THIS FILING IS
Item 1: ☑ An Initial (Original) Submission OR ☐ Resubmission No.

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

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

Exact Legal Name of Respondent (Company)	Year/Period of Report
PacifiCorp	End of: 2026/ Q2

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

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

III. What and Where to Submit

a. Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at https://eCollection.ferc.gov, and according to the specifications in the Form 1 and 3-Q taxonomies.

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

c. Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:
Secretary
Federal Energy Regulatory Commission 888 First Street, NE
Washington, DC 20426

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

The CPA Certification Statement should:

a. Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

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

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

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

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

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

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

g. Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from https://www.ferc.gov/general-information-0/electric-industry-forms.

IV. When to Submit

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

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

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

V. Where to Send Comments on Public Reporting Burden.

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

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

GENERAL INSTRUCTIONS

I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.

II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.

III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.

V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).

VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.

VII. For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.

VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.

IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

X. Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

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

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

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

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

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

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

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

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

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

DEFINITIONS

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

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

EXCERPTS FROM THE LAW

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

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

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

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

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

"Sec. 304.

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

"Sec. 309.

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

GENERAL PENALTIES

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

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

01 Exact Legal Name of Respondent PacifiCorp	02 Year/ Period of Report End of: 2026/ Q2
03 Previous Name and Date of Change (If name changed during year) /	
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 825 N.E. Multnomah Street, Suite 1900, Portland, OR 97232	
05 Name of Contact Person Jennifer Kahl	06 Title of Contact Person External Reporting Director
07 Address of Contact Person (Street, City, State, Zip Code) 825 N.E. Multnomah Street, Suite 1900, Portland, OR 97232	

08 Telephone of Contact Person, Including Area Code (503) 813-5784	09 This Report is An Original / A Resubmission (1) ☑ An Original (2) ☐ A Resubmission	10 Date of Report (Mo, Da, Yr) 08/26/2026

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 M. Ryan Weems	03 Signature /s/ M. Ryan Weems	04 Date Signed (Mo, Da, Yr) 08/26/2026
02 Title Senior Vice President, Chief Financial Officer and Treasurer		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

List of Schedules

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

ITEM 1.

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

State	Effective Date	Expiration Date	Fee
California(1)			
None			
Idaho(2)			
None			
Oregon(3)			
Prineville	06/25/2026	06/25/2031	5.0%
Sutherlin	03/27/2026	12/17/2031	7.0%
Winston	06/19/2026	06/19/2036	9.0%
Utah(4)			
Bear River	03/01/2026	03/01/2036	—%
Cache	05/12/2026	05/12/2036	—%
Garden City	05/01/2026	05/01/2041	—%
Grand	05/12/2026	05/12/2051	—%
Mariott-Slaterville	04/01/2026	04/01/2046	6.0%
Mendon	02/01/2026	02/01/2036	—%
Ogden Valley	04/01/2026	04/01/2046	—%
Perry	04/01/2026	04/01/2046	6.0%
Plain City	05/15/2026	05/15/2056	6.0%
Pleasant Grove	04/01/2026	04/01/2041	—%
Pleasant View	05/15/2026	05/15/2051	6.0%
Woods Cross	05/15/2026	05/15/2036	6.0%
Washington(5)			
Prescott	02/10/2026	02/10/2046	—%
Sunnyside	01/26/2026	01/26/2046	6.0%
Wyoming(6)			
Big Piney	02/01/2026	02/01/2051	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.

(4) In Utah, PacifiCorp collects associated taxes from customers and remits them directly to the applicable municipalities. If applicable, franchise agreement fees are an expense to PacifiCorp and are embedded in rates.

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

(6) In Wyoming, the first 1.0% of the franchise agreement fee is an expense to PacifiCorp and is embedded in rates. Any amount above the 1.0% is collected from customers and remitted directly to the applicable municipalities.

ITEM 2.

None.

ITEM 3.

Refer to Note 2 of Notes to Financial Statements of this Form No. 3-Q for information associated with the future sale of certain assets and liabilities associated with PacifiCorp's Washington operations.

ITEM 4.

None.

ITEM 5.

For the six-month period ended June 30, 2026, PacifiCorp did not significantly increase or decrease its transmission or distribution territory.

ITEM 6.

Senior Debt

In March 2026, PacifiCorp issued $300 million of its 4.65% First Mortgage Bonds due April 2029, $550 million of its 5.10% First Mortgage Bonds due April 2031, $800 million of its 5.45% First Mortgage Bonds due April 2033, and $850 million of its 5.80% First Mortgage Bonds due April 2036.

In February 2026, PacifiCorp issued $400 million of its 4.25% First Mortgage Bonds due March 2029.

Junior Subordinated Debt

In February 2026, PacifiCorp issued $1.1 billion of its 7.125% Fixed-to-Fixed Reset Rate Junior Subordinated Notes due August 2056. PacifiCorp will pay interest on the junior subordinated notes at a rate of 7.125% through August 2031, subject to a reset every five years, not to reset below 7.125%.

Debt Authorizations

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

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

PacifiCorp currently has regulatory authority from the OPUC and the IPUC under the above authorizations to issue an additional $150 million of long-term debt. PacifiCorp must make a notice filing with the Washington Utilities and Transportation Commission prior to any future issuance. PacifiCorp currently has an effective shelf registration statement filed with the United States Securities and Exchange Commission to issue an indeterminate amount of first mortgage bonds and unsecured debt securities through July 2027.

Credit Facilities and Letters of Credit

In June 2026, PacifiCorp amended its existing $2.0 billion unsecured credit facility expiring in June 2028. The amendment increased the commitment of the lenders to $3.0 billion, extended the expiration date to June 2029 and amended certain provisions of the existing credit agreement. PacifiCorp's $900 million 364-day unsecured credit facility expired in June 2026. As of June 30, 2026, PacifiCorp's $255 million letter of credit capacity under its $3.0 billion revolving credit facility was fully available.

In April 2026, PacifiCorp entered into a $2.55 billion letter of credit agreement, effective May 18, 2026, under which letters of credit will be made available solely to provide collateral support for surety bonds issued pursuant to a corresponding surety arrangement for supersedeas undertakings to secure the performance and stay enforcement of trial court judgments entered against PacifiCorp relating to the *James* case. Refer to Note 6 of Notes to Financial Statements of this Form No. 3-Q for additional information regarding this arrangement.

ITEM 7.

None.

ITEM 8.

For the six-month period ended June 30, 2026, PacifiCorp's bargaining unit wage scale changes were as follows:

Unions Represented	% Increase(1)	Effective Date(s)	Estimated Annual Financial Impact(2)
IBEW 57 Power Delivery (UT, ID & WY)	2.34%	01/26/2026	$ 2,417,474
IBEW 57 Power Supply (UT, ID & WY)	2.34%	01/26/2026	956,246
IBEW 57 Combustion Turbine (UT)	2.34%	01/26/2026	93,091
IBEW 77 (WA)	2.34%	01/26/2026	35,351
IBEW 125 (OR, WA)	2.34%	01/25/2026	889,273
IBEW 659 (OR, CA)	2.54%	04/26/2026	1,098,502
UWUA 197 (OR)	1.53%	05/24/2026	32,143
IBEW 57 Laramie (WY)	1.19%	06/26/2026	9,180
Total			$ 5,531,260

(1) This percentage increase represents the increase in wages from the effective date of the increase to the end of the calendar year as compared to the projected annual wages for the same calendar year prior to any new wage scale changes.

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

ITEM 9.

PacifiCorp's wholesale transmission rates are set annually using formula rates approved by the FERC and are updated annually. In May 2024, PacifiCorp published the 2024 annual update of its transmission formula rate in FERC Docket No. ER24-2004-000 pursuant to its formula rate implementation protocols. The 2024 formula rate update included the impacts of approximately $1,677 million of accrued losses, net of expected insurance recoveries associated with the Wildfires recognized during the year ended December 31, 2023, among other adjustments. In June 2025, several PacifiCorp transmission customers filed formal challenges with the FERC, largely seeking to disallow PacifiCorp's recovery of the portion of losses associated with the Wildfires allocable to transmission customers through the formula rate and other, less substantive expenses. Subsequently in 2025, PacifiCorp and those transmission customers filed responses with the FERC. In April 2026, PacifiCorp filed a motion to lodge the Oregon Court of Appeals opinion reversing and remanding the *James* liability verdict. PacifiCorp will continue to utilize the FERC-established process to resolve all outstanding issues related to its 2024 annual update. The matter is pending before the FERC.

