point	07/23/2018	07/23/2023	7.0%
Merrill	03/16/2018	03/16/2028	5.0%
Monroe	09/12/2018	09/12/2038	5.0%
Talent	04/20/2018	04/20/2028	7.0%
<b>Utah<sup>(4)</sup></b>			
Brigham City	05/01/2018	05/01/2028	—
Cedar Highlands	06/01/2018	06/01/2028	—
Clinton	05/01/2018	05/01/2028	—
Farr West	09/01/2018	09/01/2028	—
Fruit Heights	07/19/2018	07/19/2038	—
Herriman	08/01/2018	08/01/2038	—
Lehi	06/11/2018	06/11/2023	—
Minersville	04/16/2018	04/16/2028	—
Naples	05/01/2018	05/01/2028	—
Roy	04/01/2018	04/01/2028	—
Sunset	04/15/2018	04/15/2028	—
Taylorsville	08/18/2018	08/18/2028	—
<b>Washington<sup>(4)</sup></b>			
None			
<b>Wyoming<sup>(5)</sup></b>			
Casper	01/01/2018	01/01/2038	7.0%
Evanston	02/27/2018	02/27/2043	1.0%

(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. The franchise agreement for Bend, Oregon is the fourth extension of the agreement that took effect on August 31, 2007.

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

(5) 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. The franchise agreement fee for Casper, Wyoming is expected to be reduced to 5.0%, after four years.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
PacifiCorp			2018/Q3
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

**ITEM 2.**

None.

**ITEM 3.**

None.

**ITEM 4.**

None.

**ITEM 5.**

In May 2018, PacifiCorp filed an update to its 2017 Integrated Resource Plan ("IRP") with state commissions, previously filed in April 2017. The IRP updated preferred portfolio includes investments in renewable energy resources, upgrades to PacifiCorp's existing wind fleet, energy efficiency measures to meet future customer needs and incorporates building an additional transmission line segment to facilitate the expansion of wind generation. Collectively, these resources contribute to meeting the capacity need identified in PacifiCorp's updated load-and-balance and are on track to be in service by the end of 2020.

For the nine-month period ended September 30, 2018, PacifiCorp did not significantly increase or decrease its transmission or distribution territory.

**ITEM 6.**

*Long-term Debt*

In July 2018, PacifiCorp issued \$600 million of its 4.125% First Mortgage Bonds due January 2049. PacifiCorp used a portion of the net proceeds to repay all of PacifiCorp's \$500 million 5.65% First Mortgage Bonds due July 2018 and intends to use the remaining net proceeds to fund capital expenditures and for general corporate purposes.

PacifiCorp currently has regulatory authority from the Oregon Public Utility Commission ("OPUC") and the Idaho Public Utilities Commission ("IPUC") to issue an additional \$725 million of long-term debt. PacifiCorp must make a notice filing with the Washington Utilities and Transportation Commission prior to any future issuance. State commission authorizations for this issuance and future issuances are as follows:

- IPUC – Case No. PAC-E-14-05, Order No. 33083, dated July 29, 2014, effective through June 30, 2019.
- OPUC – Docket No. UF-4288, Order No. 14-268, dated July 22, 2014.

As of September 30, 2018, PacifiCorp had \$170 million of letters of credit providing credit enhancement and liquidity support for variable-rate tax-exempt bond obligations totaling \$168 million plus interest. These letters of credit were fully available as of September 30, 2018 and expire periodically through March 2019.

For further discussion of recent financing transactions, refer to Note 5 of Notes to Financial Statements, in this Form No. 3-Q.

**ITEM 7.**

None.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
PacifiCorp			2018/Q3
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

**ITEM 8.**

For the nine-month period ended September 30, 2018, PacifiCorp's bargaining unit wage scale changes were as follows:

Unions Represented	% Increase <sup>(1)</sup>	Effective Date(s)	Estimated Annual Financial Impact <sup>(2)</sup>
IBEW 57 Combustion Turbine (UT)	1.86%	01/26/2018	\$ 59,125
IBEW 57 Laramie (WY)	1.04%	06/26/2018	5,854
IBEW 57 Power Delivery (UT, ID & WY)	1.83%	01/26/2018	1,491,243
IBEW 57 Power Supply (UT, ID & WY)	1.86%	01/26/2018	694,211
IBEW 77 (WA)	2.10%	01/26/2018	24,084
IBEW 125 (OR, WA)	2.33%	01/26/2018	621,398
IBEW 659 (OR, CA)	1.37%	04/26/2018	435,317
UWUA 127 (WY)	0.71%	09/26/2018	324,013
UWUA 197 (OR)	1.20%	05/26/2018	18,358
Total			\$ 3,673,603

- (1) This percentage increase represents the increase in wages from the effective date of the increase to the end of the calendar year as compared to the wage scale of the prior calendar year.
- (2) The estimated annual impact is based on the time period from the effective date of the increase to the end of the calendar year. Some amounts may be reimbursed by joint owners.

**ITEM 9.**

Refer to Note 10 of Notes to Financial Statements, in this Form No. 3-Q for information regarding certain legal proceedings affecting PacifiCorp.

**ITEM 10.**

For the nine-month period ended September 30, 2018, Pacific Minerals, Inc., a wholly owned subsidiary of PacifiCorp, declared and paid a dividend of \$18 million to PacifiCorp. In addition, Fossil Rock Fuels, LLC, a wholly owned subsidiary of PacifiCorp, distributed \$4 million of dividends, consisting of \$2 million unappropriated retained earnings distribution and \$2 million return of capital to PacifiCorp.

There have been no officer, director or security holder transactions during the nine-month period ended September 30, 2018, other than preferred and common stock dividends declared and paid.

**ITEM 11.**

(Reserved.)

**ITEM 12.**

None.

**ITEM 13.**

Gary W. Hoogeveen was appointed President, Rocky Mountain Power, a division of PacifiCorp, on June 1, 2018.

On January 10, 2018, Gregory E. Abel resigned as PacifiCorp's Chairman of the Board of Directors and Chief Executive Officer and William J. Fehrman was elected as PacifiCorp's Chairman of the Board of Directors and Chief Executive Officer.

**ITEM 14.**

Not applicable.

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
PacifiCorp		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	End of 2018/Q3

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	28,180,366,114	27,861,824,875
3	Construction Work in Progress (107)	200-201	876,467,787	676,995,960
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		29,056,833,901	28,538,820,835
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	10,715,663,784	10,301,826,872
6	Net Utility Plant (Enter Total of line 4 less 5)		18,341,170,117	18,236,993,963
7	Nuclear Fuel in Process of Ref., Conv.,Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		18,341,170,117	18,236,993,963
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		13,543,375	13,710,649
19	(Less) Accum. Prov. for Depr. and Amort. (122)		3,122,224	3,045,138
20	Investments in Associated Companies (123)		69,928	69,928
21	Investment in Subsidiary Companies (123.1)	224-225	183,346,200	186,007,067
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		100,923,341	97,005,097
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		20,805,359	5,835,163
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		5,995,407	766,962
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		321,561,386	300,349,728
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		9,779,404	4,805,006
36	Special Deposits (132-134)		122,468	9,003,656
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		274,197,256	8,735,365
39	Notes Receivable (141)		5,733,776	2,730,593
40	Customer Accounts Receivable (142)		471,115,677	419,318,429
41	Other Accounts Receivable (143)		50,805,372	46,887,023
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		8,782,208	9,773,266
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		489,395	73,462,590
45	Fuel Stock (151)	227	185,727,603	197,499,391
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	243,437,594	235,276,870
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0





Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
FOOTNOTE DATA			

**Schedule Page: 110 Line No.: 44 Column: d**

As of December 31, 2017, Account 146, Accounts receivable from associated companies, included \$71,800,895 of income taxes receivable from Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

**Schedule Page: 110 Line No.: 77 Column: d**

The credit balance represents a timing difference between work incurred and advances received from customers.

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)	250-251	3,417,945,896	3,417,945,896
3	Preferred Stock Issued (204)	250-251	2,397,600	2,397,600
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	1,102,063,956	1,102,063,956
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	41,101,061	41,101,061
11	Retained Earnings (215, 215.1, 216)	118-119	3,187,069,742	2,984,484,352
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	103,676,428	104,337,295
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-14,744,031	-15,266,178
16	Total Proprietary Capital (lines 2 through 15)		7,757,308,530	7,554,861,860
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	7,055,275,000	7,041,475,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		38,778	47,048
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		11,056,012	10,464,531
24	Total Long-Term Debt (lines 18 through 23)		7,044,257,766	7,031,057,517
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		17,089,248	18,233,170
27	Accumulated Provision for Property Insurance (228.1)		7,937,267	6,095,041
28	Accumulated Provision for Injuries and Damages (228.2)		21,223,122	13,502,436
29	Accumulated Provision for Pensions and Benefits (228.3)		141,303,162	167,737,085
30	Accumulated Miscellaneous Operating Provisions (228.4)		34,482,084	34,624,221
31	Accumulated Provision for Rate Refunds (229)		1,231,062	5,099,189
32	Long-Term Portion of Derivative Instrument Liabilities		22,058,043	24,804,055
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		228,314,297	214,900,520
35	Total Other Noncurrent Liabilities (lines 26 through 34)		473,638,285	484,995,717
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	80,000,000
38	Accounts Payable (232)		451,927,437	436,508,588
39	Notes Payable to Associated Companies (233)		0	9,005,123
40	Accounts Payable to Associated Companies (234)		139,109,203	146,997,905
41	Customer Deposits (235)		48,418,080	47,576,366
42	Taxes Accrued (236)	262-263	191,643,497	46,331,988
43	Interest Accrued (237)		107,016,404	119,870,086
44	Dividends Declared (238)		40,475	40,475
45	Matured Long-Term Debt (239)		0	0

[illegible]

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
FOOTNOTE DATA			

**Schedule Page: 112 Line No.: 39 Column: d**

Represents amounts due to Pacific Minerals, Inc., a wholly owned subsidiary of PacifiCorp, pursuant to an umbrella loan agreement for which the interest rate is determined daily and is equal to the lowest cost of short-term borrowings PacifiCorp could otherwise incur externally. At December 31, 2017, the interest rate on the outstanding loan balance was 1.83%.

**Schedule Page: 112 Line No.: 42 Column: c**

As of September 30, 2018, Account 236, Taxes accrued, included \$76,506,533 of income taxes 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 (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
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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

5. Do not report fourth quarter data in columns (e) and (f)

6. 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.

7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

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)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	3,790,153,174	3,959,000,552	1,412,068,859	1,433,321,798
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,813,225,641	1,772,669,938	676,800,804	626,300,774
5	Maintenance Expenses (402)	320-323	314,405,839	313,252,069	98,176,609	101,211,011
6	Depreciation Expense (403)	336-337	548,611,852	546,577,016	185,369,094	182,165,753
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	35,091,602	31,032,497	11,624,232	10,569,140
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	3,812,396	3,812,396	1,270,798	1,270,798
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		112,706	112,880	37,568	37,627
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	262-263	150,480,733	148,140,370	48,895,132	49,503,673
15	Income Taxes - Federal (409.1)	262-263	120,326,502	233,745,653	31,026,374	87,383,809
16	- Other (409.1)	262-263	36,089,087	38,049,303	12,686,565	14,355,439
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	244,317,085	433,390,884	84,541,474	150,103,962
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	301,554,496	413,481,292	81,797,539	127,995,394
19	Investment Tax Credit Adj. - Net (411.4)	266	-2,425,876	-2,780,250	-808,625	-926,750
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)		182	177		
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		2,962,492,889	3,104,521,287	1,067,822,486	1,093,979,842
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		827,660,285	854,479,265	344,246,373	339,341,956

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2018/Q3	
STATEMENT OF INCOME FOR THE YEAR (Continued)							
<p>9. Use page 122 for important notes regarding the statement of income for any account thereof.</p> <p>10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.</p> <p>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.</p> <p>12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.</p> <p>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.</p> <p>14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.</p> <p>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.</p>							
ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY			
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	Line No.	
						1	
3,790,153,174	3,959,000,552					2	
						3	
1,813,225,641	1,772,669,938					4	
314,405,839	313,252,069					5	
548,611,852	546,577,016					6	
						7	
35,091,602	31,032,497					8	
3,812,396	3,812,396					9	
						10	
						11	
112,706	112,880					12	
						13	
150,480,733	148,140,370					14	
120,326,502	233,745,653					15	
36,089,087	38,049,303					16	
244,317,085	433,390,884					17	
301,554,496	413,481,292					18	
-2,425,876	-2,780,250					19	
						20	
						21	
182	177					22	
						23	
						24	
2,962,492,889	3,104,521,287					25	
827,660,285	854,479,265					26	

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2018/Q3	
STATEMENT OF INCOME FOR THE YEAR (continued)							
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)	
			Current Year (c)	Previous Year (d)			
27	Net Utility Operating Income (Carried forward from page 114)		827,660,285	854,479,265	344,246,373	339,341,956	
28	Other Income and Deductions						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues From Merchandising, Jobbing and Contract Work (415)		1,132,419	1,162,792	532,986	449,180	
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		992,143	992,988	470,836	233,472	
33	Revenues From Nonutility Operations (417)						
34	(Less) Expenses of Nonutility Operations (417.1)		57,759	51,076	17,111	17,025	
35	Nonoperating Rental Income (418)		270,332	258,536	128,424	105,096	
36	Equity in Earnings of Subsidiary Companies (418.1)	119	19,507,161	7,706,869	8,970,125	5,142,876	
37	Interest and Dividend Income (419)		9,714,016	5,976,846	3,167,488	2,190,273	
38	Allowance for Other Funds Used During Construction (419.1)		24,206,037	21,324,447	8,926,790	7,325,115	
39	Miscellaneous Nonoperating Income (421)		1,010,141	1,534,415	924,394	546,326	
40	Gain on Disposition of Property (421.1)		693,600	173,348	472,247	50,199	
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		55,483,804	37,093,189	22,634,507	15,558,568	
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		32,391	51,467	21,679	796	
44	Miscellaneous Amortization (425)		996,395	996,006	332,373	332,211	
45	Donations (426.1)		1,552,215	1,697,593	441,755	502,853	
46	Life Insurance (426.2)		-3,797,614	-5,522,791	-1,873,370	-2,931,079	
47	Penalties (426.3)		1,071,502	-48,322	1,052,102	15,906	
48	Exp. for Certain Civic, Political & Related Activities (426.4)		938,979	1,042,910	375,642	309,532	
49	Other Deductions (426.5)		6,759,138	3,972,979	6,028,274	3,431,650	
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		7,553,006	2,189,842	6,378,455	1,661,869	
51	Taxes Applic. to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	218,789	204,664	61,982	62,221	
53	Income Taxes-Federal (409.2)	262-263	859,526	1,816,992	552,299	1,195,591	
54	Income Taxes-Other (409.2)	262-263	193,999	246,899	125,081	162,461	
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	49,102,997	39,942,283	22,414,950	14,488,592	
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	50,037,633	41,284,293	23,582,875	16,175,073	
57	Investment Tax Credit Adj.-Net (411.5)						
58	(Less) Investment Tax Credits (420)		157,561	158,628	47,351	47,962	
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		180,117	767,917	-475,914	-314,170	
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		47,750,681	34,135,430	16,731,966	14,210,869	
61	Interest Charges						
62	Interest on Long-Term Debt (427)		269,404,874	269,899,695	89,460,330	89,984,914	
63	Amort. of Debt Disc. and Expense (428)		3,026,869	3,091,480	977,583	1,030,493	
64	Amortization of Loss on Reaquired Debt (428.1)		438,692	479,696	146,231	159,898	
65	(Less) Amort. of Premium on Debt-Credit (429)		8,270	8,270	2,757	2,757	
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)						
67	Interest on Debt to Assoc. Companies (430)		59,252	19,867			
68	Other Interest Expense (431)		13,257,431	10,403,376	4,778,643	3,643,782	
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		12,813,832	11,803,451	4,748,238	3,776,883	
70	Net Interest Charges (Total of lines 62 thru 69)		273,365,016	272,082,393	90,611,792	91,039,447	
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		602,045,950	616,532,302	270,366,547	262,513,378	
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)	262-263					
77	Extraordinary Items After Taxes (line 75 less line 76)						
78	Net Income (Total of line 71 and 77)		602,045,950	616,532,302	270,366,547	262,513,378	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
FOOTNOTE DATA			

**Schedule Page: 114 Line No.: 6 Column: c**

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 \$11,817,565 and \$11,227,088 during the nine-month periods ended September 30, 2018 and 2017, respectively, and \$3,880,216 and \$3,747,308 during the three-month periods ended September 30, 2018 and 2017, respectively.

**Schedule Page: 114 Line No.: 7 Column: c**

Generally, PacifiCorp records the depreciation expense of asset retirement obligations as either a regulatory asset or liability.

**Schedule Page: 114 Line No.: 14 Column: c**

Payroll taxes are generally charged to operations and maintenance expense and construction work in progress. Payroll taxes were \$31,445,168 and \$30,984,332 during the nine-month periods ended September 30, 2018 and 2017, respectively, and \$10,006,122 and \$9,660,051 during the three-month periods ended September 30, 2018 and 2017, respectively.

**Schedule Page: 114 Line No.: 24 Column: c**

Generally, PacifiCorp records the accretion expense of asset retirement obligations as either a regulatory asset or liability.



Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3 End of _____
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**STATEMENT OF RETAINED EARNINGS**

- Do not report Lines 49-53 on the quarterly version.
- Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
- 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)
- State the purpose and amount of each reservation or appropriation of retained earnings.
- 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.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
- 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.
- If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

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		2,948,638,352	2,778,346,006
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		582,538,789	608,825,433
17	Appropriations of Retained Earnings (Acct. 436)			
18	Appropriation of excess earnings at certain hydroelectric generating facilities	215.1	-8,732,124	( 10,591,983)
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		-8,732,124	( 10,591,983)
23	Dividends Declared-Preferred Stock (Account 437)			
24	Preferred Stock, various series and rates	238	-121,427	( 121,427)
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-121,427	( 121,427)
30	Dividends Declared-Common Stock (Account 438)			
31	Common Stock	238	-400,000,000	( 500,000,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-400,000,000	( 500,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings	216.1	20,168,028	2,716,428
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		3,142,491,618	2,879,174,457
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

STATEMENT OF RETAINED EARNINGS

- | 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) |
|----------|--|-------------------------------------|---|--|
| 41       |  |                                     |   |  |
| 42       |  |                                     |   |  |
| 43       |  |                                     |   |  |
| 44       |  |                                     |   |  |
| 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)  |                                     | 44,578,124                                    | 35,846,000                                     |
| 47       | TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)       |                                     | 44,578,124                                    | 35,846,000                                     |
| 48       | TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1) |                                     | 3,187,069,742                                 | 2,915,020,451                                  |
|          | UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.2)       |                                     |   |  |
|          | 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       |  |                                     |   |  |
| 53       | Balance-End of Year (Total lines 49 thru 52)                           |                                     |   |  |

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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 (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
FOOTNOTE DATA			

**Schedule Page: 118 Line No.: 24 Column: c**

Outstanding shares of preferred stock as of September 30, 2018 and declared dividends on preferred stock during the nine-month period ended September 30, 2018 were as follows:

	<u>Shares</u>	<u>Dividend</u>
6.00% Serial Preferred	5,930	\$ 26,685
7.00% Serial Preferred	18,046	94,742
	<u>23,976</u>	<u>\$121,427</u>

**Schedule Page: 118 Line No.: 24 Column: d**

Outstanding shares of preferred stock as of September 30, 2017 and declared dividends on preferred stock during the nine-month period ended September 30, 2017 were as follows:

	<u>Shares</u>	<u>Dividend</u>
6.00% Serial Preferred	5,930	\$ 26,685
7.00% Serial Preferred	18,046	94,742
	<u>23,976</u>	<u>\$121,427</u>

**Schedule Page: 118 Line No.: 37 Column: c**

For the nine-month period ended September 30, 2018, paid distributions from subsidiaries of PacifiCorp were as follows:

Pacific Minerals, Inc.	\$18,000,000
Fossil Rock Fuels, LLC	2,023,000
Trapper Mining Inc.	145,028
	<u>\$20,168,028</u>

**Schedule Page: 118 Line No.: 37 Column: d**

For the nine-month period ended September 30, 2017, paid distributions from subsidiaries of PacifiCorp were as follows:

Fossil Rock Fuels, LLC	\$ 2,687,000
Trapper Mining Inc.	29,428
	<u>\$ 2,716,428</u>

**Schedule Page: 118 Line No.: 46 Column: c**

The balance in Account 215.1, Appropriated retained earnings - Amortization reserve, Federal, is due to requirements of certain hydroelectric relicensing projects.

**Schedule Page: 118 Line No.: 46 Column: d**

The balance in Account 215.1, Appropriated retained earnings - Amortization reserve, Federal, is due to requirements of certain hydroelectric relicensing projects.

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
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**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 Instruction 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)	602,045,950	616,532,302
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	561,809,266	561,999,733
5	Amortization:	39,919,882	35,860,561
6			
7			
8	Deferred Income Taxes (Net)	-58,172,047	18,567,582
9	Investment Tax Credit Adjustment (Net)	-2,583,437	-2,938,878
10	Net (Increase) Decrease in Receivables	-44,139,655	24,584,613
11	Net (Increase) Decrease in Inventory	3,611,064	-1,046,843
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	110,971,023	110,874,897
14	Net (Increase) Decrease in Other Regulatory Assets	-14,965,298	7,100,833
15	Net Increase (Decrease) in Other Regulatory Liabilities	142,321,927	14,162,273
16	(Less) Allowance for Other Funds Used During Construction	24,206,037	21,324,447
17	(Less) Undistributed Earnings from Subsidiary Companies	-660,867	4,990,441
18	Amounts Due To/From Affiliates (Net)	143,815,672	74,253,896
19	Derivative Collateral (Net)	4,800,000	-3,900,000
20	Other Operating Activities:	-764,495	1,090,912
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	1,465,124,682	1,430,826,993
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-737,639,473	-574,702,765
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	-24,206,037	-21,324,447
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-713,433,436	-553,378,318
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	2,997,451	864,698
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies	2,000,000	2,839,000
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
STATEMENT OF CASH FLOWS					
<p>(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.</p> <p>(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.</p> <p>(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.</p>					
Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)		
46	Loans Made or Purchased				
47	Collections on Loans				
48					
49	Net (Increase) Decrease in Receivables				
50	Net (Increase ) Decrease in Inventory				
51	Net (Increase) Decrease in Allowances Held for Speculation				
52	Net Increase (Decrease) in Payables and Accrued Expenses				
53	Other Investing Activities:	-2,845,926	4,420,901		
54					
55					
56	Net Cash Provided by (Used in) Investing Activities				
57	Total of lines 34 thru 55)	-711,281,911	-545,253,719		
58					
59	Cash Flows from Financing Activities:				
60	Proceeds from Issuance of:				
61	Long-Term Debt (b)	593,400,390			
62	Preferred Stock				
63	Common Stock				
64	Other (provide details in footnote):				
65					
66	Net Increase in Short-Term Debt (c)				
67	Other (provide details in footnote):				
68					
69					
70	Cash Provided by Outside Sources (Total 61 thru 69)	593,400,390			
71					
72	Payments for Retirement of:				
73	Long-term Debt (b)	-586,200,000	-50,000,000		
74	Preferred Stock				
75	Common Stock				
76	Other (provide details in footnote):	-10,067,283	-1,265,416		
77	Repayment of Capital Lease Obligations	-1,379,849	-4,195,629		
78	Net Decrease in Short-Term Debt (c)	-79,983,722	-269,908,667		
79					
80	Dividends on Preferred Stock	-121,427	-121,427		
81	Dividends on Common Stock	-400,000,000	-500,000,000		
82	Net Cash Provided by (Used in) Financing Activities				
83	(Total of lines 70 thru 81)	-484,351,891	-825,491,139		
84					
85	Net Increase (Decrease) in Cash and Cash Equivalents				
86	(Total of lines 22,57 and 83)	269,490,880	60,082,135		
87					
88	Cash and Cash Equivalents at Beginning of Period	28,361,739	14,910,747		
89					
90	Cash and Cash Equivalents at End of period	297,852,619	74,992,882		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 4 Column: b**

Includes depreciation expense associated with transportation equipment and capital lease assets of \$13,197,414 and \$15,422,717 during the nine-month periods ended September 30, 2018 and 2017, respectively.

**Schedule Page: 120 Line No.: 5 Column: a**

	Nine-Month Periods Ended September 30,	
	2018	2017
Amortization of software development & other intangibles	\$ 36,087,997	\$ 32,028,503
Amortization of electric plant acquisition adjustments	3,812,396	3,812,396
Amortization of a regulatory asset	19,489	19,662
	<u>\$ 39,919,882</u>	<u>\$ 35,860,561</u>

**Schedule Page: 120 Line No.: 20 Column: a**

	Nine-Month Periods Ended September 30,	
	2018	2017
Depreciation and depletion included in cost of fuel	\$ 1,557,372	\$ 1,528,570
Net gain on sale of property	(723,199)	(162,899)
Write-off of assets under construction	860,415	4,490,255
Change in corporate owned life insurance cash surrender value	(3,763,986)	(5,494,514)
Amortization of debt issuance expenses and bond discount/premium	3,018,599	3,083,210
Change in derivative contract assets/liabilities, net	(777,760)	(687,421)
Other	(935,936)	(1,666,289)
	<u>\$ (764,495)</u>	<u>\$ 1,090,912</u>

**Schedule Page: 120 Line No.: 37 Column: b**

Represents proceeds from the disposal of fixed assets.

**Schedule Page: 120 Line No.: 37 Column: c**

Represents proceeds from the disposal of fixed assets.

**Schedule Page: 120 Line No.: 53 Column: a**

	Nine-Month Periods Ended September 30,	
	2018	2017
Other investments/special funds	\$ 1,546,666	\$ 4,306,305
Temporary facilities	-	(4,687)
Restricted cash	-	1,317,828
Investment in long-term incentive plan securities	(4,392,592)	(1,198,545)
	<u>\$ (2,845,926)</u>	<u>\$ 4,420,901</u>

**Schedule Page: 120 Line No.: 76 Column: a**

	Nine-Month Periods Ended September 30,	
	2018	2017
Net repayments of affiliate borrowing from subsidiary company, Pacific Minerals, Inc.	\$ (9,000,000)	\$ -
Other deferred financing costs	(1,067,283)	(1,265,416)
	<u>\$ (10,067,283)</u>	<u>\$ (1,265,416)</u>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
PacifiCorp			2018/Q3
FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 88 Column: b**

Cash and cash equivalents and restricted cash and cash equivalents consist of the following amounts as of December 31, 2017:

Cash (131)	\$ 4,805,006
Temporary cash investments (136)	8,735,365
Total cash and cash equivalents	<u>13,540,371</u>
Other special funds (128)	5,930,367
Other special deposits (134)	8,891,001
Total restricted cash and cash equivalents	<u>14,821,368</u>
 Total cash and cash equivalents and restricted cash and cash equivalents	 <u>\$ 28,361,739</u>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of <u>2018/Q3</u>
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<p align="center">NOTES TO FINANCIAL STATEMENTS</p> <p>1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.</p> <p>2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.</p> <p>3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</p> <p>4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.</p> <p>7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.</p> <p>8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.</p> <p>9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.</p>
<p>PAGE 122 INTENTIONALLY LEFT BLANK SEE PAGE 123 FOR REQUIRED INFORMATION.</p>



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

**(1) General**

PacifiCorp is a United States 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's subsidiaries support its electric utility operations by providing coal mining services. PacifiCorp is an indirect subsidiary of Berkshire Hathaway Energy Company ("BHE"), a holding company based in Des Moines, Iowa that owns subsidiaries principally engaged in energy businesses. BHE is a consolidated subsidiary of Berkshire Hathaway Inc. ("Berkshire Hathaway").

*Basis of Presentation*

These unaudited financial statements are 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 financial statements as of September 30, 2018 and for the three- and nine-month periods ended September 30, 2018 and 2017. The results of operations for the three- and nine-month periods ended September 30, 2018 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. AC11-132-000, 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. AC11-132-000, PacifiCorp does not eliminate intercompany profit on transactions with equity investees as would be required under GAAP. The accounting treatment described above had 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 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 Docket No. AI07-2-000, "Accounting and Financial Reporting for Uncertainty in Income Taxes." 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.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 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 benefit costs are presented outside of operating income. Additionally, only the service cost component of net benefit costs is eligible for capitalization when all of the other normal criteria for capitalization under GAAP is met. In accordance with FERC Order No. AI18-1-000, PacifiCorp reports the components of net benefit costs for pension and PBOP in accordance with the Uniform System of Accounts and follows GAAP guidance to capitalize only the service cost component of net benefit costs. There are no material rate changes to PacifiCorp's wholesale rate formula or effects on rate base, as a result of capitalizing only the service cost component of pension and PBOP net 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 accordance 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 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, 2017 describes the most significant accounting policies used in the preparation of the unaudited financial statements. There have been no significant changes in PacifiCorp's assumptions regarding significant accounting estimates and policies during the nine-month period ended September 30, 2018.

#### *Subsequent Events*

PacifiCorp has evaluated the impact of events occurring after September 30, 2018 up to November 2, 2018, the date that PacifiCorp's GAAP financial statements were filed with the United States Securities and Exchange Commission and has updated such evaluation for disclosure purposes through November 16, 2018. These unaudited financial statements include all necessary adjustments and disclosures resulting from these evaluations.

## **(2) New Accounting Pronouncements**

In August 2018, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2018-14, which amends FASB Accounting Standards Codification ("ASC") Topic 715, "Compensation - Retirement Benefits." The amendments in this guidance modify the disclosure requirements for employers that sponsor defined benefit pension or other postretirement plans. The amendments in this guidance remove disclosures that no longer are considered cost beneficial, clarify the specific requirements of disclosures and add disclosure requirements identified as relevant. The updated disclosure requirements make a number of changes to improve the effectiveness of disclosures included within notes to financial statements. This guidance is effective for annual reporting periods beginning after December 15, 2020, with early adoption permitted and is required to be adopted retrospectively. The adoption of ASU No. 2018-14 will not have a material impact on PacifiCorp's financial statements and disclosures included within Notes to Financial Statements.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
NOTES TO FINANCIAL STATEMENTS (Continued)			

In February 2016, the FASB issued ASU No. 2016-02, which creates FASB ASC Topic 842, "Leases" and supersedes Topic 840 "Leases." This guidance increases transparency and comparability among entities by recording lease assets and lease liabilities on the comparative balance sheet and disclosing key information about leasing arrangements. A lessee should recognize on the comparative balance sheet a liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term. The recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee have not significantly changed from previous guidance. During 2018, the FASB issued several ASUs that clarified the implementation guidance and provided optional transition practical expedients for ASU No. 2016-02 including ASU No. 2018-01 that allows companies to forgo evaluating existing land easements if they were not previously accounted for under ASC Topic 840, "Leases" and ASU No. 2018-11 that allows companies to apply the new guidance at the adoption date with the cumulative-effect adjustment to the opening balance of retained earnings recognized in the period of adoption. This guidance is effective for interim and annual reporting periods beginning after December 15, 2018, with early adoption permitted and is required to be adopted using a modified retrospective approach. PacifiCorp plans to adopt this guidance effective January 1, 2019 and is currently evaluating the impact of adopting this guidance on its financial statements and disclosures included within Notes to Financial Statements.

### (3) Cash and Cash Equivalents and Restricted Cash and Cash Equivalents

In November 2016, the FASB issued ASU No. 2016-18, which amends FASB ASC Subtopic 230-10, "Statement of Cash Flows - Overall." The amendments in this guidance require that a statement of cash flows explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash and restricted cash equivalents. PacifiCorp adopted this guidance January 1, 2018.

Cash equivalents consist of funds invested in money market mutual funds, United States 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.

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

	2018	2017
Cash (131)	\$ 10	\$ 15
Temporary cash investments (136)	274	60
Total cash and cash equivalents	284	75
Other special funds (128)	14	5
Other special deposits (134)	—	9
Total restricted cash and cash equivalents	14	14
Total cash and cash equivalents and restricted cash and cash equivalents	\$ 298	\$ 89

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
NOTES TO FINANCIAL STATEMENTS (Continued)			

#### (4) Regulatory Matters

##### *Retail Regulated Rates*

The Tax Cuts and Jobs Act enacted on December 22, 2017 ("2017 Tax Reform") enacted significant changes to the Internal Revenue Code, including, among other things, a reduction in the United States federal corporate income tax rate from 35% to 21%. PacifiCorp has agreed to defer the impact of the tax law change with each of its state regulatory bodies. PacifiCorp proposed reducing customer rates for a portion of the lower annual income tax expense resulting from the decrease in federal tax rates and deferring the remainder to offset other costs as approved by the regulatory bodies. In March 2018, PacifiCorp proposed 1% rate reductions in Utah, Wyoming and Idaho. PacifiCorp proposed the rate reductions to be effective May 1, 2018 in Utah, July 1, 2018 in Wyoming and June 1, 2018 in Idaho. In April 2018, the Utah Public Service Commission ("UPSC") ordered a rate reduction of \$61 million, or 3.1%, effective May 1, 2018 through December 31, 2018, based on a preliminary estimate of the revenue requirement impact of 2017 Tax Reform. In November 2018, the UPSC approved an all-party settlement that continues the current rate reduction of \$61 million, with other benefits provided to customers through a combination of a reduction to thermal steam plant and deferral to offset costs in the next general rate case. PacifiCorp filed a partial settlement with the Wyoming Public Service Commission ("WPSC") in April 2018 that provides a rate reduction of \$23 million, or 3.3%, effective July 1, 2018 through June 30, 2019, with the remaining tax savings to be deferred with offsets to other costs. In June 2018, the WPSC approved the rate reduction on an interim basis. In May 2018, the Idaho Public Utilities Commission ("IPUC") approved an all-party settlement to implement a rate reduction of \$6 million, or 2.2%, effective June 1, 2018 through May 31, 2019, to pass back a portion of the tax benefit. The credit may be adjusted following the next phase of the proceeding. In June 2018, PacifiCorp filed reports with the WPSC and IPUC with the calculation of the full impact of the tax law change on revenue requirements. These reports initiated the next phase of the proceedings in these states. The WPSC scheduled a hearing for January 2019. A hearing has not yet been scheduled in Idaho. As of September 30, 2018, the estimated potential refund liability attributable to lower customer rates enabled by the benefits of tax reform was \$112 million.

#### (5) Recent Financing Transactions

##### *Long-term Debt*

In July 2018, PacifiCorp issued \$600 million of its 4.125% First Mortgage Bonds due January 2049. PacifiCorp used a portion of the net proceeds to repay all of PacifiCorp's \$500 million 5.65% First Mortgage Bonds due July 2018 and intends to use the remaining net proceeds to fund capital expenditures and for general corporate purposes.

##### *Credit Facilities*

In April 2018, PacifiCorp amended and restated, its existing \$400 million unsecured credit facility expiring June 2020, increasing the lender commitment to \$600 million, extending the expiration date to June 2021 and increasing from one to two, the available one-year extension options, subject to lender consent.

In April 2018, PacifiCorp amended and restated, its existing \$600 million unsecured credit facility expiring June 2020, extending the expiration date to June 2021 and reducing from two to one, the available one-year extension options, subject to lender consent.

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## (6) Income Taxes

### *Tax Cuts and Jobs Act*

2017 Tax Reform impacts many areas of income tax law. The most material items include the reduction of the federal corporate tax rate from 35% to 21% effective January 1, 2018 and limitations on bonus depreciation for utility property.

In December 2017, the United States Securities and Exchange Commission issued Staff Accounting Bulletin 118 to assist in the implementation process of 2017 Tax Reform by allowing for calculations to be classified as provisional and subject to remeasurement. There are three different classifications for the accounting: (1) completed, (2) not complete but reasonably estimable or (3) not complete and amounts are not reasonably estimable. PacifiCorp has recorded the impacts of 2017 Tax Reform and believes all the impacts to be complete with the exception of the interpretations of the bonus depreciation rules. PacifiCorp has determined the amounts recorded and the interpretations relating to this item to be provisional and subject to remeasurement during the measurement period upon obtaining the necessary additional information to complete the accounting. PacifiCorp believes its interpretations for bonus depreciation to be reasonable, however, as the guidance is clarified estimates may change. PacifiCorp recorded a current tax benefit and deferred tax expense of \$21 million during the three-month period ended September 30, 2018 following clarified bonus depreciation guidance. As a result of 2017 Tax Reform and PacifiCorp's regulatory nature, PacifiCorp reduced the associated deferred income tax liabilities \$8 million and increased regulatory liabilities by the same amount. The accounting will be completed by December 2018.

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

	Three-Month Periods Ended September 30,		Nine-Month Periods Ended September 30,	
	2018	2017	2018	2017
Federal statutory income tax rate	21%	35%	21%	35%
State income tax, net of federal income tax benefit	4	3	4	3
Federal income tax credits	(6)	(5)	(5)	(5)
Effects of ratemaking	(4)	1	(4)	1
Other	(1)	(2)	(2)	(2)
Effective income tax rate	14%	32%	14%	32%

Income tax credits relate primarily to production tax credits earned by PacifiCorp's wind-powered generating facilities. Federal renewable electricity production tax credits 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.

## (7) Employee Benefit Plans

In March 2017, the FASB issued ASU No. 2017-07, which amends FASB ASC Topic 715, "Compensation - Retirement Benefits." The amendments in this guidance require that an employer disaggregate the service cost component from the other components of net benefit cost and report the service cost component with other compensation costs arising from services rendered by the pertinent employees during the period. The other components of net benefit cost are required to be presented separately from the service cost component and outside the subtotal of operating income for GAAP. Additionally, the guidance only allows the service cost component to be eligible for capitalization when applicable. PacifiCorp adopted this guidance January 1, 2018 prospectively for the capitalization of the service cost component on the Comparative Balance Sheet and retrospectively for the presentation of the service cost component and the other components of net benefit cost utilizing the practical expedient to use the amounts previously disclosed in the Notes to Financial Statements as the estimation basis for applying the retrospective presentation requirement. The adoption of this GAAP guidance results in no change to the FERC Statement of Income.

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

	Three-Month Periods		Nine-Month Periods	
	Ended September 30,		Ended September 30,	
	2018	2017	2018	2017
<b>Pension:</b>				
Service cost	\$ —	\$ —	\$ —	\$ —
Interest cost	11	12	32	37
Expected return on plan assets	(18)	(18)	(54)	(54)
Net amortization	3	3	10	10
Net periodic benefit credit	\$ (4)	\$ (3)	\$ (12)	\$ (7)
<b>Other postretirement:</b>				
Service cost	\$ —	\$ 1	\$ 1	\$ 2
Interest cost	3	3	9	10
Expected return on plan assets	(5)	(5)	(16)	(16)
Net amortization	(1)	(1)	(4)	(4)
Net periodic benefit credit	\$ (3)	\$ (2)	\$ (10)	\$ (8)

Employer contributions to the pension and other postretirement benefit plans are expected to be \$4 million and \$- million, respectively, during 2018. As of September 30, 2018, \$3 million and \$- million of contributions had been made to the pension and other postretirement benefit plans, respectively.

## (8) 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 regulated 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, mitigate, monitor and report 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, 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.

There have been no significant changes in PacifiCorp's accounting policies related to derivatives. Refer to Note 9 for additional information on derivative contracts.

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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 afforded by GAAP, summarizes the fair value of PacifiCorp's derivative contracts, on a gross basis, and reconciles those amounts to the amounts presented on a net basis on the Comparative Balance Sheet (in millions):

	Current Assets	Long-term Assets	Current Liabilities	Long-term Liabilities	Total
<b>As of September 30, 2018</b>					
<b>Not designated as hedging contracts<sup>(1)</sup>:</b>					
Commodity assets	\$ 10	\$ 4	\$ 6	\$ —	\$ 20
Commodity liabilities	(6)	2	(47)	(74)	(125)
Total	4	6	(41)	(74)	(105)
Total derivatives	4	6	(41)	(74)	(105)
Cash collateral receivable	—	—	18	52	70
Total derivatives - net basis	\$ 4	\$ 6	\$ (23)	\$ (22)	\$ (35)
<b>As of December 31, 2017</b>					
<b>Not designated as hedging contracts<sup>(1)</sup>:</b>					
Commodity assets	\$ 11	\$ 1	\$ 1	\$ —	\$ 13
Commodity liabilities	(3)	—	(32)	(82)	(117)
Total	8	1	(31)	(82)	(104)
Total derivatives	8	1	(31)	(82)	(104)
Cash collateral receivable	—	—	17	57	74
Total derivatives - net basis	\$ 8	\$ 1	\$ (14)	\$ (25)	\$ (30)

(1) PacifiCorp's commodity derivatives are generally included in rates and as of September 30, 2018 and December 31, 2017, a regulatory asset of \$102 million and \$101 million, respectively, was recorded related to the net derivative liability of \$105 million and \$104 million, respectively.

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

	Three-Month Periods Ended September 30,		Nine-Month Periods Ended September 30,	
	2018	2017	2018	2017
<b>Beginning balance</b>	\$ 116	\$ 95	\$ 101	\$ 73
Changes in fair value recognized in regulatory assets	14	6	48	36
Net (losses) gains reclassified to operating revenue	(36)	(5)	(30)	8
Net gain (losses) reclassified to energy costs	8	1	(17)	(20)
<b>Ending balance</b>	\$ 102	\$ 97	\$ 102	\$ 97

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### *Derivative Contract Volumes*

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

	Unit of Measure	September 30, 2018	December 31, 2017
Electricity sales	Megawatt hours	(7)	(9)
Natural gas purchases	Decatherms	115	113
Fuel oil purchases	Gallons	2	—

### *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 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 three recognized credit rating agencies. These derivative contracts may either specifically 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") or provide the right for counterparties to demand "adequate assurance," or in some cases terminate the contract, in the event of a material adverse change in PacifiCorp's creditworthiness. These rights can vary by contract and by counterparty. As of September 30, 2018, PacifiCorp's credit ratings from the three recognized credit rating agencies were investment grade.

The aggregate fair value of PacifiCorp's derivative contracts in liability positions with specific credit-risk-related contingent features totaled \$108 million and \$110 million as of September 30, 2018 and December 31, 2017, respectively, for which PacifiCorp had posted collateral of \$70 million and \$74 million, respectively, in the form of cash deposits. If all credit-risk-related contingent features for derivative contracts in liability positions had been triggered as of September 30, 2018 and December 31, 2017, PacifiCorp would have been required to post \$26 million and \$34 million, respectively, of additional collateral.

In addition to derivative contracts in liability positions, PacifiCorp has non-derivative wholesale agreements with specified credit-risk-related contingent features that base certain collateral requirements on credit ratings. If all credit-risk-related contingent features or adequate assurance provisions for wholesale agreements, including non-derivative agreements and derivative contracts in liability positions, had been triggered as of September 30, 2018 and December 31, 2017, PacifiCorp would have been required to post \$221 million and \$233 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.



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## (9) Fair Value Measurements

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

- Level 1 — Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that PacifiCorp has the ability to access at the measurement date.
- Level 2 — Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means (market corroborated inputs).
- Level 3 — Unobservable inputs reflect PacifiCorp's judgments about the assumptions market participants would use in pricing the asset or liability since limited market data exists. PacifiCorp develops these inputs based on the best information available, including its own data.

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

	Input Levels for Fair Value Measurements				
	Level 1	Level 2	Level 3	Other <sup>(1)</sup>	Total
<b>As of September 30, 2018</b>					
<b>Assets:</b>					
Commodity derivatives	\$ —	\$ 20	\$ —	\$ (10)	\$ 10
Money market mutual funds <sup>(2)</sup>	286	—	—	—	286
Investment funds	26	—	—	—	26
	<u>\$ 312</u>	<u>\$ 20</u>	<u>\$ —</u>	<u>\$ (10)</u>	<u>\$ 322</u>
<b>Liabilities - Commodity derivatives</b>	<u>\$ —</u>	<u>\$ (125)</u>	<u>\$ —</u>	<u>\$ 80</u>	<u>\$ (45)</u>
<b>As of December 31, 2017</b>					
<b>Assets:</b>					
Commodity derivatives	\$ —	\$ 13	\$ —	\$ (4)	\$ 9
Money market mutual funds <sup>(2)</sup>	21	—	—	—	21
Investment funds	21	—	—	—	21
	<u>\$ 42</u>	<u>\$ 13</u>	<u>\$ —</u>	<u>\$ (4)</u>	<u>\$ 51</u>
<b>Liabilities - Commodity derivatives</b>	<u>\$ —</u>	<u>\$ (117)</u>	<u>\$ —</u>	<u>\$ 78</u>	<u>\$ (39)</u>

(1) Represents netting under master netting arrangements and a net cash collateral receivable of \$70 million and \$74 million as of September 30, 2018 and December 31, 2017, respectively.

(2) Amounts are included in other investments, other special funds and temporary cash investments on the Comparative Balance Sheet. The fair value of these money market mutual funds approximates cost.

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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. 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 8 for further discussion regarding PacifiCorp's risk management and hedging activities.

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

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

	As of September 30, 2018		As of December 31, 2017	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	\$ 7,044	\$ 7,862	\$ 7,031	\$ 8,370

## (10) Commitments and Contingencies

### *Commitments*

During the nine-month period ended September 30, 2018, PacifiCorp entered into non-cancelable agreements through 2045 totaling \$1.0 billion related to power purchase agreements to meet customer requests for renewable energy, \$566 million related to agreements for repowering certain existing wind facilities in Wyoming, Washington and Oregon, and \$273 million related to fuel supply contracts. The power purchase agreements are from facilities that have not yet achieved commercial operation. To the extent any of these facilities do not achieve commercial operation by contractually agreed upon dates, PacifiCorp has no obligation to the counterparty.

### *Legal Matters*

PacifiCorp is party to a variety of legal actions arising out of the normal course of business. Plaintiffs occasionally seek punitive or exemplary damages. PacifiCorp does not believe that such normal and routine litigation will have a material impact on its financial results.

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### *Environmental Laws and Regulations*

PacifiCorp is subject to federal, state and local laws and regulations regarding air and water quality, renewable portfolio standards, emissions performance standards, climate change, coal combustion byproduct disposal, hazardous and solid waste disposal, protected species and other environmental matters that have the potential to impact PacifiCorp's current and future operations. PacifiCorp believes it is in material compliance with all applicable laws and regulations.

### *Hydroelectric Relicensing*

PacifiCorp's Klamath hydroelectric system is currently operating under annual licenses with the FERC. In February 2010, PacifiCorp, the United States Department of the Interior, the United States Department of Commerce, the state of California, the state of Oregon and various other governmental and non-governmental settlement parties signed the Klamath Hydroelectric Settlement Agreement ("KHSA"). Among other things, the KHSA provided that the United States Department of the Interior would conduct scientific and engineering studies to assess whether removal of the Klamath hydroelectric system's mainstem dams was in the public interest and would advance restoration of the Klamath Basin's salmonid fisheries. If it is determined that dam removal should proceed, dam removal would begin no earlier than 2020.

Congress failed to pass legislation needed to implement the original KHSA. In April 2016, the principal parties to the KHSA (PacifiCorp, the states of California and Oregon and the United States Departments of the Interior and Commerce) executed an amendment to the KHSA. Consistent with the terms of the amended KHSA, in September 2016, PacifiCorp and the Klamath River Renewal Corporation ("KRRC"), a private, independent nonprofit 501(c)(3) organization formed by certain signatories of the amended KSHA, jointly filed an application with the FERC to transfer the license for the four mainstem Klamath River hydroelectric generating facilities from PacifiCorp to the KRRC. Also in September 2016, the KRRC filed an application with the FERC to surrender the license and decommission the same four facilities. The KRRC's license surrender application included a request for the FERC to refrain from acting on the surrender application until after the transfer of the license to the KRRC is effective. In March 2018, the FERC issued an order splitting the existing license for the Klamath Project into two licenses: the Klamath Project (FERC License No. 2082) contains East Side, West Side, Keno and Fall Creek developments; the new Lower Klamath Project (FERC License No. 14803) contains J.C. Boyle, Copco No. 1, Copco No. 2 and Iron Gate developments. In the same order, the FERC deferred consideration of the transfer of the license for the Lower Klamath facilities from PacifiCorp to the KRRC until some point in the future. PacifiCorp is currently the licensee for both the Klamath Project and Lower Klamath Project facilities and will retain ownership of the Klamath Project facilities after the approval and transfer of the Lower Klamath Project facilities. In April 2018, PacifiCorp filed a motion to stay the effective date of the license amendment until transfer is approved. In June 2018, the FERC granted PacifiCorp's motion to stay the effective date of the Lower Klamath Project license and all related compliance obligations, pending a Commission order on the license transfer. Meanwhile, the FERC continues to assess the KRRC's capacity to become a project licensee for purposes of dam removal.

Under the amended KHSA, PacifiCorp and its customers are protected from uncapped dam removal costs and liabilities. The KRRC must indemnify PacifiCorp from liabilities associated with dam removal. The amended KHSA also limits PacifiCorp's contribution to facilities removal costs to no more than \$200 million, of which up to \$184 million would be collected from PacifiCorp's Oregon customers with the remainder to be collected from PacifiCorp's California customers. California voters approved a water bond measure in November 2014 from which the state of California's contribution toward facilities removal costs are being drawn. In accordance with this bond measure, additional funding of up to \$250 million for facilities removal costs was included in the California state budget in 2016, with the funding effective for at least five years. If facilities removal costs exceed the combined funding that will be available from PacifiCorp's Oregon and California customers and the state of California, sufficient funds would need to be provided by the KRRC or an entity other than PacifiCorp for removal to proceed.

If certain conditions in the amended KHSA are not satisfied and the license does not transfer to the KRRC, PacifiCorp will resume relicensing with the FERC.

### *Guarantees*

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

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## (11) Revenue from Contracts with Customers

### *Adoption*

In May 2014, the FASB issued ASU No. 2014-09, which created FASB ASC Topic 606, "Revenue from Contracts with Customers" ("ASC 606") and superseded ASC Topic 605, "Revenue Recognition." The guidance replaced industry-specific guidance and established a single five-step model to identify and recognize revenue from contracts with customers ("Customer Revenue"). The core principle of the guidance is that an entity should recognize revenue upon transfer of control of promised goods or services to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. Following the issuance of ASU No. 2014-09, the FASB issued several ASUs that clarified the implementation guidance for ASU No. 2014-09 but did not change the core principle of the guidance. PacifiCorp adopted this guidance for all applicable contracts as of January 1, 2018 under a modified retrospective method. The adoption did not have a cumulative effect impact at the date of initial adoption.

### *Customer Revenue*

PacifiCorp recognizes revenue upon transfer of control of promised goods or services to customers in an amount that reflects the consideration to which PacifiCorp expects to be entitled in exchange for those goods or services. PacifiCorp records sales, franchise and excise taxes collected directly from customers and remitted directly to the taxing authorities on a net basis on the Statement of Income.

Substantially all of PacifiCorp's Customer Revenue is derived from tariff based sales arrangements approved by various regulatory bodies. These tariff based revenues are mainly comprised of energy, transmission and distribution and have performance obligations to deliver energy products and services to customers which are satisfied over time as energy is delivered or services are provided. Other revenue consists primarily of revenue recognized in accordance with ASC 815, "Derivatives and Hedging."

Revenue recognized is equal to what PacifiCorp has the right to invoice as it corresponds directly with the value to the customer of PacifiCorp's performance to date and includes billed and unbilled amounts. As of September 30, 2018 and December 31, 2017, customer and other accounts receivable from contracts with customers, net of accumulated provision for uncollectible accounts was \$673 million and \$635 million, respectively, including accrued utility revenues of \$229 million and \$255 million, respectively, and was included within current and accrued assets on the Comparative Balance Sheet. Payments for amounts billed are generally due from the customer within 30 days of billing. Rates charged for energy products and services are established by regulators or contractual arrangements that establish the transaction price as well as the allocation of price amongst the separate performance obligations. When preliminary regulated rates are permitted to be billed prior to final approval by the applicable regulator, certain revenue collected may be subject to refund and a liability for estimated refunds is accrued.

### *Contract Assets and Liabilities*

In the event one of the parties to a contract has performed before the other, PacifiCorp would recognize a contract asset or contract liability depending on the relationship between PacifiCorp's performance and the customer's payment. As of September 30, 2018 and December 31, 2017, there were no material contract assets or contract liabilities recorded on the Comparative Balance Sheet. During the three- and nine-month periods ended September 30, 2018, there was no material revenue recognized that was included in the contract liability balance at the beginning of the period or from performance obligations satisfied in previous periods.