In May 2025, PacifiCorp published the 2025 annual update of its transmission formula rate in FERC Docket No. ER25-2221-000, which included the impacts of approximately $346 million of accrued losses associated with the Wildfires recognized during the year ended December 31, 2024, among other adjustments. In January 2026, several PacifiCorp transmission customers lodged preliminary challenges to the 2025 formula rate update, and in June 2026, those transmission customers filed formal challenges with the FERC. PacifiCorp will utilize the FERC-established process to resolve outstanding issues related to its 2025 annual update. The matter is pending before the FERC.

For information regarding certain legal proceedings affecting PacifiCorp, including matters related to wildfire loss contingencies, refer to Note 11 of Notes to Financial Statements in this Form No. 3Q.

ITEM 10.

There have been no material officer, director or security holder transactions during the six-month period ended June 30, 2026.

ITEM 12.

None.

ITEM 13.

On April 17, 2026, Mr. Darin M. Carroll succeeded Ms. Cindy A. Crane as PacifiCorp's Chair of the Board of Directors. Also effective April 17, 2026, Ms. Crane resigned as a director of PacifiCorp.

On April 17, 2026, Mr. Charles C. Chang resigned as a director of PacifiCorp.

On April 17, 2026, Ms. Karen J. Kruse was elected as a director of PacifiCorp.

ITEM 14.

Not applicable.

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	43,235,712,392	41,110,603,213
3	Construction Work in Progress (107)	200	3,597,432,169	3,305,302,836
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		46,833,144,561	44,415,906,049
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	14,873,521,235	14,475,856,318
6	Net Utility Plant (Enter Total of line 4 less 5)		31,959,623,326	29,940,049,731
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202		
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			
9	Nuclear Fuel Assemblies in Reactor (120.3)			
10	Spent Nuclear Fuel (120.4)			
11	Nuclear Fuel Under Capital Leases (120.6)			
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202		
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)			
14	Net Utility Plant (Enter Total of lines 6 and 13)		31,959,623,326	29,940,049,731
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	**OTHER PROPERTY AND INVESTMENTS**			
18	Nonutility Property (121)		21,373,743	21,396,846
19	(Less) Accum. Prov. for Depr. and Amort. (122)		3,269,128	3,256,980
20	Investments in Associated Companies (123)		69,928	69,928
21	Investment in Subsidiary Companies (123.1)	224	119,453,766	121,927,231
23	Noncurrent Portion of Allowances and Environmental Credits	228	67,684,575	62,450,828
24	Other Investments (124)		121,032,733	122,177,780
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)		196,030,280	190,589,810
29	Special Funds (Non Major Only) (129)			
30	Long-Term Portion of Derivative Assets (175)			
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		522,375,897	515,355,443
33	**CURRENT AND ACCRUED ASSETS**			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		18,530,604	8,326,712
36	Special Deposits (132-134)		2,605,703	34,305
37	Working Fund (135)			
38	Temporary Cash Investments (136)		2,293,433,059	54,227,905
39	Notes Receivable (141)			1,297,000
40	Customer Accounts Receivable (142)		541,089,303	688,043,612
41	Other Accounts Receivable (143)		131,603,808	169,487,267
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		14,731,569	20,035,004
43	Notes Receivable from Associated Companies (145)		[a]4,264,875	
44	Accounts Receivable from Assoc. Companies (146)		[b]43,367,554	[c]117,778,797
45	Fuel Stock (151)	227	329,141,295	307,771,791
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	669,876,540	612,027,820
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances and Environmental Credits (158.1, 158.2, 158.3, and 158.4)	228	132,104,916	121,703,614
53	(Less) Noncurrent Portion of Allowances and Environmental Credits	228	67,684,575	62,450,828
54	Stores Expense Undistributed (163)	227		
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			
57	Prepayments (165)		149,764,360	92,277,997
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)		7,117,410	
60	Rents Receivable (172)		3,857,004	3,055,500
61	Accrued Utility Revenues (173)		447,360,500	380,479,000

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)
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)		1,982,469	4,714,095
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
67	Total Current and Accrued Assets (Lines 34 through 66)		4,693,683,256	2,478,739,583
68	**DEFERRED DEBITS**			
69	Unamortized Debt Expenses (181)		104,588,091	82,055,302
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	2,284,024,530	2,487,233,113
73	Prelim. Survey and Investigation Charges (Electric) (183)		24,260,684	25,280,117
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		390,391	
77	Temporary Facilities (185)		126,188	158,130
78	Miscellaneous Deferred Debits (186)	233	148,663,936	156,847,459
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)		1,353,728	1,429,638
82	Accumulated Deferred Income Taxes (190)	234	756,688,690	903,260,908
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		3,320,096,238	3,656,264,667
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		40,495,778,717	36,590,409,424

FOOTNOTE DATA

(a) Concept: NotesReceivableFromAssociatedCompanies

Represents amounts due from Pacific Minerals, Inc., a wholly owned subsidiary of PacifiCorp, pursuant to an umbrella loan agreement for which the interest rate is determined daily and is equal to the lowest cost of short-term borrowings PacifiCorp could otherwise incur externally. At June 30, 2026, the interest rate on the outstanding loan balance was 4.2%.

(b) Concept: AccountsReceivableFromAssociatedCompanies

As of June 30, 2026, Account 146, Accounts receivable from associated companies, included $17,681,577 of income tax receivable from Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

(c) Concept: AccountsReceivableFromAssociatedCompanies

As of December 31, 2025, Account 146, Accounts receivable from associated companies, included $95,246,799 of income tax receivable from Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	**PROPRIETARY CAPITAL**			
2	Common Stock Issued (201)	250	3,417,945,896	3,417,945,896
3	Preferred Stock Issued (204)	250		
4	Capital Stock Subscribed (202, 205)			
5	Stock Liability for Conversion (203, 206)			
6	Premium on Capital Stock (207)			
7	Other Paid-In Capital (208-211)	253	1,102,063,956	1,102,063,956
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254b	41,101,061	41,101,061
11	Retained Earnings (215, 215.1, 216)	118	6,880,686,445	6,612,635,392
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	63,109,054	65,582,520
13	(Less) Reacquired Capital Stock (217)	250		
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(9,688,073)	(9,985,387)
16	Total Proprietary Capital (lines 2 through 15)		11,413,016,217	11,147,141,316
17	**LONG-TERM DEBT**			
18	Bonds (221)	256	16,200,000,000	13,400,000,000
19	(Less) Reacquired Bonds (222)	256		
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256	1,950,000,000	850,000,000
22	Unamortized Premium on Long-Term Debt (225)			
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		37,331,615	34,099,993
24	Total Long-Term Debt (lines 18 through 23)		18,112,668,385	14,215,900,007
25	**OTHER NONCURRENT LIABILITIES**			
26	Obligations Under Capital Leases - Noncurrent (227)		1,659,257,905	400,235,959
27	Accumulated Provision for Property Insurance (228.1)		1,482,212	1,088,727
28	Accumulated Provision for Injuries and Damages (228.2)		417,182,657	426,749,108
29	Accumulated Provision for Pensions and Benefits (228.3)		49,445,476	49,657,914
30	Accumulated Miscellaneous Operating Provisions (228.4)		21,236,787	24,217,590
31	Accumulated Provision for Rate Refunds (229)			
32	Long-Term Portion of Derivative Instrument Liabilities		24,752,334	23,058,603
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		531,459,202	518,345,642
35	Total Other Noncurrent Liabilities (lines 26 through 34)		2,704,816,573	1,443,353,543
36	**CURRENT AND ACCRUED LIABILITIES**			
37	Notes Payable (231)			1,000,000,000
38	Accounts Payable (232)		1,104,330,908	1,112,555,060
39	Notes Payable to Associated Companies (233)			
40	Accounts Payable to Associated Companies (234)		285,162,704	253,580,686
41	Customer Deposits (235)		35,084,155	37,870,537
42	Taxes Accrued (236)	262	[a]109,098,086	[b]60,904,052
43	Interest Accrued (237)		329,128,860	260,174,942
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		34,314,956	33,185,756
48	Miscellaneous Current and Accrued Liabilities (242)		450,082,984	1,015,000,199
49	Obligations Under Capital Leases-Current (243)		51,879,397	41,078,561
50	Derivative Instrument Liabilities (244)		67,293,754	70,408,061
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		24,752,334	23,058,603
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		2,441,623,470	3,861,699,251
55	**DEFERRED CREDITS**			
56	Customer Advances for Construction (252)		280,227,054	310,735,389
57	Accumulated Deferred Investment Tax Credits (255)	266	11,564,873	10,535,571
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	282,988,493	354,618,476
60	Other Regulatory Liabilities (254)	278	1,011,811,938	1,017,126,814