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**(12) Supplemental Cash Flow Disclosures**

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

	<u>2018</u>	<u>2017</u>
Interest paid, net of amounts capitalized	\$ <u>271</u>	\$ <u>271</u>
Income taxes paid, net <sup>(1)</sup>	\$ <u>11</u>	\$ <u>200</u>

**Supplemental disclosure of non-cash investing and financing activities:**

Accounts payable related to utility plant additions	\$ <u>107</u>	\$ <u>98</u>
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- (1) PacifiCorp is party to a tax-sharing agreement and is part of the Berkshire Hathaway United States federal income tax return. Amounts substantially represent income taxes paid to BHE.



Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Other Cash Flow Hedges Interest Rate Swaps  (f)	Other Cash Flow Hedges [Insert Footnote at Line 1 to specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78)  (i)	Total Comprehensive Income  (j)
1			( 12,594,198)		
2			411,069		
3					
4			411,069	616,532,302	616,943,371
5			( 12,183,129)		
6			( 15,266,178)		
7			522,147		
8					
9			522,147	602,045,950	602,568,097
10			( 14,744,031)		

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
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)	
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	27,770,882,779		27,770,882,779	
4	Property Under Capital Leases	18,902,880		18,902,880	
5	Plant Purchased or Sold				
6	Completed Construction not Classified	207,918,364		207,918,364	
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	27,997,704,023		27,997,704,023	
9	Leased to Others				
10	Held for Future Use	26,193,608		26,193,608	
11	Construction Work in Progress	876,467,787		876,467,787	
12	Acquisition Adjustments	156,468,483		156,468,483	
13	Total Utility Plant (8 thru 12)	29,056,833,901		29,056,833,901	
14	Accum Prov for Depr, Amort, & Depl	10,715,663,784		10,715,663,784	
15	Net Utility Plant (13 less 14)	18,341,170,117		18,341,170,117	
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	9,982,368,696		9,982,368,696	
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	607,395,855		607,395,855	
22	Total In Service (18 thru 21)	10,589,764,551		10,589,764,551	
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	Amort of Plant Acquisition Adj	125,899,233		125,899,233	
33	Total Accum Prov (equals 14) (22,26,30,31,32)	10,715,663,784		10,715,663,784	



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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
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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 (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q3</u>
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**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	<b>Transmission Studies</b>				
2	Q000F	10,336	561.6		
3	Q1977			3,343	456
4	Q2144	149	561.6	149	456
5	Q2427	3,539	561.6	3,539	456
6	Q2435	8,954	561.6	8,954	456
7	Q2455	2,958	561.6	2,958	456
8	Q2467	3,067	561.6	727	456
9	Q2469	3,716	561.6	727	456
10	Q2471	3,782	561.6	727	456
11	Q2472	3,860	561.6	727	456
12	Q2486	148	561.6		
13	Q2487	760	561.6	760	456
14	Q2488	297	561.6	297	456
15					
16					
17					
18					
19					
20					
21	<b>Generation Studies</b>				
22	GIQ0650	120	561.7	120	456
23	GIQ0687	19,970	561.7	19,970	456
24	GIQ0707	4,805	561.7	4,805	456
25	GIQ0708	4,272	561.7	4,272	456
26	GIQ0712	2,217	561.7	2,217	456
27	GIQ0713	944	561.7	944	456
28	GIQ0715	5,058	561.7	5,058	456
29	GIQ0718	1,195	561.7	1,195	456
30	GIQ0719	2,025	561.7	2,025	456
31	GIQ0731	263	561.7	263	456
32	GIQ0734	742	561.7	742	456
33	GIQ0737	6,168	561.7	6,168	456
34	GIQ0738	1,216	561.7	1,216	456
35	GIQ0739	2,996	561.7	2,996	456
36	GIQ0745	3,233	561.7	3,233	456
37	GIQ0754	1,040	561.7	1,040	456
38	GIQ0763	381	561.7	381	456
39	GIQ0764	433	561.7	433	456
40	GIQ0766	5,705	561.7	5,705	456

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Transmission Service and Generation Interconnection Study Costs (continued)

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2					
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21	<b>Generation Studies</b>				
22	GIQ0777	373	561.7	373	456
23	GIQ0778	393	561.7	393	456
24	GIQ0781	1,141	561.7	1,141	456
25	GIQ0783	3,057	561.7	3,057	456
26	GIQ0784	985	561.7	985	456
27	GIQ0785	942	561.7	942	456
28	GIQ0786	1,300	561.7	1,300	456
29	GIQ0787	2,316	561.7	2,316	456
30	GIQ0788	179	561.7	179	456
31	GIQ0789	2,924	561.7	2,924	456
32	GIQ0792	3,321	561.7	3,321	456
33	GIQ0799	10,529	561.7	10,529	456
34	GIQ0801	200	561.7	200	456
35	GIQ0802	1,508	561.7	1,508	456
36	GIQ0803	183	561.7	183	456
37	GIQ0804	1,449	561.7	1,449	456
38	GIQ0805	1,963	561.7	1,963	456
39	GIQ0807	1,321	561.7	1,321	456
40	GIQ0810	5,607	561.7	5,607	456

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Transmission Service and Generation Interconnection Study Costs (continued)

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2					
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20					
21	<b>Generation Studies</b>				
22	GIQ0811	4,842	561.7	4,842	456
23	GIQ0815	4,234	561.7	4,234	456
24	GIQ0819	2,450	561.7	2,450	456
25	GIQ0820	2,895	561.7		
26	GIQ0821	5,291	561.7		
27	GIQ0822	8,289	561.7		
28	GIQ0823	3,407	561.7		
29	GIQ0824	5,216	561.7	5,216	456
30	GIQ0825	8,664	561.7	8,664	456
31	GIQ0835	4,270	561.7	4,270	456
32	GIQ0836	2,393	561.7	2,393	456
33	GIQ0838	2,001	561.7	2,001	456
34	GIQ0839	311	561.7	311	456
35	GIQ0840	383	561.7	383	456
36	GIQ0846	1,200	561.7	1,200	456
37	GIQ0849	3,164	561.7	3,164	456
38	GIQ0850	3,914	561.7	3,914	456
39	GIQ0853	4,111	561.7	4,111	456
40	GIQ0855	3,584	561.7	3,584	456

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Transmission Service and Generation Interconnection Study Costs (continued)

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
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20					
21	<b>Generation Studies</b>				
22	GIQ0858	828	561.7		
23	GIQ0859	2,225	561.7		
24	GIQ0860	1,426	561.7		
25	GIQ0861	1,183	561.7		
26	GIQ0862	5,099	561.7	5,099	456
27	GIQ0863	1,963	561.7	81	456
28	GIQ0868	6,389	561.7	6,389	456
29	GIQ0871	120	561.7	120	456
30	GIQ0872	331	561.7	331	456
31	GIQ0876	40	561.7		
32	GIQ0877	4,685	561.7	4,685	456
33	GIQ0882	100	561.7	100	456
34	GIQ0883	20	561.7	20	456
35	GIQ0888	2,918	561.7	2,918	456
36	GIQ0895	72	561.7	72	456
37	GIQ0898	158	561.7	158	456
38	GIQ0904	2,878	561.7	2,878	456
39	GIQ0905	2,095	561.7	2,095	456
40	GIQ0906	8,321	561.7	8,321	456

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Transmission Service and Generation Interconnection Study Costs (continued)					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2					
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20					
21	<b>Generation Studies</b>				
22	GIQ0907	6,297	561.7	6,297	456
23	GIQ0909	2,500	561.7	2,500	456
24	GIQ0915	4,088	561.7	4,088	456
25	GIQ0916	1,853	561.7	1,853	456
26	GIQ0917	2,120	561.7	2,120	456
27	GIQ0918	357	561.7		
28	GIQ0919	280	561.7		
29	GIQ0941	3,848	561.7	3,848	456
30	GIQ0946	3,280	561.7	3,280	456
31	GIQ0950	20	561.7	20	456
32	GIQ0951	20	561.7	20	456
33	GIQ0953	7,685	561.7	7,685	456
34	GIQ0955	3,390	561.7	3,390	456
35	GIQ0956	13,041	561.7	13,041	456
36	GIQ0957	2,319	561.7	2,319	456
37	GIQ0958	1,934	561.7	1,934	456
38	GIQ0959	20	561.7	20	456
39	GIQ0960	1,315	561.7	1,315	456
40	GIQ0961	20	561.7	20	456

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Transmission Service and Generation Interconnection Study Costs (continued)

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
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20					
21	<b>Generation Studies</b>				
22	GIQ0962	4,042	561.7	4,042	456
23	GIQ0965	40	561.7	40	456
24	GIQ0967	4,065	561.7	4,065	456
25	GIQ0968	2,952	561.7	2,952	456
26	GIQ0969	315	561.7	315	456
27	GIQ0971	3,068	561.7	3,068	456
28	GIQ0973	292	561.7	292	456
29	GIQ0974	8,410	561.7	8,410	456
30	GIQ0976	78	561.7	78	456
31	GIQ0978	120	561.7	120	456
32	GIQ0980	100	561.7	100	456
33	GIQ0981	100	561.7	100	456
34	GIQ0987	21,526	561.7	21,526	456
35	GIQ0989	1,350	561.7	1,350	456
36	GIQ0990	1,159	561.7	1,159	456
37	GIQ0993	749	561.7	749	456
38	GIQ0996	217	561.7	217	456
39	GIQ0998	63	561.7	63	456
40	GIQ0999	1,082	561.7	1,082	456



Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q3</u>
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Transmission Service and Generation Interconnection Study Costs (continued)

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2					
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19					
20					
21	<b>Generation Studies</b>				
22	GIQ1000	169	561.7	169	456
23	GIQ1001	1,927	561.7	1,927	456
24	GIQ1002	1,855	561.7	1,855	456
25	GIQ1003	3,023	561.7	3,023	456
26	GIQ1004	169	561.7	169	456
27	GIQ1005	126	561.7	126	456
28	GIQ1007	2,612	561.7	2,612	456
29	GIQ1008	8,710	561.7	8,710	456
30	GIQ1009	2,433	561.7	2,433	456
31	GIQ1010	274	561.7	274	456
32	GIQ1012	2,576	561.7	2,576	456
33	GIQ1014	64	561.7	64	456
34	GIQ1015	64	561.7	64	456
35	GIQ1016	64	561.7	64	456
36	GIQ1017	39	561.7	39	456
37	GIQ1018	143	561.7	143	456
38	GIQ1019	8,237	561.7	8,237	456
39	GIQ1020	6,527	561.7	6,527	456
40	GIQ1022	2,874	561.7	2,874	456

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Transmission Service and Generation Interconnection Study Costs (continued)					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2					
3					
4					
5					
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8					
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10					
11					
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13					
14					
15					
16					
17					
18					
19					
20					
21	<b>Generation Studies</b>				
22	GIQ1023	7,776	561.7	7,776	456
23	GIQ1024	223	561.7	223	456
24	GIQ1025	552	561.7	552	456
25	GIQ1026	2,248	561.7		
26	GIQ1027	418	561.7	418	456
27	GIQ1028	346	561.7	346	456
28	GIQ1029	23,425	561.7	23,425	456
29	GIQ1030	3,699	561.7	3,699	456
30	GIQ1031	4,331	561.7	4,331	456
31	GIQ1032	1,373	561.7	1,373	456
32	GIQ1033	2,670	561.7	2,670	456
33	GIQ1034	5,581	561.7	5,581	456
34	GIQ1035	308	561.7	308	456
35	GIQ1036	539	561.7	539	456
36	GIQ1037	1,646	561.7	785	456
37	GIQ1038	1,047	561.7	1,047	456
38	GIQ1039	243	561.7	243	456
39	GIQ1041	466	561.7	466	456
40	GIQ1044	935	561.7	935	456

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Transmission Service and Generation Interconnection Study Costs (continued)					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	<b>Generation Studies</b>				
22	GIQ1045	2,516	561.7	2,516	456
23	GIQ1046	787	561.7	787	456
24	GIQ1047	846	561.7	846	456
25	GIQ1048	737	561.7	737	456
26	GIQ1049	859	561.7	859	456
27	GIQ1050	712	561.7	712	456
28	GIQ1051	565	561.7	565	456
29	GIQ1052	590	561.7	590	456
30	GIQ1053	1,133	561.7	1,133	456
31	GIQ1054	1,060	561.7	1,060	456
32	GIQ1055	3,295	561.7	3,295	456
33	GIQ1056	1,003	561.7	1,003	456
34	GIQ1057	401	561.7	401	456
35	GIQ1058	404	561.7	404	456
36	GIQ1059	481	561.7	481	456
37	GIQ1060	481	561.7	481	456
38	GIQ1061	307	561.7	307	456
39	GIQ1062	577	561.7	577	456
40	GIQ1063	811	561.7	811	456

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q3</u>
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Transmission Service and Generation Interconnection Study Costs (continued)

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	<b>Generation Studies</b>				
22	GIQ1064	760	561.7	760	456
23	GIQ1065	267	561.7	267	456
24	GIQ1066	80	561.7	80	456
25	GIQ1067	160	561.7	160	456
26	GIQ1068	60	561.7	60	456
27	GIQ1069	60	561.7	60	456
28	GIQ1070	100	561.7	100	456
29	Pre-Application Studies - East	797	561.7	797	456
30	Pre-Application Studies - West	8,173	561.7	8,173	456
31	Customer Studies Accruals	2,816	561.7		
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2018/Q3	
OTHER REGULATORY ASSETS (Account 182.3)							
1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.							
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.							
3. For Regulatory Assets being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)	
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)		
1	DSM Balancing Account - WY	6,533,160	1,702,247	908	654,544	7,580,863	
2	Irrigation Load Control - OR	115,241	45,078	908	33,090	127,229	
3	Deferred Excess Net Power Costs - CA	3,541,418	2,300,230	555	530,821	5,310,827	
4	Deferred Excess Net Power Costs - ID	11,945,891	5,605,131	555	2,477,959	15,073,063	
5	Deferred Excess Net Power Costs - UT	3,266,278	26,363,393	555	958,015	28,671,656	
6	Deferred Excess Net Power Costs - WY		5,137,816	431	2,567	5,135,249	
7	Deferred Excess RECs in Rates - UT	1,003,273	453,754	456	174,871	1,282,156	
8	Deferred Excess RECs in Rates - WY	859,086	105,101	456	47,532	916,655	
9	Deferred Excess RECs in Rates - WA	61,877	27,787	456	40,955	48,709	
10	Solar ITC Basis Adjustment Regulatory Asset	37,318	31	282,283	699	36,650	
11	Pension	411,383,245	684,631		3,863,708	408,204,168	
12	Postemployment Costs	1,203,744			67,519	1,136,225	
13	Powerdale Decommissioning - ID (10)	64,721		407.3	6,496	58,225	
14	Carbon Plant Regulatory Asset - ID (6)	1,196,595		403	119,660	1,076,935	
15	Carbon Plant Regulatory Asset - UT (6)	8,611,604		403	861,160	7,750,444	
16	Carbon Plant Regulatory Asset - WY (6)	2,895,469		403	289,547	2,605,922	
17	Carbon Plant Inventory Regulatory Asset	3,118,823				3,118,823	
18	Depreciation Study Deferral - UT (17)	1,664,561		403	32,011	1,632,550	
19	Depreciation Study Deferral - WY (17)	5,748,481		403	110,548	5,637,933	
20	Generating Plant Liquidated Damages - WY	1,217,272		557	13,572	1,203,700	
21	Generating Plant Liquidated Damages - UT	542,500		557	8,750	533,750	
22	Klamath Hydroelectric Relicensing Costs - UT (10)	17,457,476	173,673	404	1,061,685	16,569,464	
23	Washington Colstrip Unit No. 3 (22)	134,849		456	13,047	121,802	
24	Environmental Costs (10)	83,831,376			2,585,798	81,245,578	
25	Asset Retirement Obligations Regulatory Difference	108,887,290	5,952,295			114,839,585	
26	Unamortized Contract Values	87,582,351		242	26,446,402	61,135,949	
27	Unrealized Loss on Derivative Contracts	116,002,309		175,244	13,717,527	102,284,782	
28	Solar Feed-In Tariff Deferral - OR (1)	5,004,384	1,427,826	908	1,265,811	5,166,399	
29	Solar Incentive Subscriber Program - UT	1,604,264	63,273	908	31,544	1,635,993	
30	Renewable Portfolio Standards Compliance - OR (1)	192,046	111,379	555	162,164	141,261	
31	Protocol - MSP Deferral - ID	75,000	37,500			112,500	
32	Protocol - MSP Deferral - UT	6,600,002	1,100,001			7,700,003	
33	Protocol - MSP Deferral - WY	1,600,000	399,999			1,999,999	
34	Deferred Intervenor Funding Grants - OR	721,051	17,861			738,912	
35	Deferred Intervenor Funding Grants - CA	41,531	221			41,752	
36	Deferred Intervenor Funding Grants - ID	26,865	40,000			66,865	
37	Catastrophic Event Regulatory Asset - CA (2)	2,913,846		924	387,667	2,526,179	
38	Alternative Rate for Energy (CARE) - CA	649,602	19,486		432,669	236,419	
39	Deferred Overburden Cost - ID	562,715		501	71,698	491,017	
40	Deferred Overburden Cost - WY	1,583,335		501	201,739	1,381,596	
41	BPA Balancing Account - OR	6,415,413	710,132			7,125,545	
42	Property Sales Balancing Account - OR	844,726	187,869		89,708	942,887	
43	Property Insurance Reserve - OR	4,632,404	369,316	924	1,767,142	3,234,578	

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3	
OTHER REGULATORY ASSETS (Account 182.3)						
1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.						
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.						
3. For Regulatory Assets being amortized, show period of amortization.						
Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)	
1	Misc. Regulatory Assets/Liabilities - OR	265,674	98			265,772
2	Depreciation Deferral - WA	6,648				6,648
3	Utah Mine Disposition	150,430,696			7,308,861	143,121,835
4	Preferred Stock Redemption Loss - WY (10)	162,354		407.3	7,110	155,244
5	Preferred Stock Redemption Loss - UT (10)	471,112		407.3	20,633	450,479
6	Preferred Stock Redemption Loss - WA (10)	75,467		407.3	3,329	72,138
7	Mobile Home Park Conversion - CA	194,602				194,602
8	Transportation Electrification Program - OR		17,801			17,801
9						
10						
11						
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43						
44	TOTAL :	1,063,979,945	53,053,929		65,868,558	1,051,165,316

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
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FOOTNOTE DATA			

**Schedule Page: 232 Line No.: 3 Column: a**

Weighted average remaining life is approximately one year for deferred excess net power cost mechanisms being amortized.