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)
61	Unamortized Gain on Reacquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272	89,936,673	95,276,897
63	Accum. Deferred Income Taxes-Other Property (282)		3,506,694,907	3,450,848,187
64	Accum. Deferred Income Taxes-Other (283)		640,430,134	683,173,973
65	Total Deferred Credits (lines 56 through 64)		5,823,654,072	5,922,315,307
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		40,495,778,717	36,590,409,424

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Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

FOOTNOTE DATA

(a) Concept: TaxesAccrued

As of June 30, 2026, Account 236, Taxes accrued, included $28,071,077 of income tax payable to Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

(b) Concept: TaxesAccrued

As of December 31, 2025, Account 236, Taxes accrued, included $14,426,715 of income tax payable to Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

6. Do not report fourth quarter data in columns (e) and (f)
7. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over Lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
8. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utiity Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Operating Revenues (400)	300	3,577,190,046	3,576,904,190	1,785,007,467	1,808,720,574	3,577,190,046	3,576,904,190				
3	Operating Expenses											
4	Operation Expenses (401)	320	2,014,237,427	2,006,623,099	947,115,051	1,004,576,968	2,014,237,427	2,006,623,099				
5	Maintenance Expenses (402)	320	331,776,714	326,120,210	166,948,291	181,397,100	331,776,714	326,120,210				
6	Depreciation Expense (403)	336	[a]595,530,579	651,546,064	298,501,166	363,315,978	595,530,579	651,546,064				
7	Depreciation Expense for Asset Retirement Costs (403.1)	336	[b]0									
8	Amort. & Depl. of Utility Plant (404-405)	336	4,785,458	4,606,941	2,364,537	2,292,930	4,785,458	4,606,941				
9	Amort. of Utility Plant Acq. Adj. (406)	336	188,493	188,493	94,246	94,246	188,493	188,493				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)											
11	Amort. of Conversion Expenses (407.2)											
12	Regulatory Debits (407.3)		5,662,476	8,405,768	2,606,591	3,750,649	5,662,476	8,405,768				
13	(Less) Regulatory Credits (407.4)		4,843,795	5,457,074	2,246,755	3,160,935	4,843,795	5,457,074				
14	Taxes Other Than Income Taxes (408.1)	262	[c]130,865,600	117,441,910	64,884,140	57,449,790	130,865,600	117,441,910				
15	Income Taxes - Federal (409.1)	262	(197,060,944)	(61,859,558)	(65,199,890)	(37,403,845)	(197,060,944)	(61,859,558)				
16	Income Taxes - Other (409.1)	262	(15,471,393)	9,834,773	5,002,582	2,689,666	(15,471,393)	9,834,773				
17	Provision for Deferred Income Taxes (410.1)	234, 272	520,452,096	550,137,049	183,961,438	258,061,426	520,452,096	550,137,049				
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	392,308,848	561,218,143	183,119,547	260,588,555	392,308,848	561,218,143				
19	Investment Tax Credit Adj. - Net (411.4)	266	(38,729)	(127,839)	(6,749)	(33,966)	(38,729)	(127,839)				
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)		5,090,289	41	5,085,071	41	5,090,289	41				
23	Losses from Disposition of Allowances (411.9)											
24	Accretion Expense (411.10)		[d]0									
24.1	(Less) Gains from Disposition of Environmental Credits (411.11)		26,097,068		10,202,373		26,097,068					

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
24.2	Losses from Disposition of Environmental Credits (411.12)											
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24.2)		2,962,587,777	3,046,241,652	1,405,617,657	1,572,441,411	2,962,587,777	3,046,241,652				
27	Net Util Oper Inc (Enter Tot line 2 less 25)		614,602,269	530,662,538	379,389,810	236,279,163	614,602,269	530,662,538				
28	Other Income and Deductions											
29	Other Income											
30	Nonutilty Operating Income											
31	Revenues From Merchandising, Jobbing and Contract Work (415)		1,995,487	1,518,866	848,221	970,831						
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		2,459,924	1,647,020	1,332,762	1,100,055						
33	Revenues From Nonutility Operations (417)											
34	(Less) Expenses of Nonutility Operations (417.1)		8,600	14,394	4,300	4,300						
35	Nonoperating Rental Income (418)		33,346	41,623	28,052	17,480						
36	Equity in Earnings of Subsidiary Companies (418.1)	119	(2,473,466)	(5,869,084)	(3,633,043)	(5,247,614)						
37	Interest and Dividend Income (419)		69,327,258	60,101,580	42,631,849	32,609,895						
38	Allowance for Other Funds Used During Construction (419.1)		46,678,094	57,782,696	26,220,601	30,970,164						
39	Miscellaneous Nonoperating Income (421)		3,185,241	6,774,579	2,860,426	5,682,058						
40	Gain on Disposition of Property (421.1)		745,837	2,759,920	492,993	1,378,408						
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		117,023,273	121,448,766	68,112,037	65,276,867						
42	Other Income Deductions											
43	Loss on Disposition of Property (421.2)		23,440		20							
44	Miscellaneous Amortization (425)		675,218	709,981	336,602	355,950						
45	Donations (426.1)		1,321,500	1,688,626	579,065	825,374						
46	Life Insurance (426.2)		(5,717,900)	(3,521,042)	(9,907,628)	(4,232,811)						
47	Penalties (426.3)		2,817,701	45,366	3,041	35,018						
48	Exp. for Certain Civic, Political & Related Activities (426.4)		956,086	1,002,015	502,030	601,766						
49	Other Deductions (426.5)		23,043,550	16,232,017	21,357,386	16,166,432						
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		23,119,595	16,156,963	12,870,516	13,751,729						
51	Taxes Applic. to Other Income and Deductions											
52	Taxes Other Than Income Taxes (408.2)	262	169,626	229,034	81,256	90,154						
53	Income Taxes-Federal (409.2)	262	8,903,820	9,404,734	6,154,734	5,033,019						
54	Income Taxes-Other (409.2)	262	2,016,469	2,129,912	1,393,877	1,139,840						
55	Provision for Deferred Inc. Taxes (410.2)	234, 272	48,815,756	22,076,464	25,992,604	13,704,384						
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	47,902,234	20,958,385	26,005,545	13,863,012						
57	Investment Tax Credit Adj.-Net (411.5)											
58	(Less) Investment Tax Credits (420)		307,524	257,354	153,762	128,677						
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		11,695,913	12,624,405	7,463,164	5,975,708						
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		82,207,765	92,667,398	47,778,357	45,549,430						
61	Interest Charges											

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utiity Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
62	Interest on Long-Term Debt (427)		442,210,903	361,980,323	241,240,625	187,891,487						
63	Amort. of Debt Disc. and Expense (428)		4,591,652	3,636,557	2,643,020	1,849,454						
64	Amortization of Loss on Reaquired Debt (428.1)		75,910	126,383	37,955	63,192						
65	(Less) Amort. of Premium on Debt-Credit (429)											
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)											
67	Interest on Debt to Assoc. Companies (430)											
68	Other Interest Expense (431)		27,279,615	21,760,422	10,202,144	11,068,900						
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		42,925,633	45,914,445	21,634,725	23,575,365						
70	Net Interest Charges (Total of lines 62 thru 69)		431,232,447	341,589,240	232,489,019	177,297,668						
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		265,577,587	281,740,696	194,679,148	104,530,925						
72	Extraordinary Items											
73	Extraordinary Income (434)											
74	(Less) Extraordinary Deductions (435)											
75	Net Extraordinary Items (Total of line 73 less line 74)											
76	Income Taxes-Federal and Other (409.3)	262										
77	Extraordinary Items After Taxes (line 75 less line 76)											
78	Net Income (Total of line 71 and 77)		265,577,587	281,740,696	194,679,148	104,530,925						
Page 114-117												

FOOTNOTE DATA

(a) Concept: DepreciationExpense

Depreciation expense associated with transportation equipment is generally charged to operations and maintenance expense and construction work in progress. Depreciation expense associated with transportation equipment was $12,342,217 and $11,414,588 during the six-month periods ended June 30, 2026 and 2025, respectively, and $6,144,445 and $5,681,712 during the three-month periods ended June 30, 2026 and 2025, respectively.

(b) Concept: DepreciationExpenseForAssetRetirementCosts

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

(c) Concept: TaxesOtherThanIncomeTaxesUtilityOperatingIncome

Payroll taxes are generally charged to operations and maintenance expense and construction work in progress. Payroll taxes were $28,612,575 and $29,603,969 during the six-month periods ended June 30, 2026 and 2025, respectively, and $13,764,316 and $13,743,293 during the three-month periods ended June 30, 2026 and 2025, respectively.

(d) Concept: AccretionExpense

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

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly report.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
4. State the purpose and amount for each reservation or appropriation of retained earnings.
5. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown for Account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		6,548,235,904	5,921,459,369
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
10.1	Preferred Stock Redemption Adjustments			(2,051,003)
15	TOTAL Debits to Retained Earnings (Acct. 439)			(2,051,003)
16	Balance Transferred from Income (Account 433 less Account 418.1)		268,051,053	287,609,780
17	Appropriations of Retained Earnings (Acct. 436)			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
23.1	Preferred Stock, various series and rates	238		
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1	Common Stock			
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		6,816,286,957	6,207,018,146
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		[a]64,399,488	[b]64,399,488
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		64,399,488	64,399,488
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		6,880,686,445	6,271,417,634
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
52.1	Transfers to/from Unappropriated Retained Earnings (Account 216)			
53	Balance-End of Year (Total lines 49 thru 52)			

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

FOOTNOTE DATA

(a) Concept: AppropriatedRetainedEarningsAmortizationReserveFederal
The balance in Account 215.1, Appropriated retained earnings - Amortization reserve, Federal, is due to requirements of certain hydroelectric relicensing projects.
(b) Concept: AppropriatedRetainedEarningsAmortizationReserveFederal
The balance in Account 215.1, Appropriated retained earnings - Amortization reserve, Federal, is due to requirements of certain hydroelectric relicensing projects.

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

STATEMENT OF CASH FLOWS

1. Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	265,577,587	281,740,696
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	[(a)]619,506,654	664,780,211
5	Amortization of (Specify) (footnote details)		
5.1	Amortization:		
5.2	Amortization of software and other intangibles	5,460,676	5,316,922
5.3	Amortization of electric plant acquisition adjustment	188,493	188,493
5.4	Amortization of regulatory assets	(144,290)	1,163,097
8	Deferred Income Taxes (Net)	129,056,770	(9,963,015)
9	Investment Tax Credit Adjustment (Net)	(346,253)	(385,193)
10	Net (Increase) Decrease in Receivables	119,894,031	(72,195,371)
11	Net (Increase) Decrease in Inventory	(79,218,224)	(64,477,947)
12	Net (Increase) Decrease in Allowances and Environmental Credits Inventory	(10,401,300)	(27,867,003)
13	Net Increase (Decrease) in Payables and Accrued Expenses	(455,503,727)	102,753,857
14	Net (Increase) Decrease in Other Regulatory Assets	186,321,324	113,998,499
15	Net Increase (Decrease) in Other Regulatory Liabilities	56,865,032	(11,153,888)
16	(Less) Allowance for Other Funds Used During Construction	46,678,094	57,782,696
17	(Less) Undistributed Earnings from Subsidiary Companies	(2,473,466)	(5,869,084)
18	Other (provide details in footnote):		
18.1	Other Operating Activities:		
18.2	Amounts Due To/From Affiliates, Net	105,953,520	9,321,056
18.3	Derivative Collateral (Net)	(11,571,398)	6,200,000
18.4	Prepayments	(62,705,065)	87,576,069
18.5	Other Assets	14,891,279	14,320,142
18.6	Depreciation and depletion included in cost of fuel	1,281,593	1,278,209
18.7	Net (gain) / loss on sale of property	(1,025,541)	(3,012,497)
18.8	Asset under construction write-offs	4,317,804	17,814,340
18.9	Change in corporate owned life insurance cash surrender value	(5,716,283)	(3,504,172)
18.10	Amortization of debt issuance expenses and bond discount/premium	4,591,652	3,636,557
18.11	Net (gain) / loss on long-term incentive plan and deferred compensation securities	(1,299,540)	(738,699)
18.12	Other	12,146	14,808
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	841,782,312	1,064,891,559
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(1,490,358,483)	(1,463,940,005)
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	856,040	127,904
30	(Less) Allowance for Other Funds Used During Construction	(46,678,094)	(57,782,696)
31	Other (provide details in footnote):		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(1,442,824,349)	(1,406,029,405)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	[(b)]1,123,176	[(c)]3,050,290
39	Investments in and Advances to Assoc. and Subsidiary Companies	(4,250,000)	
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)	(245,456,320)	
45	Proceeds from Sales of Investment Securities (a)		
46	Loans Made or Purchased		
47	Collections on Loans		
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances and Environmental Credits Held for Speculation		

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
53.1	Other Investing Activities:		
53.2	Net proceeds from (purchases of) long-term incentive plan and deferred compensation securities	5,242,648	3,563,353
53.3	Net proceeds from (purchases of) company owned life insurance policies	3,652,130	438,433
53.4	Other investments / special funds	(101,530)	173,209
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(1,682,614,245)	(1,398,804,120)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	4,000,000,000	850,000,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
70	Cash Provided by Outside Sources (Total 61 thru 69)	4,000,000,000	850,000,000
72	Payments for Retirement of:		
73	Long-term Debt (b)	(100,000,000)	
74	Preferred Stock		(4,448,603)
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Net repayments of affiliate borrowing from subsidiary company, Pacific Minerals, Inc.		
76.2	Repayment of finance lease obligations	(10,988,826)	(1,540,634)
76.3	Other deferred financing costs	(13,255,629)	(1,050,858)
76.4	Long-term debt issuance costs	(30,356,063)	(8,551,246)
76.5	Other		(60,326)
78	Net Decrease in Short-Term Debt (c)	(1,000,000,000)	(240,328,684)
80	Dividends on Preferred Stock		(40,475)
81	Dividends on Common Stock		
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	2,845,399,482	593,979,174
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	2,004,567,549	260,066,613
88	Cash and Cash Equivalents at Beginning of Period	84,155,902	56,677,501
90	Cash and Cash Equivalents at End of Period	2,088,723,451	316,744,114

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FOOTNOTE DATA

(a) Concept: DepreciationAndDepletion

Includes depreciation expense associated with transportation equipment and finance lease assets of $23,679,142 and $13,234,147 during the six-month periods ended June 30, 2026 and 2025, respectively.

(b) Concept: ProceedsFromDisposalOfNoncurrentAssets

Represents proceeds (losses) from the disposal of fixed assets.

(c) Concept: ProceedsFromDisposalOfNoncurrentAssets

Represents proceeds (losses) from the disposal of fixed assets.

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

NOTES TO FINANCIAL STATEMENTS

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.
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.
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.
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.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
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.
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.
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, where material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
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.

PACIFICORP
NOTES TO FINANCIAL STATEMENTS
(Unaudited)

(1) General

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

Basis of Presentation

These unaudited financial statements have been prepared in accordance with the requirements of the Federal Energy Regulatory Commission ("FERC") as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America ("GAAP"). These notes include certain applicable disclosures required by GAAP adjusted to the FERC basis of presentation and include specific information requested by the FERC. These unaudited financial statements do not include all of the disclosures required by the FERC and GAAP for annual financial statements. Management believes the unaudited financial statements contain all adjustments (consisting only of normal recurring adjustments) considered necessary for the fair presentation of the unaudited financial statements as of June 30, 2026, and for the three- and six-month periods ended June 30, 2026 and 2025. The results of operations for the three- and six-month periods ended June 30, 2026, are not necessarily indicative of the results to be expected for the full year.

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

Investments in Subsidiaries

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

Costs of Removal

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

Income Taxes

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

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

Pensions and Postretirement Benefits Other Than Pensions

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

Reclassifications

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

Use of Estimates in Preparation of Financial Statements

The preparation of the unaudited financial statements in conformity with the FERC and GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the unaudited financial statements and the reported amounts of revenue and expenses during the period. Actual results may differ from the estimates used in preparing the unaudited financial statements. Note 2 of Notes to Financial Statements included in PacifiCorp's annual report on Form No. 1 for the year ended December 31, 2025 describes the most significant accounting policies used in the preparation of the unaudited financial statements. There have been no significant changes in PacifiCorp's accounting policies or its assumptions regarding significant accounting estimates during the six-month period ended June 30, 2026. Refer to Note 11 for discussion of loss contingencies related to the Oregon and Northern California 2020 wildfires (the "2020 Wildfires") and the wildfire that began in the Oak Knoll Ranger District of the Klamath National Forest in Siskiyou County, California in July 2022 (the "2022 McKinney Fire"), collectively referred to as the "Wildfires." Refer to Note 2 for information regarding assets and liabilities held for sale.

Segment Information

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

New Accounting Pronouncements

In November 2024, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2024-03, Income Statement—Reporting Comprehensive Income—Expense Disaggregation Disclosures Subtopic 220-40, "Disaggregation of Income Statement Expenses" which addresses requests from investors for more detailed information about certain expenses and requires disclosure of the amounts of purchases of inventory, employee compensation, depreciation and intangible asset amortization included in each relevant expense caption presented on the income statement. This guidance, as clarified in ASU 2025 01, is effective for annual reporting periods beginning after December 15, 2026 and interim reporting periods beginning after December 15, 2027. Early adoption is permitted and should be applied on a prospective basis, however retrospective application is permitted. PacifiCorp is currently evaluating the impact of adopting this guidance on its financial statements and disclosures included within Notes to Financial Statements.