**Schedule Page: 232 Line No.: 4 Column: a**

Weighted average remaining life is approximately one year for deferred excess net power cost mechanisms being amortized.

**Schedule Page: 232 Line No.: 5 Column: a**

Weighted average remaining life is approximately one year for deferred excess net power cost mechanisms being amortized.

**Schedule Page: 232 Line No.: 7 Column: a**

Weighted average remaining life is approximately one year for deferred excess renewable energy credits in rates being amortized.

**Schedule Page: 232 Line No.: 8 Column: a**

Weighted average remaining life is approximately one year for deferred excess renewable energy credits in rates being amortized.

**Schedule Page: 232 Line No.: 9 Column: a**

Weighted average remaining life is approximately one year for deferred excess renewable energy credits in rates being amortized.

**Schedule Page: 232 Line No.: 11 Column: a**

Weighted average remaining life being amortized is 20 years. Substantially represents amounts not yet recognized as a component of net periodic benefit cost that are expected to be included in rates when recognized.

**Schedule Page: 232 Line No.: 11 Column: d**

Pensions are associated with labor and generally charged to operations and maintenance expense and construction work in progress. Pension curtailments and remeasurement date changes are charged to Account 926, Employee pensions and benefits.

**Schedule Page: 232 Line No.: 12 Column: a**

Weighted average remaining life is five years.

**Schedule Page: 232 Line No.: 12 Column: d**

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

**Schedule Page: 232 Line No.: 20 Column: a**

Weighted average remaining life is 25 years.

**Schedule Page: 232 Line No.: 21 Column: a**

Weighted average remaining life is 16 years.

**Schedule Page: 232 Line No.: 24 Column: d**

Account 253, Other deferred credits  
Account 514, Maintenance of miscellaneous steam plant  
Account 545, Maintenance of miscellaneous hydraulic plant  
Account 554, Maintenance of miscellaneous other power generation plant  
Account 598, Maintenance of miscellaneous distribution plant

**Schedule Page: 232 Line No.: 26 Column: a**

Weighted average remaining life is six years. Represents frozen values of contracts previously accounted for as derivatives and recorded at fair value.

**Schedule Page: 232 Line No.: 27 Column: a**

Weighted average remaining life is four years.

**Schedule Page: 232 Line No.: 38 Column: d**

Account 440, Residential sales  
Account 442, Commercial and industrial sales  
Account 444, Public street and highway lighting

**Schedule Page: 232 Line No.: 42 Column: d**

Account 182.3, Other regulatory assets  
Account 421.1, Gain on disposition of property

**Schedule Page: 232.1 Line No.: 3 Column: a**

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
FOOTNOTE DATA			

Weighted average remaining life is approximately one year for the net property, plant and equipment not considered probable of disallowance and for the portion of losses associated with the assets held for sale. Additionally, the weighted average remaining life is approximately five years for closure costs incurred to date considered probable of recovery.

**Schedule Page: 232.1 Line No.: 3 Column: d**

Account 440, Residential sales  
Account 442, Commercial and industrial sales  
Account 501, Fuel  
Account 506, Miscellaneous steam power expenses



Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2018/Q3	
OTHER REGULATORY LIABILITIES (Account 254)							
1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable. 2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. 3. For Regulatory Liabilities being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)	
			Account Credited (c)	Amount (d)			
1	DSM Balancing Account - CA	2,137,671	440,442,444	495,047	1,096,342	2,738,966	
2	DSM Balancing Account - ID	1,328,096	440,442,444	1,232,720	2,029,637	2,125,013	
3	DSM Balancing Account - UT	776,040	440,442,444	2,064,910	12,455,682	11,166,812	
4	DSM Balancing Account - WA	1,923,062	440,442,444	2,736,812	3,525,308	2,711,558	
5	DSM Balancing Account - WY				849,207	849,207	
6	Oregon Energy Conservation Charge	2,736,143		8,091,005	8,292,305	2,937,443	
7	Deferred Excess Net Power Costs - WA	24,080,303	555	3,934,936	93,701	20,239,068	
8	Deferred Excess Net Power Costs - WY	8,879,363	182.3	7,746,324		1,133,039	
9	Decoupling Mechanism - WA	2,663,064			2,219,408	4,882,472	
10	Income Tax Reg. Liability - Flow Through - WA	223,045				223,045	
11	Investment Tax Credit Regulatory Liability	2,767,280	190	215,090	27	2,552,217	
12	Deferred Income Tax Electric	1,932,660,925	190,282	22,000,217	18,229,316	1,928,890,024	
13	Excess Income Tax Deferral	88,115,924			24,222,027	112,337,951	
14	Tax on Bonus Depreciation - WY	1,771,739	928	28,300	156,097	1,899,536	
15	Other Postretirement	7,459,561		1,609,325	146,461	5,996,697	
16	Depreciation Study Deferral - ID (1)	38,515	403	484,712	596,432	150,235	
17	Greenhouse Gas Allowance Compliance - CA	1,206,047	419,456,555	2,228,256	4,145,532	3,123,323	
18	Solar Feed-In Tariff Deferral - CA	3,178,776	456	6,369	294,738	3,467,145	
19	Solar Incentive Program - UT	13,635,211	440,442,444	564,204	1,041,402	14,112,409	
20	STEP Pilot Program - UT	7,135,198	107,131,232	1,263,301	2,660,630	8,532,527	
21	Independent Evaluator Costs - UT	122,856	131,232	14,974		107,882	
22	Utah Home Energy Lifeline	1,407,939	142	93,235	14,084	1,328,788	
23	Washington Low Income Program	700,874	142	42,417	157,088	815,545	
24	California Energy Savings Assistance Program	453,690	142	95,782	98,921	456,829	
25	FERC Rate True-up - OR (3)	27,339,838	456	1,709,217	4,450,828	30,081,449	
26	Asset Retirement Obligations Reg. Difference	3,527,238	230	156,655		3,370,583	
27	BPA Balancing Account - WA	450,720			93,914	544,634	
28	BPA Balancing Account - ID	3,579,492	440,442	34,617		3,544,875	
29	Blue Sky - OR	2,560,812	440,442	540,090	407,216	2,427,938	
30	Blue Sky - WA	323,214	440,442	46,268	68,128	345,074	
31	Blue Sky - CA	304,752	440,442	12,699	19,987	312,040	
32	Blue Sky - UT	9,057,543	440,442	327,720	758,980	9,488,803	
33	Blue Sky - ID	217,892	440,442	2,682	14,864	230,074	
34	Blue Sky - WY	509,493	440,442	104,590	52,687	457,590	
35	Depreciation Deferral - OR	4,607,319			305,090	4,912,409	
36	Deferred Steam Accel. Depreciation - WA	20,728,598			3,152,895	23,881,493	
37	Merwin Fish Collector Project - WA	3,432				3,432	
38	Direct Access 5-Year Opt Out - OR (10)	2,748,389	442	450,000	890,089	3,188,478	
39							
40							
41	TOTAL	2,181,360,054		58,332,474	92,539,023	2,215,566,603	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
FOOTNOTE DATA			

**Schedule Page: 278 Line No.: 6 Column: c**

131, Cash  
232, Accounts payable  
426.1, Donations  
426.5, Other Deductions

**Schedule Page: 278 Line No.: 11 Column: a**

Weighted average remaining life is 39 years.

**Schedule Page: 278 Line No.: 12 Column: a**

Amounts primarily represent income tax liabilities related to the federal tax rate change from 35% to 21% that are probable to be passed on to customers, 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.

**Schedule Page: 278 Line No.: 15 Column: a**

Weighted average remaining life of portion being amortized is 20 years. Substantially represents amounts not yet recognized as a component of net periodic benefit cost that are expected to be included in rates when recognized.

**Schedule Page: 278 Line No.: 15 Column: c**

Other postretirement costs are associated with labor and generally charged to operations and maintenance expense and construction work in progress. Other postretirement remeasurement date changes and Wyoming's share of settlement losses are charged to Account 926, Employee pensions and benefits.

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
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**ELECTRIC OPERATING REVENUES (Account 400)**

- 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.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	1,310,575,355	
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	1,149,404,036	
5	Large (or Ind.) (See Instr. 4)	1,003,613,282	
6	(444) Public Street and Highway Lighting	13,429,383	
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	3,477,022,056	
11	(447) Sales for Resale	175,590,824	
12	TOTAL Sales of Electricity	3,652,612,880	
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	3,652,612,880	
15	Other Operating Revenues		
16	(450) Forfeited Discounts	7,476,422	
17	(451) Miscellaneous Service Revenues	5,528,133	
18	(453) Sales of Water and Water Power	54,615	
19	(454) Rent from Electric Property	12,871,689	
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	19,136,103	
22	(456.1) Revenues from Transmission of Electricity of Others	92,473,332	
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	137,540,294	
27	TOTAL Electric Operating Revenues	3,790,153,174	

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
ELECTRIC OPERATING REVENUES (Account 400)					
<p>6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)</p> <p>7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.</p> <p>8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.</p> <p>9. Include unmetered sales. Provide details of such Sales in a footnote.</p>					
MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH			Line
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	No.	
					1
11,995,939					2
					3
13,529,792					4
15,791,592					5
97,404					6
					7
					8
					9
41,414,727					10
5,963,404					11
47,378,131					12
					13
47,378,131					14
<p>Line 12, column (b) includes \$ 0 of unbilled revenues.</p> <p>Line 12, column (d) includes 0 MWH relating to unbilled revenues</p>					

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
PacifiCorp			2018/Q3
FOOTNOTE DATA			

**Schedule Page: 300 Line No.: 17 Column: b**

Account 451, Miscellaneous service revenues, includes the following items that were \$250,000 or greater during the nine-month period ended September 30, 2018:

Account service charges - application fees, disconnects, reconnects and returned check charges	\$ 3,945,141
Customer contract flat rate billings and facility buyout charges	1,565,083

**Schedule Page: 300 Line No.: 21 Column: b**

Account 456, Other electric revenues, includes the following items that were \$250,000 or greater during the nine-month period ended September 30, 2018:

Wind-based ancillary services	\$ 8,517,757
Amortization of California greenhouse gas allowance revenue	4,943,665
Flyash/by-product sales	2,965,010
Renewable energy credit sales, including amortization and deferrals	2,518,612
Revenue from generation interconnection and transmission service request studies	1,327,920
Phase shifting equipment fee from Western Electricity Coordinating Council	860,960
Steam sales	526,112
Revenue from installation of coal treatment processes	451,738
Timber sales	328,567
Power sales and exchange agreements	294,917
Deferral of Oregon retail customers' allocated share of the incremental Open Access Transmission Tariff revenues associated with FERC Docket No. ER11-3643-000, net of amortization	(4,226,232)

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
ELECTRIC PRODUCTION, OTHER POWER SUPPLY EXPENSES, TRANSMISSION AND DISTRIBUTION EXPENSES				
Report Electric production, other power supply expenses, transmission, regional control and market operation, 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)	686,442,543		
3	Steam Power Generation - Maintenance (510-515)	137,413,960		
4	Total Power Production Expenses - Steam Power	823,856,503		
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)	23,559,845		
9	Hydraulic Power Generation - Maintenance (541-545.1)	5,881,797		
10	Total Power Production Expenses - Hydraulic Power	29,441,642		
11	Other Power Generation - Operation (546-550.1)	203,402,824		
12	Other Power Generation - Maintenance (551-554.1)	19,503,073		
13	Total Power Production Expenses - Other Power	222,905,897		
14	Other Power Supply Expenses			
15	Purchased Power (555)	496,882,995		
16	System Control and Load Dispatching (556)	1,057,489		
17	Other Expenses (557)	33,206,539		
18	Total Other Power Supply Expenses (line 15-17)	531,147,023		
19	Total Power Production Expenses (Total of lines 4, 7, 10, 13 and 18)	1,607,351,065		
20	2. TRANSMISSION EXPENSES			
21	Transmission Operation Expenses			
22	(560) Operation Supervision and Engineering	4,854,648		
23				
24	(561.1) Load Dispatch-Reliability			
25	(561.2) Load Dispatch-Monitor and Operate Transmission System	5,500,245		
26	(561.3) Load Dispatch-Transmission Service and Scheduling			
27	(561.4) Scheduling, System Control and Dispatch Services	1,057,930		
28	(561.5) Reliability, Planning and Standards Development	1,469,948		
29	(561.6) Transmission Service Studies	54,773		
30	(561.7) Generation Interconnection Studies	1,415,765		
31	(561.8) Reliability, Planning and Standards Development Services	5,712,037		
32	(562) Station Expenses	2,199,704		
33	(563) Overhead Line Expenses	581,758		
34	(564) Underground Line Expenses			
35	(565) Transmission of Electricity by Others	101,143,895		
36	(566) Miscellaneous Transmission Expenses	1,789,887		
37	(567) Rents	1,272,319		
38	(567.1) Operation Supplies and Expenses (Non-Major)			

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
ELECTRIC PRODUCTION, OTHER POWER SUPPLY EXPENSES, TRANSMISSION AND DISTRIBUTION EXPENSES					
Report Electric production, other power supply expenses, transmission, regional control and market operation, and distribution expenses through the reporting period.					
Line No.	Account (a)	Year to Date Quarter (b)			
39	TOTAL Transmission Operation Expenses (Lines 22 - 38)	127,052,909			
40	Transmission Maintenance Expenses				
41	(568) Maintenance Supervision and Engineering	1,109,036			
42	(569) Maintenance of Structures	20,682			
43	(569.1) Maintenance of Computer Hardware	60,271			
44	(569.2) Maintenance of Computer Software	632,292			
45	(569.3) Maintenance of Communication Equipment	3,836,080			
46	(569.4) Maintenance of Miscellaneous Regional Transmission Plant				
47	(570) Maintenance of Station Equipment	9,275,662			
48	(571) Maintenance Overhead Lines	12,499,073			
49	(572) Maintenance of Underground Lines	74,179			
50	(573) Maintenance of Miscellaneous Transmission Plant	170,086			
51	(574) Maintenance of Transmission Plant				
52	TOTAL Transmission Maintenance Expenses (Lines 41 - 51)	27,677,361			
53	Total Transmission Expenses (Lines 39 and 52)	154,730,270			
54	3. REGIONAL MARKET EXPENSES				
55	Regional Market Operation Expenses				
56	(575.1) Operation Supervision				
57	(575.2) Day-Ahead and Real-Time Market Facilitation				
58	(575.3) Transmission Rights Market Facilitation				
59	(575.4) Capacity Market Facilitation				
60	(575.5) Ancillary Services Market Facilitation				
61	(575.6) Market Monitoring and Compliance				
62	(575.7) Market Facilitation, Monitoring and Compliance Services				
63	Regional Market Operation Expenses (Lines 55 - 62)				
64	Regional Market Maintenance Expenses				
65	(576.1) Maintenance of Structures and Improvements				
66	(576.2) Maintenance of Computer Hardware				
67	(576.3) Maintenance of Computer Software				
68	(576.4) Maintenance of Communication Equipment				
69	(576.5) Maintenance of Miscellaneous Market Operation Plant				
70	Regional Market Maintenance Expenses (Lines 65-69)				
71	TOTAL Regional Control and Market Operation Expenses (Lines 63,70)				
72	4. DISTRIBUTION EXPENSES				
73	Distribution Operation Expenses (580-589)	42,058,562			
74	Distribution Maintenance Expenses (590-598)	106,828,057			
75	Total Distribution Expenses (Lines 73 and 74)	148,886,619			

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
ELECTRIC CUSTOMER ACCOUNTS, SERVICE, SALES, ADMINISTRATIVE 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)			
1	(901-905) Customer Accounts Expenses	63,579,656			
2	(907-910) Customer Service and Information Expenses	71,158,512			
3	(911-917) Sales Expenses				
4	8. ADMINISTRATIVE AND GENERAL EXPENSES				
5	Operations				
6	920 Administrative and General Salaries	53,760,516			
7	921 Office Supplies and Expenses	6,711,441			
8	(Less) 922 Administrative Expenses Transferred-Credit	23,599,221			
9	923 Outside Services Employed	14,242,086			
10	924 Property Insurance	8,945,596			
11	925 Injuries and Damages	12,451,476			
12	926 Employee Pensions and Benefits	67,801,581			
13	927 Franchise Requirements				
14	928 Regulatory Commission Expenses	16,205,350			
15	(Less) 929 Duplicate Charges-Credit	95,383,492			
16	930.1General Advertising Expenses	623			
17	930.2Miscellaneous General Expenses	1,668,663			
18	931 Rents	2,019,148			
19	TOTAL Operation (Total of lines 6 thru 18)	64,823,767			
20	Maintenance				
21	935 Maintenance of General Plant	17,101,591			
22	TOTAL Administrative and General Expenses (Total of lines 19 and 21)	81,925,358			



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
FOOTNOTE DATA			

**Schedule Page: 325 Line No.: 12 Column: b**

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. FA16-4-000, these pensions and benefits are offset in Account 929, Duplicate charges-credit.

**Schedule Page: 325 Line No.: 15 Column: b**

Includes the offset of pensions and benefits in Account 926, Employee pensions and benefits, pursuant to FERC Docket No. FA16-4-000.