In December 2025, the FASB issued ASU No. 2025-10, Government Grants Topic 832, "Accounting for Government Grants Received by Business Entities" which establishes accounting for government grants received by an entity, including guidance for a grant related to an asset and a grant related to income. This guidance also requires, consistent with current disclosure requirements, that an entity provide disclosures including the nature of the government grant received, the accounting policies used to account for the grant, and significant terms and conditions of the grant. This guidance is effective for interim and annual reporting periods beginning after December 15, 2028. Early adoption is permitted and can be applied using either a modified prospective approach, a modified retrospective approach or a retrospective approach. PacifiCorp is currently evaluating the impact of adopting this guidance on its financial statements and disclosures included within Notes to Financial Statements.

In May 2026, the FASB issued ASU No. 2026-02, Environmental Credits and Environmental Credit Obligations Topic 818 which establishes guidance on the recognition, measurement, presentation and disclosure of environmental credits and related regulatory obligations. This guidance provides a framework for accounting for environmental credit assets, including those generated, purchased or received and environmental credit obligations. It also requires entities to assess the intended use of environmental credits, and, in certain cases, evaluate such credits for impairment. ASU 2026-02 introduces enhanced annual disclosure requirements related to environmental credits and associated obligations. The guidance is effective for annual periods beginning after December 15, 2027. Early adoption is permitted and should be applied on a retrospective basis through a cumulative effect adjustment to the opening balance of retained earnings. PacifiCorp is currently evaluating the impact of adopting this guidance on its financial statements and disclosures included within Notes to Financial Statements.

Subsequent Events

PacifiCorp has evaluated the impact of events occurring after June 30, 2026 up to August 7, 2026, the date that PacifiCorp's GAAP financial statements were filed with the U.S. Securities and Exchange Commission and has updated such evaluation for disclosure purposes through August 26, 2026. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

(2) Dispositions

On February 15, 2026, PacifiCorp and Portland General Electric Company and an affiliate of Portland General Electric Company (together, the "PGE Entities") entered into an Asset Purchase and Service Area Transfer Agreement (the "Sale Agreement") to sell to the PGE Entities certain PacifiCorp assets and liabilities associated with PacifiCorp's Washington operations for a sales price of $1.9 billion in cash plus additional cash consideration for the value of specified assets to be delivered at closing, subject to customary purchase price adjustments (the "Transaction").

The Transaction assets and liabilities are associated with PacifiCorp's retail service area in Washington and include certain related distribution assets and infrastructure, as well as PacifiCorp's Chehalis combined cycle natural gas-fueled generating facility located in Chehalis, Washington, Goodnoe Hills wind-powered generating facility located in Goldendale, Washington, and Marengo wind-powered generating facility located in Dayton, Washington.

The Transaction has been approved by PacifiCorp's board of directors but is subject to customary closing conditions including (i) the expiration or termination of the waiting period and other required approvals under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended, and (ii) the receipt of all necessary approvals, waivers and rulings from the FERC and each of PacifiCorp's six state public utility commissions. In March and April 2026, PacifiCorp filed for approval of the Transaction and associated disposition of assets with each of its state public utility commissions, requesting approval by March 1, 2027. On July 15, 2026, PacifiCorp filed with the FERC for approval under applicable sections of the Federal Power Act, requesting an order by December 15, 2026. The Transaction is expected to close in the first half of 2027.

The Sale Agreement contains certain termination rights, including if the Transaction is not consummated by August 15, 2027, (subject to a six month extension to the extent certain regulatory approvals have not been received as of such date), and provides that upon termination of the Sale Agreement under certain specified circumstances, the terminating party would be required to pay the other party a termination fee of $35 million.

PacifiCorp continues to depreciate the property, plant and equipment included in the Transaction as it will continue to operate the assets and serve PacifiCorp's Washington customers through closing of the Transaction, during which time it will continue to recover in retail rates the associated depreciation expense and return on investment, and the continued depreciation will be reflected in the carry-over basis of the assets upon closing.

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

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

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

	2026	2025
Cash (131)	$ 19	$ 35
Other special funds (128)	22	18
Temporary cash investments (136)	2,048	264
Total cash and cash equivalents and restricted cash and cash equivalents	$ 2,089	$ 317

As of June 30, 2026, PacifiCorp held a $245 million six-month U.S. Treasury Bill included in temporary cash investments on the Comparative Balance Sheet in addition to the cash and cash equivalents and restricted cash and cash equivalents presented above.

(4) Net Utility Plant

Government Grants

As of June 30, 2026 and December 31, 2025, approximately $67 million and $50 million, respectively, of federal grant funds reduced additions to net utility plant on the Comparative Balance Sheet. During the six-month periods ended June 30, 2026 and 2025, approximately $3 million and $16 million, respectively, of federal grant funds reduced operation and maintenance expenses on the Statement of Income.

(5) Finance Leases

During the six-month period ended June 30, 2026, facilities associated with previously executed energy storage agreements achieved commercial operation, resulting in additional finance lease liabilities as presented below. There were no material changes to PacifiCorp's operating leases during 2026.

The following table summarizes PacifiCorp's finance leases recorded on the Comparative Balance Sheets (in millions):

	As of	
	June 30, 2026	December 31, 2025
Right-of-use assets:		
Finance leases[(1)]	$ 1,686	$ 427
Lease liabilities:		
Finance leases[(1)]	$ 1,699	$ 432

(1) Includes amounts associated with energy storage facilities for which the associated costs will be subject to recovery as part of regulated net power costs and PacifiCorp's deferred net power cost mechanisms.

PacifiCorp has the following remaining finance lease commitments as of June 30, 2026 (in millions):

	Finance	
	PPAs/Energy Storage Agreements	Other
2026	$ 71	$ 5
2027	142	11
2028	142	10
2029	142	10
2030	142	10
Thereafter	2,233	19
Total undiscounted lease payments	2,872	65
Less - amounts representing interest	(1,226)	(12)
Lease liabilities	$ 1,646	$ 53

(6) Recent Financing Transactions

Senior Debt

In March 2026, PacifiCorp issued $300 million of its 4.65% First Mortgage Bonds due April 2029, $550 million of its 5.10% First Mortgage Bonds due April 2031, $800 million of its 5.45% First Mortgage Bonds due April 2033, and $850 million of its 5.80% First Mortgage Bonds due April 2036.

In February 2026, PacifiCorp issued $400 million of its 4.25% First Mortgage Bonds due March 2029.

Junior Subordinated Debt

In February 2026, PacifiCorp issued $1.1 billion of its 7.125% Fixed-to-Fixed Reset Rate Junior Subordinated Notes due August 2056. PacifiCorp will pay interest on the junior subordinated notes at a rate of 7.125% through August 2031, subject to a reset every five years, not to reset below 7.125%.

Credit Facilities

In June 2026, PacifiCorp amended its existing $2.0 billion unsecured credit facility expiring in June 2028. The amendment increased the commitment of the lenders to $3.0 billion, extended the expiration date to June 2029 and amended certain provisions of the existing credit agreement. PacifiCorp's $900 million 364-day unsecured credit facility expired in June 2026.

In April 2026, PacifiCorp entered into a letter of credit agreement, effective May 18, 2026, under which letters of credit will be made available solely to provide collateral support for surety bonds issued pursuant to a corresponding surety arrangement for supersedeas undertakings to secure the performance and stay enforcement of trial court judgments entered against PacifiCorp relating to the *James* case, in each case while such judgments remain pending appeal by PacifiCorp in the Oregon Court of Appeals or the Oregon Supreme Court. Refer to Note 11 for information regarding the Oregon Court of Appeals opinion issued in April 2026 associated with the *James* case. The letter of credit agreement provides for a two-year standby letter of credit facility for PacifiCorp in an aggregate stated amount of up to $2.55 billion. In conjunction with the letter of credit agreement, PacifiCorp entered into a committed surety facility set forth in a term sheet with an initial aggregate capacity of $2.55 billion, not to exceed availability under the letter of credit agreement, and related indemnity agreement under which the surety party is committed to issue surety bonds from time to time for PacifiCorp to secure the supersedeas undertakings described above. The surety facility must be fully secured by letters of credit. If 91 days prior to the applicable termination date of any letter of credit issued under the arrangements described above, any letter of credit obligations remain outstanding, PacifiCorp will be required to provide cash collateral to secure outstanding letter of credit obligations in an amount equal to 103% of such obligations. In April 2026, PacifiCorp received the necessary approvals from the Oregon Public Utility Commission and the Idaho Public Utilities Commission.