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)

(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:  
 FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

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)
1	3 Phase Renewables, LLC	Bonneville Power Administration	Oregon Direct Access	FNO
2	Arizona Public Service Company	Arizona Public Service Company		OS
3	Avangrid Renewables, LLC			NF
4	Avangrid Renewables, LLC			SFP
5	Avangrid Renewables, LLC	Avangrid Renewables, LLC		OS
6	Avangrid Renewables, LLC	Exxon Mobil	Nevada Power Company	LFP
7	Avangrid Renewables, LLC	Bonneville Power Administration	Oregon Direct Access	FNO
8	Avista Corporation			NF
9	Basin Electric Power Cooperative, Inc.	Western Area Power Administration	Powder River Energy Corporation	FNO
10	Basin Electric Power Cooperative, Inc.	Western Area Power Administration	Powder River Energy Corporation	NF
11	Basin Electric Power Cooperative, Inc.	Western Area Power Administration	Powder River Energy Corporation	SFP
12	Black Hills/Colorado Electric Utility Company			NF
13	Black Hills Corporation	PacifiCorp	Montana-Dakota Utilities	FNO
14	Black Hills Corporation	PacifiCorp	Black Hills Corporation	LFP
15	Black Hills Corporation			NF
16	Black Hills Corporation			SFP
17	Black Hills Power Marketing			NF
18	Black Hills Power Marketing			SFP
19	Bonneville Power Administration			OS
20	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	OS
21	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	LFP
22	Bonneville Power Administration	Bonneville Power Administration	Umpqua Indian Utility Cooperative	FNO
23	Bonneville Power Administration	Bonneville Power Administration	Benton REA	FNO
24	Bonneville Power Administration	Bonneville Power Administration	Umatilla Electric and Columbia	FNO
25	Bonneville Power Administration	U.S. Bureau of Reclamation	Bonneville Power Administration	LFP
26	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	OS
27	Bonneville Power Administration	Bonneville Power Administration	Yakama Power	FNO
28	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO
29	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO
30	Bonneville Power Administration			NF
31	Bonneville Power Administration			SFP
32	Bonneville Power Administration			FNO
33	Bonneville Power Administration	Bonneville Power Administration	PUD No. 1 of Clark County	FNO
34	Calpine Energy Solutions, LLC	Bonneville Power Administration	Oregon Direct Access	FNO
	TOTAL			

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2018/Q3	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling')							
<p>5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p>							
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		Line No.	
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)		
SA 876	Bonneville Power Adm	Various	1	34	34	1	
RS 436		Borah/Brady Sub				2	
SA 121	Various	Various		41,080	41,080	3	
SA 122	Various	Various		24,901	24,901	4	
SA 476						5	
SA 279	Trona Substation	Red Butte/Mona Sub	31	13,327	13,327	6	
SA 742	Ponderosa Substation	Various	31	68,485	68,485	7	
SA 886	Various	Various		13	13	8	
SA 505	Yellowtail Sub	Sheridan Substation	10	19,238	19,238	9	
SA 607	Various	Various		22,743	22,743	10	
SA 606	Various	Various		2,448	2,448	11	
SA 563	Various	Various		400	400	12	
SA 347	Various	Sheridan Substation	52	68,418	68,418	13	
SA 67	Various	Wyodak Substation	52	48,553	48,553	14	
SA 768	Various	Various		3,558	3,558	15	
SA 767	Various	Various		14,075	14,075	16	
SA 43	Various	Various		1,173	1,173	17	
SA 714	Various	Various		180	180	18	
RS 369	Midpoint Substation	Summer Lake Sub				19	
RS 237	Various	Various	357	355,173	355,173	20	
SA 656	Lost Creek Hydro Plt	Alvey Substation	58	28,286	28,286	21	
SA 229	Bonneville Power Adm	Gazley Substation	4	6,471	6,471	22	
SA 539	Bonneville Power Adm	Tieton Substation	1	754	754	23	
SA 538	McNary Substation	Hinkle Substation	1	157	157	24	
SA 179	USBR Green Springs	Bonneville Power Adm	19	24,465	24,465	25	
RS 368	Malin Substation	Malin Substation		228,877	228,877	26	
SA 328	Bonneville Power Adm		7	11,611	11,611	27	
SA 827	Bonneville Power Adm	Neff Substation	1	100	100	28	
SA 746	Goshen Substation	Various	168	310,137	310,137	29	
SA 44	Various	Various		137,255	137,255	30	
SA 720	Various	Various		64,515	64,515	31	
SA 747	Goshen Substation	Various	81	143,747	143,747	32	
SA 735	Cardwell-Merwin		15	24,016	24,016	33	
SA 299	Bonneville Power Adm	Various	26	44,868	44,868	34	
			3,185	5,337,472	5,309,588		

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
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**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)**  
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

**REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS**

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
125		23	148	1
				2
	488,723	126,335	615,058	3
	258,697	10,562	269,259	4
		13,059	13,059	5
250,844		10,289	261,133	6
128,184		7,038	135,222	7
	479	20	499	8
78,833		11,361	90,194	9
	179,086	7,338	186,424	10
	12,699	524	13,223	11
	3,052	124	3,176	12
225,207		14,134	239,341	13
418,073		17,149	435,222	14
	26,324	1,070	27,394	15
	121,388	4,977	126,365	16
	9,004	366	9,370	17
	1,090	45	1,135	18
				19
1,107,421		18,531	1,125,952	20
468,242		3,368	471,610	21
29,366		43,752	73,118	22
2,869		-139	2,730	23
1,732		63	1,795	24
150,506		1,054	151,560	25
		63,396	63,396	26
53,336		35,399	88,735	27
		1	1	28
1,343,315		192,056	1,535,371	29
	813,470	33,403	846,873	30
	27,914	1,145	29,059	31
645,755		129,787	775,542	32
120,158		5,455	125,613	33
110,734		9,067	119,801	34
21,750,206	7,827,213	4,510,920	34,088,339	

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling')					
1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter. 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c). 3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c) 4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.					
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)	
1	City of Roseville	City of Roseville	City of Roseville	LFP	
2	Clatskanie People's Utility District	Clatskanie People's Utility Dist	Clatskanie People's Utility Dist	LFP	
3	Deseret Gen and Trans	Deseret Gen and Trans	Deseret Gen and Trans	OS	
4	Deseret Gen and Trans			NF	
5	Eugene Water & Electric Board	NextEra Energy Resources, LLC		SFP	
6	Evergreen Biopower, LLC	NextEra Energy Resources, LLC		LFP	
7	Exelon Generation Company, LLC	Bonneville Power Administration	Oregon Direct Access	FNO	
8	Exelon Generation Company, LLC			NF	
9	Fall River Rural Electric Cooperative	Marysville Hydro Partners	Idaho Power Company	OS	
10	Foote Creek III, LLC	Foote Creek III, LLC	PacifiCorp	OS	
11	Idaho Power Company	Exxon Mobil	Nevada Power Company	LFP	
12	Idaho Power Company			NF	
13	Macquarie Energy LLC			NF	
14	Macquarie Energy LLC			SFP	
15	Moon Lake Electric Association	Moon Lake Electric Association	Moon Lake Electric Association	OS	
16	Morgan Stanley Capital Group, Inc.			NF	
17	Morgan Stanley Capital Group, Inc.			SFP	
18	Municipal Energy Agency of Nebraska			NF	
19	Municipal Energy Agency of Nebraska			SFP	
20	Navajo Tribal Utility Authority	Navajo Tribal Utility Authority	Navajo Tribal Utility Authority	FNO	
21	Nevada Power Company			SFP	
22	NextEra Energy Resources, LLC	NextEra Energy Resources, LLC	PUD No. 2 of Grant County	LFP	
23	NextEra Energy Resources, LLC			NF	
24	Powerex Corporation	Bonneville Power Administration	CAISO	LFP	
25	Powerex Corporation	Powerex Corporation	CAISO	LFP	
26	Powerex Corporation	Powerex Corporation	CAISO	LFP	
27	Powerex Corporation	Powerex Corporation	CAISO	LFP	
28	Powerex Corporation	Powerex Corporation	CAISO	LFP	
29	Powerex Corporation	Powerex Corporation	CAISO	LFP	
30	Powerex Corporation			NF	
31	Powerex Corporation			SFP	
32	PUD No. 1 of Cowlitz County	PUD No. 1 of Cowlitz County	Bonneville Power Administration	OS	
33	Rainbow Energy Marketing Corporation			NF	
34	Sacramento Municipal Utility District	Sacramento Municipal Utility Dist	Sacramento Municipal Utility Dist	LFP	
	<b>TOTAL</b>				

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2018/Q3	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling')							
<p>5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p>							
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		Line No.	
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)		
SA 881	Malin 500 Substation	Round Mountain Sub	52			1	
SA 800	Troutdale Substation	Troutdale Substation	57	30,023	30,023	2	
RS 280	Various	Various	135	310,467	310,467	3	
SA 156	Various	Various		203	203	4	
SA 719	Various	Various				5	
SA 874	Various	Various		15,938	15,938	6	
SA 847	Bonneville Power Adm	Various	1	2,097	2,097	7	
SA 759	Various	Various				8	
RS 322	Targhee Substation	Goshen Substation				9	
SA 761	Foote Creek Sub	Various				10	
SA 212	Trona Substation	Red Butte/Mona Sub	78	1,365	1,365	11	
SA 725	Various	Various		99	99	12	
SA 755	Various	Various		7,599	7,599	13	
SA 754	Various	Various		896	896	14	
RS 302	Duchesne	Duchesne		6,321	6,321	15	
SA 157	Various	Various		613,851	613,851	16	
SA 160	Various	Various		7,515	7,515	17	
SA 307	Various	Various		328	328	18	
SA 307	Various	Various				19	
SA 894	Four Corners	Pinto-Four Corners	1	1,451	1,451	20	
SA 454	Various	Various		2,120	2,120	21	
SA 733	Wallula Substation	Wala-MIDC path	103	9,060	9,060	22	
SA 236	Various	Various				23	
SA 169	Bonneville Power Adm	CRAG View Substation	83	154,575	154,575	24	
SA 700	Malin 500 Substation	Round Mountain Sub	67			25	
SA 701	Malin 500 Substation	Round Mountain Sub	67			26	
SA 702	Malin 500 Substation	Round Mountain Sub	66			27	
SA 748	Malin 500 Substation	Round Mountain Sub	50			28	
SA 749	Malin 500 Substation	Round Mountain Sub	150			29	
SA 47	Various	Various		44,417	44,417	30	
SA 151	Various	Various		30,903	30,903	31	
RS 234	Swift Unit No. 2	Woodland Substation				32	
SA 316	Various	Various		6,094	6,094	33	
SA 751	Malin Substation	Malin Substation	31	15,447	15,447	34	
			3,185	5,337,472	5,309,588		

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
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**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)**  
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

**REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS**

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
400,262		9,543	409,805	1
459,884		18,864	478,748	2
1,082,248		220,638	1,302,886	3
	3,370	137	3,507	4
		217,615	217,615	5
83,615		12,624	96,239	6
4,008		1,063	5,071	7
	31,462	358,262	389,724	8
		37,827	37,827	9
		8,796	8,796	10
627,114		25,723	652,837	11
	481	20	501	12
	70,487	2,875	73,362	13
	9,284	378	9,662	14
		4,815	4,815	15
	3,207,458	131,548	3,339,006	16
	61,541	2,521	64,062	17
	2,883	118	3,001	18
	113	5	118	19
6,951		1,164	8,115	20
	386,407	16,300	402,707	21
459,876		171,703	631,579	22
	75,969	3,111	79,080	23
668,917		27,438	696,355	24
800,523		19,086	819,609	25
800,523		19,086	819,609	26
800,523		19,086	819,609	27
400,262		9,543	409,805	28
1,200,785		28,629	1,229,414	29
	328,522	13,418	341,940	30
	218,734	8,928	227,662	31
		42,955	42,955	32
	32,523	1,335	33,858	33
158,872		6,517	165,389	34
<b>21,750,206</b>	<b>7,827,213</b>	<b>4,510,920</b>	<b>34,088,339</b>	

Name of Respondent PacifiCorp		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling')					
<p>1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</p>					
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)	
1	Salt River Project	Salt River Project	Salt River Project	LFP	
2	Shell Energy Corporation, Inc.	NextEra Energy Resources, LLC	PUD No. 2 of Grant County	LFP	
3	Shell Energy Corporation, Inc.			NF	
4	Shell Energy Corporation, Inc.			SFP	
5	Sierra Pacific Power Company			OS	
6	Simplot Phosphates, LLC	Simplot Phosphates, LLC	Simplot Phosphates, LLC	OS	
7	Southern California Edison Company			NF	
8	Southern California Public Power Authority	Powerex Corporation	Southern California Public Power	NF	
9	State of South Dakota	Western Area Power Administration	Black Hills Corporation	LFP	
10	Tenaska Power Services Co.			NF	
11	Tenaska Power Services Co.			SFP	
12	The Energy Authority, Inc.			NF	
13	Thermo No. 1 BE-01, LLC	Thermo Geothermal Project		LFP	
14	TransAlta Energy Marketing (U.S.) Inc.			NF	
15	TransAlta Energy Marketing (U.S.) Inc.			SFP	
16	Tri-State Gen and Trans		Tri-State Gen and Trans	FNO	
17	Tri-State Gen and Trans			NF	
18	U.S. Bureau of Reclamation	Bonneville Power Administration	U.S. Bureau of Reclamation	FNO	
19	U.S. Bureau of Reclamation	Western Area Power Administration	Weber Basin Water Conserv.	OS	
20	U.S. Bureau of Reclamation	Bonneville Power Administration	Crooked River Irrigation District	OS	
21	Utah Associated Municipal Power Systems	Utah Associated Municipal Power	Utah Associated Municipal Power	OS	
22	Utah Associated Municipal Power Systems			NF	
23	Utah Municipal Power Agency	Utah Municipal Power Agency	Utah Municipal Power Agency	OS	
24	Warm Springs Power Enterprises	Warm Springs Power Enterprises	PGE	OS	
25	Westar Energy, Inc.			NF	
26	Western Area Power Administration	Western Area Power Administration		OS	
27	Western Area Power Administration	Western Area Power Administration		OS	
28	Western Area Power Administration	Western Area Power Administration		OS	
29	Western Area Power Administration	Western Area Power Administration	Western Area Power Administration	FNO	
30	Accrual				
31					
32					
33					
34					
	<b>TOTAL</b>				



Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3			
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling')						
5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided. 6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract. 7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain. 8. Report in column (i) and (j) the total megawatthours received and delivered.						
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		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
SA 809	Enel Cove Fort	Red Butte Substation	26	20,474	20,474	1
SA 791	Wallula Substation	Wala-MIDC path		37,532	37,532	2
SA 23	Various	Various		77,598	77,598	3
SA 162	Various	Various		32,061	32,061	4
RS 674	Sigurd Substation	Utah-Nevada Border				5
						6
SA 642	Various	Various		2,994	2,994	7
SA 629	Tieton Substation	Various				8
SA 779	Yellowtail Sub	Wyodak Substation	4	4,238	4,238	9
SA 125	Various	Various		3,610	3,610	10
SA 126	Various	Various		611	611	11
SA 310	Various	Various		926	926	12
SA 568	South Milford Sub	Mona Substation	11	12,466	12,466	13
SA 127	Various	Various		7,045	7,045	14
SA 127	Various	Various		474	474	15
SA 628	Dave Johnston Sub	Thermopolis Sub	16	35,562	35,562	16
SA 33	Various	Various		72	72	17
SA 506	Walla Walla Sub	Burbank Pumps	1	1,297	1,297	18
RS 286	Various	Various		14,234	14,234	19
RS 67	Redmond Substation	Crooked River Pumps		5,886	5,886	20
RS 297	Various	Various	792	1,105,846	1,105,846	21
SA 9	Various	Various				22
RS 637	Various	Various	145	228,715	228,715	23
RS 591	Pelton Reregulating	Round Butte Sub		12,152	12,152	24
SA 813	Various	Various		27	27	25
RS 262	Various	Various	330	468,121	440,034	26
RS 263	Various	Various		12,532	11,789	27
RS 684	Dave Johnston Sub	Various				28
SA 175	Wyoming Distribution	Wyoming Distribution	4	8,458	8,458	29
				274,714	275,660	30
						31
						32
						33
						34
			3,185	5,337,472	5,309,588	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
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**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)**  
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

**REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS**

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
209,041		8,574	217,615	1
				2
	517,441	21,200	538,641	3
	239,081	9,743	248,824	4
		9,040	9,040	5
		3,887	3,887	6
	591,875	267,685	859,560	7
		6,526	6,526	8
33,446		1,372	34,818	9
	14,246	582	14,828	10
	5,339	217	5,556	11
	6,761	275	7,036	12
91,980		5,197	97,177	13
	68,198	2,778	70,976	14
	4,202	171	4,373	15
124,289		10,639	134,928	16
	4,615	188	4,803	17
5,030		6,200	11,230	18
		14,233	14,233	19
677			677	20
6,332,229		690,033	7,022,262	21
	3,217	130	3,347	22
1,169,009		213,393	1,382,402	23
		29,925	29,925	24
	1,078	44	1,122	25
660,797		150,000	810,797	26
		10,353	10,353	27
				28
34,645		36,348	70,993	29
		809,764	809,764	30
				31
				32
				33
				34
21,750,206	7,827,213	4,510,920	34,088,339	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
FOOTNOTE DATA			

**Schedule Page: 328 Line No.: 1 Column: d**

Transmission service under the Open Access Transmission Tariff (Service Agreement 876). 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.

**Schedule Page: 328 Line No.: 1 Column: f**

This footnote applies to all occurrences of "Bonneville Power Adm" on pages 328-330. Complete name is Bonneville Power Administration.