(7) Income Taxes

Berkshire Hathaway includes BHE and its subsidiaries in its U.S. federal income tax return and BHE includes its subsidiaries in certain state income tax returns. Consistent with established regulatory practice, PacifiCorp's provision for federal and state income tax has been computed on a stand-alone basis, and substantially all of its currently payable or receivable income tax is remitted to or received from BHE pursuant to a tax allocation agreement. PacifiCorp received net cash payments for federal and state income taxes from BHE totaling $293 million and $66 million for the six-month periods ended June 30, 2026 and 2025, respectively.

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

	Three-Month Periods Ended June 30,				Six-Month Periods Ended June 30,			
	2026		2025		2026		2025	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
U.S. federal statutory income tax rate	$ 30	21.0 %	$ 15	21.0 %	$ 40	21.0 %	$ 48	21.0 %
State and local income taxes, net of federal income tax	7	4.9	4	5.6	11	5.7	12	5.1
Energy-related tax credits	(76)	(53.2)	(40)	(55.1)	(106)	(55.0)	(87)	(37.9)
Nontaxable or non-deductible items	1	0.5	1	1.0	1	0.6	1	0.4
Effects of ratemaking[(1)]	(14)	(9.6)	(11)	(15.4)	(19)	(10.1)	(25)	(10.6)
Effective income tax rate	$ (52)	(36.4)%	$ (31)	(42.9)%	$ (73)	(37.8)%	$ (51)	(22.0)%

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

Energy-related tax credits relate primarily to production tax credits ("PTC") earned by PacifiCorp's wind-powered generating facilities. Federal renewable electricity PTCs are earned as energy from qualifying wind-powered generating facilities is produced and sold and are based on a per-kilowatt hour rate pursuant to the applicable federal income tax law. Wind-powered generating facilities are eligible for the credits for 10 years from the date the qualifying generating facilities are placed in-service.

(8) Employee Benefit Plans

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

	Three-Month Periods Ended June 30,		Six-Month Periods Ended June 30,	
	2026	2025	2026	2025
Pension:				
Interest cost	$ 8	$ 10	$ 17	$ 19
Expected return on plan assets	(10)	(12)	(21)	(23)
Net amortization	3	2	5	4
Net periodic benefit cost	$ 1	$ —	$ 1	$ —
Other postretirement:				
Service cost	$ —	$ —	$ —	$ —
Interest cost	2	2	5	5
Expected return on plan assets	(2)	(3)	(5)	(6)
Net amortization	—	—	(1)	(1)
Net periodic benefit credit	$ —	$ (1)	$ (1)	$ (2)

Employer contributions to the pension and other postretirement benefit plans are expected to be $4 million and $— million, respectively, during 2026. As of June 30, 2026, $2 million of contributions had been made to the pension plans.

(9) Risk Management and Hedging Activities

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

PacifiCorp has established a risk management process that is designed to identify, assess, manage and report on each of the various types of risk involved in its business. To mitigate a portion of its commodity price risk, PacifiCorp uses commodity derivative contracts, which may include forwards, futures, options, swaps and other agreements, to effectively secure future supply or sell future production generally at fixed prices. PacifiCorp manages its interest rate risk by limiting its exposure to variable interest rates primarily through the issuance of fixed-rate long-term debt and by monitoring market changes in interest rates. Additionally, PacifiCorp may from time to time enter into interest rate derivative contracts, such as interest rate swaps or locks, to mitigate PacifiCorp's exposure to interest rate risk. No interest rate derivatives were in place during the periods presented. PacifiCorp does not hedge all of its commodity price and interest rate risks, thereby exposing the unhedged portion to changes in market prices. Refer to Note 10 for additional information related to the fair value measurements associated with derivative contracts.

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

	Current Assets	Long-term Assets	Current Liabilities	Long-term Liabilities	Total
As of June 30, 2026					
Not designated as hedging contracts[1]:					
Commodity assets	$ 2	$ —	$ 3	$ —	$ 5
Commodity liabilities	—	—	(89)	(18)	(107)
Total	2	—	(86)	(18)	(102)
Cash collateral receivable	—	—	49	—	49
Total derivatives - net basis	$ 2	$ —	$ (37)	$ (18)	$ (53)
As of December 31, 2025					
Not designated as hedging contracts[1]:					
Commodity assets	$ 5	$ —	$ 4	$ 1	$ 10
Commodity liabilities	—	—	(119)	(28)	(147)
Total	5	—	(115)	(27)	(137)
Cash collateral receivable	—	—	67	4	71
Total derivatives - net basis	5	—	(48)	(23)	(66)

(1) PacifiCorp's commodity derivatives are generally included in rates. As of June 30, 2026, a regulatory asset of $102 million was recorded related to the net derivative liability of $102 million. As of December 31, 2025, a regulatory asset of $137 million. was recorded related to the net derivative liability of $137 million.

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

	Three-Month Periods Ended June 30,		Six-Month Periods Ended June 30,	
	2026	2025	2026	2025
Beginning balance	$ 111	$ 81	$ 137	$ 97
Changes in fair value recognized in regulatory assets	21	(7)	55	3
Net gains reclassified to operating revenue	—	2	7	10
Net losses reclassified to cost of fuel and energy	(30)	(23)	(97)	(57)
Ending balance	$ 102	$ 53	$ 102	$ 53

Derivative Contract Volumes

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

	Unit of Measure	June 30, 2026	December 31, 2025
Electricity sales, net	Megawatt hours	(1)	—
Natural gas purchases	Decatherms	119	147

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 energy agreements, including contracts for purchases, sales and transportation of electricity, natural gas, and coal, some of which are accounted for as derivatives, contain credit support provisions that in part base certain collateral requirements on credit ratings for senior unsecured debt as reported by one or more of the recognized credit rating agencies. These agreements may provide bilateral rights to demand cash or other security if credit exposures on a net basis exceed specified rating-dependent threshold levels ("credit-risk-related contingent features"). These agreements and other agreements that do not refer to specified rating-dependent thresholds may provide the right for counterparties to demand "adequate assurance" if there is a material adverse change in PacifiCorp's creditworthiness. These rights can vary by contract and by counterparty. As of June 30, 2026, PacifiCorp's issuer credit ratings for senior unsecured debt from the recognized credit rating agencies were investment grade.

The aggregate fair value of PacifiCorp's derivative contracts in liability positions with specific credit-risk-related contingent features totaled $106 million and $145 million as of June 30, 2026 and December 31, 2025, respectively, for which PacifiCorp had posted collateral of $49 million and $71 million, respectively, in the form of cash deposits. If all credit-risk-related contingent features for derivative contracts in liability positions had been triggered as of June 30, 2026 and December 31, 2025, PacifiCorp would have been required to post $54 million and $69 million, respectively, of additional collateral.

PacifiCorp's collateral requirements associated with wholesale energy agreements could fluctuate considerably due to market price volatility; changes in credit ratings; changes in legislation or regulation or other factors; and if counterparties demand adequate assurance in the event of a material adverse change in PacifiCorp's creditworthiness.

(10) Fair Value Measurements

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

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

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

	Input Levels for Fair Value Measurements				
	Level 1	Level 2	Level 3	Other[1]	Total
As of June 30, 2026					
Assets:					
Commodity derivatives	$ —	$ 5	$ —	$ (3)	$ 2
Money market mutual funds	1,820	—	—	—	1,820
Debt securities:					
U.S. government obligations	493	—	—	—	493
Investment funds	24	—	—	—	24
	$ 2,337	$ 5	$ —	$ (3)	$ 2,339
Liabilities:					
Commodity derivatives	$ —	$ (107)	$ —	$ 52	$ (55)
As of December 31, 2025					
Assets:					
Commodity derivatives	$ —	$ 10	$ —	$ (5)	$ 5
Money market mutual funds	73	—	—	—	73
Investment funds	28	—	—	—	28
	$ 101	$ 10	$ —	$ (5)	$ 106
Liabilities:					
Commodity derivatives	$ —	$ (147)	$ —	$ 76	$ (71)

(1) Represents netting under master netting arrangements and a net cash collateral receivable of $49 million and $71 million as of June 30, 2026 and December 31, 2025, respectively.

Derivative contracts are recorded on the Comparative Balance Sheet as either assets or liabilities and are stated at estimated fair value unless they are designated as normal purchases or normal sales and qualify for the exception afforded by GAAP. A discounted cash flow valuation method was used to estimate fair value. When available, the fair value of derivative contracts is estimated using unadjusted quoted prices for identical contracts in the market in which PacifiCorp transacts. When quoted prices for identical contracts are not available, PacifiCorp uses forward price curves. Forward price curves represent PacifiCorp's estimates of the prices at which a buyer or seller could contract today for delivery or settlement at future dates. PacifiCorp bases its forward price curves upon market price quotations, when available, or internally developed and commercial models, with internal and external fundamental data inputs. Market price quotations are obtained from independent energy brokers, exchanges, direct communication with market participants and actual transactions executed by PacifiCorp. Market price quotations for certain major electricity and natural gas trading hubs are generally readily obtainable for the first three years; therefore, PacifiCorp's forward price curves for those locations and periods reflect observable market quotes. Market price quotations for other electricity and natural gas trading hubs are not as readily obtainable for the first three years. Given that limited market data exists for these contracts, as well as for those contracts that are not actively traded, PacifiCorp uses forward price curves derived from internal models based on perceived pricing relationships to major trading hubs that are based on unobservable inputs. The estimated fair value of these derivative contracts is a function of underlying forward commodity prices, interest rates, currency rates, related volatility, counterparty creditworthiness and duration of contracts. Refer to Note 9 for further discussion regarding PacifiCorp's risk management and hedging activities.

PacifiCorp's investments in money market mutual funds, debt securities 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 following table presents the carrying value and estimated fair value of PacifiCorp's long-term debt (in millions):

	As of June 30, 2026		As of December 31, 2025	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	$ 18,113	$ 16,995	$ 14,216	$ 13,005

(11) Commitments and Contingencies

Commitments

Energy Storage Contracts

Facilities associated with certain energy storage agreements previously disclosed as commitments in Note 14 of the Notes to Financial Statements included in PacifiCorp's Annual Report on Form 1 for the year ended December 31, 2025, achieved commercial operation during the six-month period ended June 30, 2026. Refer to Note 5 for information related to the resulting finance lease obligations associated with these agreements.

Guarantees

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

Environmental Laws and Regulations

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

Legal Matters

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

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

Wildfires

<u>2020 Wildfires and 2022 McKinney Fire</u>

The 2020 Wildfires occurred in September 2020, when a severe weather event with high winds contributed to several major wildfires, resulting in real and personal property and natural resource damage, personal injuries and loss of life and widespread power outages in Oregon and Northern California. The wildfires spread across certain parts of PacifiCorp's service territory and surrounding areas across multiple counties in Oregon and California, burning over 500,000 acres in aggregate and include the Santiam Canyon, Beachie Creek, South Obenchain, Echo Mountain Complex, 242, Archie Creek, Slater and other fires. The Slater fire occurred in both Oregon and California. Third-party reports for these wildfires indicate over 2,000 structures destroyed, including residences; several structures damaged; multiple individuals injured; and several fatalities.

Both the U.S. Department of Agriculture Forest Service ("USFS") and the Oregon Department of Forestry ("ODF") completed investigation reports related to a wildland fire that was first reported outside the Santiam Canyon on August 16, 2020 ("Beachie Creek Fire"), approximately three weeks before the severe weather event described above. The ODF's report concluded that embers from the pre-existing Beachie Creek Fire caused 12 fires within the Santiam Canyon. The ODF's report also found that PacifiCorp's power lines did not contribute to the overall spread of fire into the Santiam Canyon even though PacifiCorp's power lines ignited seven spot fires within the Santiam Canyon that were each suppressed.

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

The 2022 McKinney Fire occurred on July 29, 2022, when a wildfire began in Siskiyou County, California within PacifiCorp's service territory, burning over 60,000 acres. Third-party reports indicate that the 2022 McKinney Fire resulted in 11 structures damaged; 185 structures destroyed, including residences; 12 injuries; and four fatalities.

<u>Complaints and Demands Associated with the Wildfires</u>

A significant number of complaints and demands alleging similar claims related to the Wildfires have been filed in Oregon and California, including a class action complaint in Oregon associated with the 2020 Wildfires (the "*James*" case) for which certain jury verdicts were issued as described below. The plaintiffs seek damages for economic losses, noneconomic losses, including mental suffering, emotional distress, personal injury and loss of life, punitive damages, other damages and attorneys' fees. Several insurance carriers also filed subrogation complaints in Oregon and California with similar allegations. Additionally, PacifiCorp received correspondence from the U.S. and Oregon Departments of Justice regarding the potential recovery of certain costs and damages alleged to have occurred on federal and state lands in connection with certain of the 2020 Wildfires. As described below, substantially all outstanding complaints and demands are associated with the 2020 Wildfires, specifically the *James* case and the state of Oregon demands.

Substantially all amounts sought in outstanding complaints and demands filed in Oregon are associated with the *James* mass complaints described below, as well as stayed cases for which motions have been filed for consolidation into the *James* case and the state of Oregon demands. Oregon law provides for doubling of economic and property damages in the event the defendant is found to have acted with gross negligence, recklessness, willfulness or malice. Oregon law provides for trebling of damages associated with timber, shrubs and produce in the event the defendant is determined to have willfully and intentionally trespassed. For class actions, amounts specified by the plaintiffs in the complaints include amounts based on estimates of the potential class size, which ultimately may be significantly greater than estimated.

PacifiCorp has settled various claims associated with the Wildfires, including all wrongful death claims and federal government demands and complaints associated with the Wildfires. For the Archie Creek Fire, Slater Fire and 2022 McKinney Fire, settlements have been reached with substantially all plaintiffs. For the Santiam Canyon, Echo Mountain Complex, South Obenchain and 242 fires, while PacifiCorp has settled claims with individual plaintiffs who were granted substitution of counsel in the *James* case, with the Oregon wineries and with the federal government, claims remain outstanding for a substantial number of plaintiffs associated with the *James* case. PacifiCorp is also actively cooperating with the Oregon Department of Justice on resolving its alleged claims.

The James Case

On September 30, 2020, a class action complaint against PacifiCorp captioned *Jeanyne James et al. v. PacifiCorp,* ("*James*") was filed in Oregon Circuit Court in Multnomah County, Oregon ("Multnomah County Circuit Court Oregon"). The complaint was filed by Oregon residents and businesses who sought to represent a class of all Oregon citizens and entities whose real or personal property was harmed beginning on September 7, 2020, by wildfires in Oregon allegedly caused by PacifiCorp. In November 2021, the plaintiffs filed an amended complaint to limit the class to include Oregon citizens allegedly impacted by the Santiam Canyon, Echo Mountain Complex, South Obenchain and 242 fires, as well as to add claims for noneconomic damages. The amended complaint alleged that PacifiCorp's assets contributed to the Oregon wildfires occurring on or after September 7, 2020, and that PacifiCorp acted with gross negligence, among other things. The amended complaint seeks damages similar to those described above, including not less than $600 million of economic damages and in excess of $1 billion of noneconomic damages for the plaintiffs and the class. Since the filing of the original class action complaint, several cases have been stayed pending consolidation into *James* and numerous *James* class members have been named and damages specified in various complaints.

The Multnomah County Circuit Court Oregon determined that the *James* case would be divided into a liability phase ("Phase I") and a damages phase ("Phase II"). In June 2023, a jury in the Phase I liability trial found PacifiCorp's conduct grossly negligent, reckless and willful as to each of the 17 named plaintiffs and the entire class. The jury awarded economic and noneconomic damages, as well as punitive damages. After the jury verdict, the Multnomah County Circuit Court Oregon doubled the Phase I plaintiffs' economic damages, in accordance with Oregon law, and added punitive damages by applying a 0.25 multiplier to the awarded economic and noneconomic damages. The Multnomah County Circuit Court Oregon granted PacifiCorp's subsequent motion to offset the damage awards by deducting insurance proceeds received by any of the plaintiffs.

Following the Phase I liability verdict, 1,760 *James* class members filed nine separate mass complaints from April 2024 through January 2026 in Multnomah County Circuit Court Oregon, each premised on the Phase I liability verdict and referencing the original *James* case as the lead case. The *James* mass complaints make damages-only allegations seeking for each individual class member $5 million of economic damages, $25 million of noneconomic damages and punitive damages equal to 0.25 times the amount of economic and noneconomic damages, as well as doubling of economic damages. Complaints for some of the plaintiffs in the mass complaints have been dismissed, amended or re-filed.