**Schedule Page: 328 Line No.: 1 Column: m**

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.

**Schedule Page: 328 Line No.: 2 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 2 Column: d**

Legacy contract executed between PacifiCorp and Arizona Public Service Company concerning the exchange of transmission services over agreed-upon facilities (Restated Transmission Service Agreement between PacifiCorp and Arizona Public Service Company, Rate Schedule 436). The contract terminates October 31, 2020. See also page 332, Transmission of electricity by others, in this Form No. 3-Q.

**Schedule Page: 328 Line No.: 2 Column: f**

Glenn Canyon/Four Corners Substation

**Schedule Page: 328 Line No.: 3 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 3 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 3 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328 Line No.: 3 Column: m**

Refunds for transmission services pursuant to FERC Docket No. ER17-219-002. 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.

**Schedule Page: 328 Line No.: 4 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 4 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 4 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328 Line No.: 4 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328 Line No.: 5 Column: c**

Avangrid Renewables, LLC and Utah Associated Municipal Power Systems

**Schedule Page: 328 Line No.: 5 Column: d**

Ancillary services under the Open Access Transmission Tariff (1st Revised Service Agreement 476) in effect until superseded.

**Schedule Page: 328 Line No.: 5 Column: f**

Long Hollow, WY Switching Station

**Schedule Page: 328 Line No.: 5 Column: g**

Long Hollow, WY Switching Station

**Schedule Page: 328 Line No.: 5 Column: m**

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
FOOTNOTE DATA			

Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

**Schedule Page: 328 Line No.: 6 Column: c**

This footnote applies to all occurrences of "Nevada Power Company" on pages 328-330. Nevada Power Company is a wholly owned subsidiary of NV Energy, Inc., which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

**Schedule Page: 328 Line No.: 6 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (8th Revised Service Agreement 279) terminating on April 30, 2019.

**Schedule Page: 328 Line No.: 6 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328 Line No.: 7 Column: d**

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.

**Schedule Page: 328 Line No.: 7 Column: m**

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.

**Schedule Page: 328 Line No.: 8 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 8 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 8 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328 Line No.: 8 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328 Line No.: 9 Column: d**

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.

**Schedule Page: 328 Line No.: 9 Column: m**

Distribution voltage service charge. Primary delivery service. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service.

**Schedule Page: 328 Line No.: 10 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 10 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328 Line No.: 10 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328 Line No.: 11 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 11 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328 Line No.: 11 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328 Line No.: 12 Column: a**

Complete name is Black Hills/Colorado Electric Utility Company, L.P.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
FOOTNOTE DATA			

**Schedule Page: 328 Line No.: 12 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 12 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 12 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328 Line No.: 12 Column: m**

Transmission resale - purchase of point-to-point transmission. Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328 Line No.: 13 Column: d**

Network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 347) terminating on December 31, 2023.

**Schedule Page: 328 Line No.: 13 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328 Line No.: 14 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 67) terminating on December 31, 2023.

**Schedule Page: 328 Line No.: 14 Column: m**

Transmission resale - purchase of point-to-point transmission. Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328 Line No.: 15 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 15 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 15 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328 Line No.: 15 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328 Line No.: 16 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 16 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 16 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328 Line No.: 16 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328 Line No.: 17 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 17 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 17 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328 Line No.: 17 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328 Line No.: 18 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 18 Column: c**

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
FOOTNOTE DATA			

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 18 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328 Line No.: 18 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328 Line No.: 19 Column: b**

Capacity exchanged and operated by each transmission provider with no receipt or delivery of energy.

**Schedule Page: 328 Line No.: 19 Column: c**

Capacity exchanged and operated by each transmission provider with no receipt or delivery of energy.

**Schedule Page: 328 Line No.: 19 Column: d**

Legacy contract executed between PacifiCorp and Bonneville Power Administration ("BPA") 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 No. 3-Q.

**Schedule Page: 328 Line No.: 20 Column: d**

Legacy contract (3rd Revised Rate Schedule 237) executed between PacifiCorp and 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.

**Schedule Page: 328 Line No.: 20 Column: m**

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge.

**Schedule Page: 328 Line No.: 21 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 656) terminating on August 31, 2030.

**Schedule Page: 328 Line No.: 21 Column: m**

Reactive supply and voltage control service.

**Schedule Page: 328 Line No.: 22 Column: d**

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (8th Revised Service Agreement 229) terminating on September 30, 2028.

**Schedule Page: 328 Line No.: 22 Column: m**

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.

**Schedule Page: 328 Line No.: 23 Column: c**

Complete name is Benton Rural Electric Association.

**Schedule Page: 328 Line No.: 23 Column: d**

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (3rd Revised Service Agreement 539) terminating on September 30, 2028.

**Schedule Page: 328 Line No.: 23 Column: m**

Scheduling, system control and dispatch service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

**Schedule Page: 328 Line No.: 24 Column: c**

Complete name is Umatilla Electric Cooperative Association and Columbia Basin Electric Cooperative, Inc.

**Schedule Page: 328 Line No.: 24 Column: d**

Network transmission service under the Open Access Transmission Tariff (3rd Revised

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
FOOTNOTE DATA			

Service Agreement 538) terminating on September 30, 2028.

**Schedule Page: 328 Line No.: 24 Column: m**

Scheduling, system control and dispatch service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

**Schedule Page: 328 Line No.: 25 Column: b**

This footnote applies to all occurrences of "U.S. Bureau of Reclamation" on pages 328-330. Complete name is United States Department of Interior, Bureau of Reclamation.

**Schedule Page: 328 Line No.: 25 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (5th Revised Service Agreement 179) terminating on September 30, 2025.

**Schedule Page: 328 Line No.: 25 Column: m**

Reactive supply and voltage control service.

**Schedule Page: 328 Line No.: 26 Column: d**

Legacy contract (5th Revised Rate Schedule 368) executed between PacifiCorp and BPA for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Subject to termination upon mutual agreement.

**Schedule Page: 328 Line No.: 26 Column: m**

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.

**Schedule Page: 328 Line No.: 27 Column: d**

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (7th Revised Service Agreement 328) terminating on September 30, 2028.

**Schedule Page: 328 Line No.: 27 Column: g**

White Swan/Toppenish Substations

**Schedule Page: 328 Line No.: 27 Column: m**

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.

**Schedule Page: 328 Line No.: 28 Column: d**

Network transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 827) terminating on September 30, 2028.

**Schedule Page: 328 Line No.: 28 Column: m**

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.

**Schedule Page: 328 Line No.: 29 Column: d**

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (2nd Revised Service Agreement 746) terminating on June 30, 2028.

**Schedule Page: 328 Line No.: 29 Column: m**

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.

**Schedule Page: 328 Line No.: 30 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 30 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 30 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328 Line No.: 30 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328 Line No.: 31 Column: b**

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
FOOTNOTE DATA			

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 31 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 31 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328 Line No.: 31 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328 Line No.: 32 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 32 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328 Line No.: 32 Column: d**

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (1st Revised Service Agreement 747) terminating on June 30, 2028.

**Schedule Page: 328 Line No.: 32 Column: m**

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.

**Schedule Page: 328 Line No.: 33 Column: c**

Complete name is Public Utility District No. 1 of Clark County.

**Schedule Page: 328 Line No.: 33 Column: d**

Network transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 735) terminating on September 30, 2028.

**Schedule Page: 328 Line No.: 33 Column: g**

Chelatchie/View 115kV

**Schedule Page: 328 Line No.: 33 Column: m**

Scheduling, system control and dispatch service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

**Schedule Page: 328 Line No.: 34 Column: d**

Transmission service under the Open Access Transmission Tariff (10th 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.

**Schedule Page: 328 Line No.: 34 Column: m**

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.

**Schedule Page: 328.1 Line No.: 1 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 881) terminating on February 28, 2023.

**Schedule Page: 328.1 Line No.: 1 Column: m**

Scheduling, system control and dispatch service.

**Schedule Page: 328.1 Line No.: 2 Column: b**

This footnote applies to all occurrences of "Clatskanie People's Utility Dist" on pages 328-330. Complete name is Clatskanie People's Utility District.

**Schedule Page: 328.1 Line No.: 2 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 800) terminating on December 31, 2020.

**Schedule Page: 328.1 Line No.: 2 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.1 Line No.: 3 Column: a**



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
FOOTNOTE DATA			

This footnote applies to all occurrences of "Deseret Gen and Trans" on pages 328-330. The complete name is Deseret Generation and Transmission Co-operative.

**Schedule Page: 328.1 Line No.: 3 Column: d**

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.

**Schedule Page: 328.1 Line No.: 3 Column: m**

Distribution voltage service charge. Meter interrogation services. 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.

**Schedule Page: 328.1 Line No.: 4 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 4 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 4 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.1 Line No.: 4 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.1 Line No.: 5 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 5 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 5 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.1 Line No.: 5 Column: m**

Transmission resale - purchase of point-to-point transmission. Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.1 Line No.: 6 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 6 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 874) terminating on December 31, 2032.

**Schedule Page: 328.1 Line No.: 6 Column: m**

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.

**Schedule Page: 328.1 Line No.: 7 Column: d**

Transmission service under the Open Access Transmission Tariff (Service Agreement 847). 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.

**Schedule Page: 328.1 Line No.: 7 Column: m**

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.

**Schedule Page: 328.1 Line No.: 8 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 8 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 8 Column: d**

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
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Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.1 Line No.: 8 Column: m**

Unauthorized use of transmission service. Reactive supply and voltage control service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service. Scheduling, system control and dispatch service.

**Schedule Page: 328.1 Line No.: 9 Column: d**

Legacy contract (Rate Schedule 322) executed between PacifiCorp and Fall River Rural Electric Cooperative for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Terminating on July 31, 2027.

**Schedule Page: 328.1 Line No.: 9 Column: m**

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.

**Schedule Page: 328.1 Line No.: 10 Column: d**

Service Agreement 761 executed between PacifiCorp and Foote Creek III, LLC (d/b/a Terra-Gen Operating, LLC) for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Terminating on March 1, 2024.

**Schedule Page: 328.1 Line No.: 10 Column: m**

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Distribution voltage service charge.

**Schedule Page: 328.1 Line No.: 11 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (8th Revised Service Agreement 212) terminating on May 31, 2019.

**Schedule Page: 328.1 Line No.: 11 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.1 Line No.: 12 Column: b**

Operation, maintenance or facility lease services with no receipt or delivery of energy.

**Schedule Page: 328.1 Line No.: 12 Column: c**

Operation, maintenance or facility lease services with no receipt or delivery of energy.

**Schedule Page: 328.1 Line No.: 12 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.1 Line No.: 12 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.1 Line No.: 13 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 13 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 13 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.1 Line No.: 13 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.1 Line No.: 14 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 14 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 14 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
FOOTNOTE DATA			

**Schedule Page: 328.1 Line No.: 14 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.1 Line No.: 15 Column: d**

Legacy contract (3rd Revised Rate Schedule 302) executed between PacifiCorp and Moon Lake Electric Association 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.

**Schedule Page: 328.1 Line No.: 15 Column: m**

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.

**Schedule Page: 328.1 Line No.: 16 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 16 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 16 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.1 Line No.: 16 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.1 Line No.: 17 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 17 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 17 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.1 Line No.: 17 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.1 Line No.: 18 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 18 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 18 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.1 Line No.: 18 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.1 Line No.: 19 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 19 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 19 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.1 Line No.: 19 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.1 Line No.: 20 Column: d**

Network transmission service under the Open Access Transmission Tariff (Service Agreement 894) terminating on December 31, 2057.

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**Schedule Page: 328.1 Line No.: 20 Column: m**

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.

**Schedule Page: 328.1 Line No.: 21 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 21 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 21 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.1 Line No.: 21 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.1 Line No.: 22 Column: c**

This footnote applies to all occurrences of "PUD No. 2 of Grant County" on pages 328-330. Complete name is Public Utility District No. 2 of Grant County.

**Schedule Page: 328.1 Line No.: 22 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 733) terminating on November 30, 2023.

**Schedule Page: 328.1 Line No.: 22 Column: m**

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.

**Schedule Page: 328.1 Line No.: 23 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 23 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 23 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.1 Line No.: 23 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.1 Line No.: 24 Column: c**

This footnote applies to all occurrences of "CAISO" on pages 328-330. Complete name is California Independent System Operator Corporation.

**Schedule Page: 328.1 Line No.: 24 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (8th Revised Service Agreement 169) terminating on October 31, 2020.

**Schedule Page: 328.1 Line No.: 24 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.1 Line No.: 25 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 700) terminating on March 31, 2022.

**Schedule Page: 328.1 Line No.: 25 Column: m**

Scheduling, system control and dispatch service.

**Schedule Page: 328.1 Line No.: 26 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 701) terminating on March 31, 2022.

**Schedule Page: 328.1 Line No.: 26 Column: m**

Scheduling, system control and dispatch service.

**Schedule Page: 328.1 Line No.: 27 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (3rd Revised

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Service Agreement 702) terminating on March 31, 2022.

**Schedule Page: 328.1 Line No.: 27 Column: m**

Scheduling, system control and dispatch service.

**Schedule Page: 328.1 Line No.: 28 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 748) terminating on December 31, 2018.

**Schedule Page: 328.1 Line No.: 28 Column: m**

Scheduling, system control and dispatch service.

**Schedule Page: 328.1 Line No.: 29 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 749) terminating on December 31, 2018.

**Schedule Page: 328.1 Line No.: 29 Column: m**

Scheduling, system control and dispatch service.

**Schedule Page: 328.1 Line No.: 30 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 30 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 30 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.1 Line No.: 30 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.1 Line No.: 31 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 31 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 31 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.1 Line No.: 31 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.1 Line No.: 32 Column: a**

This footnote applies to all occurrences of "PUD No. 1 of Cowlitz County" on pages 328-330. Complete name is Public Utility District No. 1 of Cowlitz County.

**Schedule Page: 328.1 Line No.: 32 Column: d**

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.

**Schedule Page: 328.1 Line No.: 32 Column: m**

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.

**Schedule Page: 328.1 Line No.: 33 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 33 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.1 Line No.: 33 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.1 Line No.: 33 Column: m**

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Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.1 Line No.: 34 Column: b**

This footnote applies to all occurrences of "Sacramento Municipal Utility Dist" on pages 328-330. Complete name is Sacramento Municipal Utility District.

**Schedule Page: 328.1 Line No.: 34 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 751) that terminated on September 30, 2018.

**Schedule Page: 328.1 Line No.: 34 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.2 Line No.: 1 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 809) terminating on October 31, 2020.

**Schedule Page: 328.2 Line No.: 1 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.2 Line No.: 2 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (9th Revised Service Agreement 791) terminating upon written notification.

**Schedule Page: 328.2 Line No.: 3 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 3 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 3 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.2 Line No.: 3 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.2 Line No.: 4 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 4 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 4 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.2 Line No.: 4 Column: m**

Transmission resale - purchase of point-to-point transmission. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

**Schedule Page: 328.2 Line No.: 5 Column: a**

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

**Schedule Page: 328.2 Line No.: 5 Column: b**

Operation, maintenance or facility lease services with no receipt or delivery of energy.

**Schedule Page: 328.2 Line No.: 5 Column: c**

Operation, maintenance or facility lease services with no receipt or delivery of energy.

**Schedule Page: 328.2 Line No.: 5 Column: d**

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.

**Schedule Page: 328.2 Line No.: 5 Column: m**

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use

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or facilities charge.

**Schedule Page: 328.2 Line No.: 6 Column: d**

Ancillary services under the Open Access Transmission Tariff.

**Schedule Page: 328.2 Line No.: 6 Column: m**

Generation regulation and frequency response service.

**Schedule Page: 328.2 Line No.: 7 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 7 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 7 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.2 Line No.: 7 Column: m**

Unauthorized use of transmission service. 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.

**Schedule Page: 328.2 Line No.: 8 Column: c**

Complete name is Southern California Public Power Authority. Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 8 Column: d**

Small Generator Interconnection Agreement (Service Agreement 629) executed between PacifiCorp and Southern California Public Power Authority terminating on November 30, 2019 or such other longer period as the Interconnection Customer may request and shall be automatically renewed for each successive one-year period thereafter, unless terminated earlier based on terms listed in the contract.

**Schedule Page: 328.2 Line No.: 8 Column: m**

Unauthorized use of transmission service. 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.

**Schedule Page: 328.2 Line No.: 9 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 779) terminating on August 31, 2019.

**Schedule Page: 328.2 Line No.: 9 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.2 Line No.: 10 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 10 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 10 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.2 Line No.: 10 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.2 Line No.: 11 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 11 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 11 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.2 Line No.: 11 Column: m**

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Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.2 Line No.: 12 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 12 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 12 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.2 Line No.: 12 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.2 Line No.: 13 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 13 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 568) terminating on April 30, 2029.

**Schedule Page: 328.2 Line No.: 13 Column: m**

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.

**Schedule Page: 328.2 Line No.: 14 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 14 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 14 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.2 Line No.: 14 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.2 Line No.: 15 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 15 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 15 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.2 Line No.: 15 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.2 Line No.: 16 Column: a**

This footnote applies to all occurrences of "Tri-State Gen and Trans" on pages 328-330. Complete name is Tri-State Generation and Transmission Association, Inc.

**Schedule Page: 328.2 Line No.: 16 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 16 Column: d**

Network transmission service under the Open Access Transmission Tariff (7th Revised Service Agreement 628) terminating on June 30, 2021.

**Schedule Page: 328.2 Line No.: 16 Column: m**

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.

**Schedule Page: 328.2 Line No.: 17 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.



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**Schedule Page: 328.2 Line No.: 17 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 17 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.2 Line No.: 17 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.2 Line No.: 18 Column: d**

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (2nd Revised Service Agreement 506) terminating upon written notification.

**Schedule Page: 328.2 Line No.: 18 Column: m**

Distribution voltage service charge. Primary delivery service. 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.

**Schedule Page: 328.2 Line No.: 19 Column: c**

Complete name is Weber Basin Water Conservancy District.

**Schedule Page: 328.2 Line No.: 19 Column: d**

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.

**Schedule Page: 328.2 Line No.: 19 Column: m**

Energy consumption charge for deliveries at and below 138kV.

**Schedule Page: 328.2 Line No.: 20 Column: d**

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 terminates with one year written notice.

**Schedule Page: 328.2 Line No.: 21 Column: b**

This footnote applies to all occurrences of "Utah Associated Municipal Power" on pages 328-330. Complete name is Utah Associated Municipal Power Systems.

**Schedule Page: 328.2 Line No.: 21 Column: d**

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.

**Schedule Page: 328.2 Line No.: 21 Column: m**

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.

**Schedule Page: 328.2 Line No.: 22 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 22 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 22 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.2 Line No.: 22 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

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PacifiCorp			
FOOTNOTE DATA			

**Schedule Page: 328.2 Line No.: 23 Column: d**

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.

**Schedule Page: 328.2 Line No.: 23 Column: m**

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.

**Schedule Page: 328.2 Line No.: 24 Column: c**

Complete name is Portland General Electric Company.

**Schedule Page: 328.2 Line No.: 24 Column: d**

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.

**Schedule Page: 328.2 Line No.: 24 Column: m**

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.

**Schedule Page: 328.2 Line No.: 25 Column: b**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 25 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 25 Column: d**

Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.2 Line No.: 25 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.2 Line No.: 26 Column: c**

Various Western Area Power Administration customers in PacifiCorp's control area.

**Schedule Page: 328.2 Line No.: 26 Column: d**

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.

**Schedule Page: 328.2 Line No.: 26 Column: m**

Fixed termination fee associated with a contract cancellation applied for the duration of this agreement.

**Schedule Page: 328.2 Line No.: 27 Column: c**

Various Western Area Power Administration customers in PacifiCorp's control area.

**Schedule Page: 328.2 Line No.: 27 Column: d**

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.

**Schedule Page: 328.2 Line No.: 27 Column: m**

Charges for low-voltage transmission of power and energy.

**Schedule Page: 328.2 Line No.: 28 Column: c**

Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 28 Column: d**

Legacy contract (Rate Schedule 684) executed between PacifiCorp and Western Area Power

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PacifiCorp			2018/Q3
FOOTNOTE DATA			

Administration concerning the exchange of transmission services over agreed-upon facilities. The contract terminates 50 years from execution. See also page 332, Transmission of electricity by others, in this Form No. 3-Q.

**Schedule Page: 328.2 Line No.: 29 Column: d**

Evergreen network transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 175).

**Schedule Page: 328.2 Line No.: 29 Column: m**

Distribution voltage service charge. Primary delivery service. Scheduling, system control and dispatch service. Reactive supply and voltage control service.

**Schedule Page: 328.2 Line No.: 30 Column: m**

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
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**TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)**  
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. 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	Tucson Electric Power	OS					501	501
2	Western Area Power Admn	FNS	226,092	226,092	1,543,275			1,543,275
3	Western Area Power Admn	NF	99,521	99,521	214,024			214,024
4	Western Area Power Admn	OS					169,452	169,452
5	Western Area Power Admn	SFP	1,044	1,044	31,125			31,125
6	Westport Field Svc LLC	LFP					-784,847	-784,847
7	Accrual						664,071	664,071
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL		5,689,629	5,748,686	29,331,379	978,898	3,378,997	33,689,274



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
PacifiCorp			
FOOTNOTE DATA			

**Schedule Page: 332 Line No.: 1 Column: b**

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

**Schedule Page: 332 Line No.: 1 Column: g**

Reimbursement for third party services.

**Schedule Page: 332 Line No.: 2 Column: b**

Ancillary services.

**Schedule Page: 332 Line No.: 2 Column: g**

Ancillary services.

**Schedule Page: 332 Line No.: 3 Column: b**

Settlement adjustment.

**Schedule Page: 332 Line No.: 3 Column: g**

Settlement adjustment.

**Schedule Page: 332 Line No.: 4 Column: b**

Arizona Public Service Company - contract termination dates: January 11, 2041 and the date that all generating plants comprising PacifiCorp resources associated with this agreement have been retired from service or interests transferred.

**Schedule Page: 332 Line No.: 6 Column: b**

Arizona Public Service Company - Legacy contract executed between PacifiCorp and Arizona Public Service Company concerning the exchange of transmission services over agreed-upon facilities (Restated Transmission Service Agreement between PacifiCorp and Arizona Public Service Company, Rate Schedule 436). The contract terminates October 31, 2020. See also page 328, Transmission of electricity for others, in this Form No. 3-Q.

**Schedule Page: 332 Line No.: 6 Column: g**

Ancillary services.

**Schedule Page: 332 Line No.: 12 Column: g**

Ancillary services.

**Schedule Page: 332 Line No.: 13 Column: b**

Big Horn Rural Electric Company - contract termination date: March 10, 2021.

**Schedule Page: 332 Line No.: 13 Column: g**

Use of facilities.

**Schedule Page: 332 Line No.: 14 Column: b**

Settlement adjustment.

**Schedule Page: 332 Line No.: 14 Column: g**

Settlement adjustment.

**Schedule Page: 332 Line No.: 15 Column: b**

Settlement adjustment.

**Schedule Page: 332 Line No.: 15 Column: g**

Settlement adjustment.

**Schedule Page: 332.1 Line No.: 1 Column: b**

Bonneville Power Administration - contract termination dates: July 1, 2018; October 1, 2018; December 1, 2018; January 1, 2019; July 1, 2019; September 1, 2019; October 1, 2019; November 1, 2019; November 1, 2020; January 1, 2021; July 1, 2021; November 1, 2021; December 1, 2021; January 1, 2022; March 1, 2022; July 1, 2022; November 1, 2022; March 1, 2023; November 1, 2027; November 1, 2033 and evergreen.

**Schedule Page: 332.1 Line No.: 3 Column: b**

Bonneville Power Administration - contract termination dates: December 31, 2018; September 30, 2027 and evergreen.

**Schedule Page: 332.1 Line No.: 4 Column: b**

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

Name of Respondent  PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report  2018/Q3
FOOTNOTE DATA			

**Schedule Page: 332.1 Line No.: 4 Column: g**

Ancillary services. Use of facilities.

**Schedule Page: 332.1 Line No.: 6 Column: a**

This footnote applies to all occurrences of "CA Ind Sys Operator" on page 332. Complete name is California Independent System Operator Corporation.

**Schedule Page: 332.1 Line No.: 6 Column: b**

Settlement adjustment.

**Schedule Page: 332.1 Line No.: 6 Column: g**

Settlement adjustment.

**Schedule Page: 332.1 Line No.: 7 Column: b**

Ancillary services.

**Schedule Page: 332.1 Line No.: 7 Column: g**

Ancillary services.

**Schedule Page: 332.1 Line No.: 8 Column: a**

This footnote applies to all occurrences of "Deseret Gen and Trans" on page 332. The complete name is Deseret Generation and Transmission Co-operative.

**Schedule Page: 332.1 Line No.: 8 Column: b**

Deseret Generation and Transmission Co-operative - contract termination date: November 1, 2022.

**Schedule Page: 332.1 Line No.: 10 Column: b**

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

**Schedule Page: 332.1 Line No.: 10 Column: g**

Reimbursement for third party services.

**Schedule Page: 332.1 Line No.: 11 Column: b**

Ancillary services.

**Schedule Page: 332.1 Line No.: 11 Column: g**

Ancillary services.

**Schedule Page: 332.1 Line No.: 12 Column: b**

Use of facilities.

**Schedule Page: 332.1 Line No.: 12 Column: g**

Use of facilities.

**Schedule Page: 332.1 Line No.: 13 Column: b**

Settlement adjustment.

**Schedule Page: 332.1 Line No.: 13 Column: g**

Settlement adjustment.

**Schedule Page: 332.1 Line No.: 15 Column: b**

Idaho Power Company - contract termination dates: April 1, 2025 and July 1, 2025.

**Schedule Page: 332.2 Line No.: 1 Column: b**

Ancillary services. Credit for unreserved use.

**Schedule Page: 332.2 Line No.: 1 Column: g**

Ancillary services. Credit for unreserved use.

**Schedule Page: 332.2 Line No.: 2 Column: a**

This footnote applies to all occurrences of "LA Dept. of Water & Pwr" on page 332. Complete name is Los Angeles Department of Water and Power.

**Schedule Page: 332.2 Line No.: 4 Column: b**

Ancillary services.

**Schedule Page: 332.2 Line No.: 4 Column: g**

Ancillary services.

**Schedule Page: 332.2 Line No.: 5 Column: g**

Use of facilities.

**Schedule Page: 332.2 Line No.: 6 Column: a**

This footnote applies to all occurrences of "Nevada Power Company" on page 332. Nevada Power Company is a wholly owned subsidiary of NV Energy, Inc., which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, PacifiCorp's indirect parent

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
FOOTNOTE DATA			

company.

**Schedule Page: 332.2 Line No.: 6 Column: b**

Settlement adjustment.

**Schedule Page: 332.2 Line No.: 6 Column: g**

Settlement adjustment.

**Schedule Page: 332.2 Line No.: 8 Column: b**

Ancillary services.

**Schedule Page: 332.2 Line No.: 8 Column: g**

Ancillary services.

**Schedule Page: 332.2 Line No.: 11 Column: b**

Ancillary services.

**Schedule Page: 332.2 Line No.: 11 Column: g**

Ancillary services.

**Schedule Page: 332.2 Line No.: 12 Column: b**

Platte River Power Authority - contract termination date: October 31, 2022.

**Schedule Page: 332.2 Line No.: 15 Column: b**

Ancillary services.

**Schedule Page: 332.2 Line No.: 15 Column: g**

Ancillary services.

**Schedule Page: 332.2 Line No.: 16 Column: b**

Portland General Electric Company - contract termination date: April 1, 2022.

**Schedule Page: 332.3 Line No.: 1 Column: b**

Portland General Electric Company - contract termination date: Upon two years written notice.

**Schedule Page: 332.3 Line No.: 1 Column: g**

Use of facilities.

**Schedule Page: 332.3 Line No.: 2 Column: b**

Ancillary services.

**Schedule Page: 332.3 Line No.: 2 Column: g**

Ancillary services.

**Schedule Page: 332.3 Line No.: 3 Column: a**

This footnote applies to all occurrences of "Public Service Co of CO" on page 332. Complete name is Public Service Company of Colorado.

**Schedule Page: 332.3 Line No.: 3 Column: b**

Public Service Company of Colorado - contract termination date: The date that all generating plants comprising PacifiCorp resources associated with this agreement have been retired from service or interests transferred.

**Schedule Page: 332.3 Line No.: 5 Column: b**

Ancillary services.

**Schedule Page: 332.3 Line No.: 5 Column: g**

Ancillary services.

**Schedule Page: 332.3 Line No.: 7 Column: b**

Ancillary services.

**Schedule Page: 332.3 Line No.: 7 Column: g**

Ancillary services.

**Schedule Page: 332.3 Line No.: 8 Column: a**

This footnote applies to all occurrences of "Sierra Pacific Power Co" on page 332. Sierra Pacific Power Company is a wholly owned subsidiary of NV Energy, Inc., which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

**Schedule Page: 332.3 Line No.: 9 Column: b**

Ancillary services.

**Schedule Page: 332.3 Line No.: 9 Column: g**

Ancillary services.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
FOOTNOTE DATA			

**Schedule Page: 332.3 Line No.: 10 Column: b**  
 Surprise Valley Electrification Corp. - contract termination date: Evergreen.

**Schedule Page: 332.3 Line No.: 10 Column: g**  
 Use of facilities.

**Schedule Page: 332.3 Line No.: 11 Column: a**  
 This footnote applies to all occurrences of "Tri-State Gen and Trans" on page 332. The complete name is Tri-State Generation and Transmission Association, Inc.

**Schedule Page: 332.3 Line No.: 11 Column: b**  
 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.

**Schedule Page: 332.3 Line No.: 14 Column: b**  
 Ancillary services.

**Schedule Page: 332.3 Line No.: 14 Column: g**  
 Ancillary services.

**Schedule Page: 332.4 Line No.: 1 Column: b**  
 Ancillary services.

**Schedule Page: 332.4 Line No.: 1 Column: g**  
 Ancillary services.

**Schedule Page: 332.4 Line No.: 4 Column: b**  
 Western Area Power Administration - 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 terminates 50 years from execution. See also page 328, Transmission of electricity for others, in this Form No. 3-Q.

**Schedule Page: 332.4 Line No.: 4 Column: g**  
 Ancillary services. Use of facilities.

**Schedule Page: 332.4 Line No.: 6 Column: b**  
 Westport Field Services, LLC - contract termination date: Evergreen.

**Schedule Page: 332.4 Line No.: 6 Column: g**  
 Reimbursement for third party services.

**Schedule Page: 332.4 Line No.: 7 Column: g**  
 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 the period.

[illegible]

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q3
FOOTNOTE DATA			

**Schedule Page: 338 Line No.: 11 Column: b**

Depreciation expense associated with transportation equipment is generally charged to operations and maintenance expense and construction work in progress. Depreciation expense associated with transportation equipment was \$11,817,565 during the nine-month period ended September 30, 2018.

**Schedule Page: 338 Line No.: 11 Column: c**

Generally, PacifiCorp records the depreciation expense of asset retirement obligations as either a regulatory asset or liability.

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS
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1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	( 61,870)	( 60,555)	1,629,580	
3	Net Sales (Account 447)	( 205,629)	( 237,729)	( 583,231)	
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)				
7	Energy Imbalance Market (Account 555)	( 6,425,782)	12,383,299	( 25,885,713)	
8					
9					
10					
11					
12					
13					
14					
15					
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39					
40					
41					
42					
43					
44					
45					
46	TOTAL	( 6,693,281)	12,085,015	( 24,839,364)	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
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**MONTHLY PEAKS AND OUTPUT**

(1) (1) Report the monthly peak load and energy output. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non- integrated system. In quarter 1 report January, February, and March only. In quarter 2 report April, May, and June only. In quarter 3 report July, August, and September only.

(2) Report on column (b) by month the system's output in Megawatt hours for each month.

(3) Report on column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.

(4) Report on column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.

(5) Report on columns (e) and (f) the specified information for each monthly peak load reported on column (d).

(6) Report Monthly Peak Hours in military time; 0100 for 1:00 AM, 1200 for 12 AM, and 1830 for 6:30 PM, etc.

NAME OF SYSTEM:

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)	Day of Month (e)	Hour (f)
1	January				0	0
2	February				0	0
3	March				0	0
4	Total					
5	April				0	0
6	May				0	0
7	June				0	0
8	Total					
9	July	6,370,124	458,754	10,551	16	1700
10	August	6,055,469	534,799	10,263	9	1600
11	September	5,488,429	718,263	8,867	7	1700
12	Total	17,914,022	1,711,816	29,681		



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
PacifiCorp			2018/Q3
FOOTNOTE DATA			

**Schedule Page: 399 Line No.: 11 Column: d**

Peak load data is acquired from the system operational log which, in some cases, uses schedules to estimate actual values of borderline loads.

**Schedule Page: 399 Line No.: 11 Column: e**

Peak load data is acquired from the system operational log which, in some cases, uses schedules to estimate actual values of borderline loads.

**Schedule Page: 399 Line No.: 11 Column: f**

Peak load data is acquired from the system operational log which, in some cases, uses schedules to estimate actual values of borderline loads. Monthly peak hours for July, August and September are Pacific Daylight Time.

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q3
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**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.

NAME OF SYSTEM:

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)
1	January	15,283	2	1800	8,404	507	3,624		1,546	1,202
2	February	14,963	23	800	8,676	541	3,624		859	1,263
3	March	15,145	6	800	8,148	475	3,674		1,625	1,223
4	Total for Quarter 1				25,228	1,523	10,922		4,030	3,688
5	April	14,428	3	800	7,694	442	3,726		1,399	1,167
6	May	14,934	24	1700	7,929	303	3,726		1,605	1,371
7	June	18,203	27	1700	9,867	374	3,884		2,313	1,765
8	Total for Quarter 2				25,490	1,119	11,336		5,317	4,303
9	July	18,615	16	1700	10,708	434	3,832		1,736	1,905
10	August	18,054	9	1600	10,483	435	3,832		1,547	1,757
11	September	16,723	7	1700	9,091	345	3,832		1,803	1,652
12	Total for Quarter 3				30,282	1,214	11,496		5,086	5,314
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year				81,000	3,856	33,754		14,433	13,305

Name of Respondent  PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report  2018/Q3
FOOTNOTE DATA			

**Schedule Page: 400 Line No.: 3 Column: d**

Monthly peak hours for January, February and March are Pacific Standard Time.

**Schedule Page: 400 Line No.: 7 Column: d**

Monthly peak hours for April, May and June are Pacific Daylight Time.

**Schedule Page: 400 Line No.: 11 Column: d**

Monthly peak hours for July, August and September are Pacific Daylight Time.

**Schedule Page: 400 Line No.: 17 Column: e**

Year-to-date 2018 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.

**Schedule Page: 400 Line No.: 17 Column: f**

Year-to-date 2018 Net System Load information was compiled using metering and/or scheduling data. Reflects actual peak of customers' load at time of Transmission System Peak.

**Schedule Page: 400 Line No.: 17 Column: g**

Year-to-date 2018 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.

**Schedule Page: 400 Line No.: 17 Column: i**

Year-to-date 2018 Net System Load information was compiled using reservations in OASIS at time of Transmission System Peak.

**Schedule Page: 400 Line No.: 17 Column: j**

Year-to-date 2018 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.

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