While PacifiCorp's appeal of the Phase I liability verdict was pending, the Multnomah County Circuit Court Oregon held numerous Phase II damages trials, in which a series of juries awarded damages to groups of *James* class members. The majority of these trials were scheduled pursuant to a case management order called "CMO No. 11." PacifiCorp filed notices of appeal for the subsequent jury verdicts in the Phase II damages trials once limited judgments were entered and any post-trial motions filed. The *James* jury verdicts to date have awarded total net damages of $1,252 million to 201 plaintiffs, including $133 million of doubled economic damages, $910 million of noneconomic damages, $244 million of punitive damages and partially offset by estimated insurance offsets of $35 million. To date, PacifiCorp has been required to bond the amounts awarded by the *James* limited judgments in order to stay payment of damages while on appeal. As of the date of this filing, PacifiCorp has posted bonds totaling $719 million associated with the limited judgments entered to date for 129 plaintiffs. As a result of the April 2026 Oregon Court of Appeals opinion, as described in more detail below, in May 2026, PacifiCorp filed a motion for discharge and release of existing bonds, which remains pending.

The Oregon Court of Appeals' opinion issued on April 8, 2026, reversing the Phase I liability verdict explained that the Multnomah County Circuit Court Oregon erred in instructing the jury that they could "assume that the evidence at the trial applies to all class members." The Oregon Court of Appeals further concluded that the erroneous jury instruction "was prejudicial to PacifiCorp" because it "gave rise to some likelihood that the jury reached an erroneous result." Because the Oregon Court of Appeals reversed and remanded on the instructional error issue presented in PacifiCorp's appellate brief, it did not address the majority of PacifiCorp's other appealed issues. However, the Oregon Court of Appeals emphasized that the Multnomah County Circuit Court Oregon has the authority on remand to reconsider its class certification decision and reconsider whether a single class is appropriate in this case. The Oregon Court of Appeals determined PacifiCorp was the prevailing party and awarded costs to PacifiCorp.

On May 13, 2026, the *James* plaintiffs filed a petition with the Oregon Supreme Court for review of the April 2026 Oregon Court of Appeals opinion. On June 25, 2026, the Oregon Supreme Court issued an order allowing the petition for review and scheduling oral argument for November 3, 2026.

At a May 2026, hearing, the Multnomah County Circuit Court Oregon granted PacifiCorp's request to stay the remaining scheduled *James* Phase II damages trials, but permitted certain pre-trial activities, such as damages discovery and mediation, to continue, as well as scheduled a trial beginning September 2027 for 21 plaintiffs, all of whom live in a single geographic area. The stay is in effect until issuance of an appellate judgment by the Oregon Court of Appeals in *James* following (i) a decision on the merits by the Oregon Supreme Court affirming the Oregon Court of Appeals April 2026 opinion or (ii) at least 14 days following a decision by the Oregon Supreme Court reversing the Oregon Court of Appeals April 2026 opinion. Certain damages discovery related to previously scheduled CMO No. 11 trials will resume on August 10, 2026. The Multnomah County Circuit Court Oregon granted plaintiffs' request to enter limited judgments on the already completed Phase II damages trials but granted PacifiCorp's request to waive bonding requirements on those judgments.

<u>*Estimated Losses for and Settlements Associated with the Wildfires*</u>

Based on the facts and circumstances available to PacifiCorp through August 7, 2026, the date through which PacifiCorp has evaluated the impacts of events occurring after June 30, 2026 as indicated under "Subsequent Events", including (i) cause and origin investigations; (ii) ongoing settlement and mediation activities; (iii) other litigation matters and upcoming legal proceedings; and (iv) the status of the *James* case, PacifiCorp recorded cumulative estimated probable losses associated with the Wildfires of $2,853 million through June 30, 2026. PacifiCorp's cumulative accrual includes estimates of probable losses for fire suppression costs, real and personal property damages, natural resource damages and noneconomic damages such as personal injury damages and loss of life damages that it is reasonably able to estimate at this time and which is subject to change as additional relevant information becomes available. Any information associated with the Wildfires arising subsequent to August 7, 2026 will be considered in a future period.

Through June 30, 2026, PacifiCorp paid $2,281 million in settlements associated with the Wildfires. As a result of the settlements, various trials have been cancelled. In July 2026 through August 7, 2026 PacifiCorp made additional settlement payments related to the Wildfires totaling $4 million.

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

	Three-Month Periods Ended June 30,		Six-Month Periods Ended June 30,	
	2026	2025	2026	2025
Beginning balance	$ 577	$ 1,422	$ 1,161	$ 1,536
Payments	(5)	(41)	(589)	(155)
Ending balance	$ 572	$ 1,381	$ 572	$ 1,381

As of June 30, 2026 and December 31, 2025, $155 million and $734 million of PacifiCorp's liability for estimated losses associated with the Wildfires is included in Total Current and Accrued Liabilities on the Comparative Balance Sheet. The amounts reflected as current as of June 30, 2026, reflect amounts reasonably expected to be paid out within the next year based on settlements reached as well as ongoing settlement and mediation efforts. The remainder of PacifiCorp's liability for estimated losses associated with the Wildfires as of June 30, 2026 and December 31, 2025 is included in Total Other Noncurrent Liabilities on the Comparative Balance Sheet.

As of March 31, 2025 PacifiCorp had received all expected insurance recoveries with the final $98 million of proceeds received during the three-month period ended March 31, 2025. No additional insurance recoveries beyond those received to date are expected to be available.

It is reasonably possible PacifiCorp will incur material additional losses beyond the amounts accrued for the Wildfires that could have a material adverse effect on PacifiCorp's financial condition. PacifiCorp is currently unable to reasonably estimate a specific range of possible additional losses that could be incurred due to the number of properties and parties involved, including claimants in the class to the *James* case, the variation in the types of properties and damages and the ultimate outcome of legal actions, including mediation, settlement negotiations, jury verdicts and the *James* appeals process, including the April 2026 Oregon Court of Appeals opinion and the plaintiffs' appeal at the Oregon Supreme Court..

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
4. Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year				(9,115,257)			(9,115,257)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income				250,538			250,538		
3	Preceding Quarter/Year to Date Changes in Fair Value									
4	Total (lines 2 and 3)				250,538			250,538	281,740,696	281,991,234
5	Balance of Account 219 at End of Preceding Quarter/Year				(8,864,719)			(8,864,719)		
6	Balance of Account 219 at Beginning of Current Year				(9,985,387)			(9,985,387)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income				297,314			297,314		
8	Current Quarter/Year to Date Changes in Fair Value									
9	Total (lines 7 and 8)				297,314			297,314	265,577,587	265,874,901
10	Balance of Account 219 at End of Current Quarter/Year				(9,688,073)			(9,688,073)		

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION. AMORTIZATION AND DEPLETION

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	39,673,726,650	39,673,726,650					
4	Property Under Capital Leases	1,709,910,882	1,709,910,882					
5	Plant Purchased or Sold							
6	Completed Construction not Classified	1,684,430,232	1,684,430,232					
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	43,068,067,764	43,068,067,764					
9	Leased to Others							
10	Held for Future Use	11,176,145	11,176,145					
11	Construction Work in Progress	3,597,432,169	3,597,432,169					
12	Acquisition Adjustments	156,468,483	156,468,483					
13	Total Utility Plant (8 thru 12)	46,833,144,561	46,833,144,561					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	14,873,521,235	14,873,521,235					
15	Net Utility Plant (13 less 14)	31,959,623,326	31,959,623,326					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	14,533,857,421	14,533,857,421					
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	194,018,540	194,018,540					
22	Total in Service (18 thru 21)	14,727,875,961	14,727,875,961					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment	145,645,274	145,645,274					
33	Total Accum Prov (equals 14) (22,26,30,31,32)	14,873,521,235	14,873,521,235					

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

Electric Plant In Service and Accum Provision For Depr by Function

1. Report below the original cost of plant in service by function. In addition to Account 101, include Account 102, and Account 106. Report in column (b) the original cost of plant in service and in column(c) the accumulated provision for depreciation and amortization by function.

Line No.	Item (a)	Plant in Service Balance at End of Quarter (b)	Accumulated Depreciation And Amortization Balance at End of Quarter (c)
1	Intangible Plant	418,218,065	174,723,166
2	Steam Production Plant	6,806,974,225	5,022,613,326
3	Nuclear Production Plant		
4	Hydraulic Production - Conventional	1,246,153,699	541,444,193
5	Hydraulic Production - Pumped Storage		
6	Solar Production Plant	1,707,289	581,628
7	Wind Production Plant	4,896,377,412	501,710,401
8	Other Renewable Production Plant	164,686,065	108,763,903
9	Other Production	2,174,595,492	718,947,232
10	Transmission	11,915,874,988	2,773,851,095
11	Distribution	11,739,979,456	3,749,652,703
12	Regional Transmission and Market Operation		
13	Energy Storage Plant		
14	General	1,993,590,191	1,135,588,314
15	TOTAL (Total of lines 1 through 14)	41,358,156,882	14,727,875,961

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	**Transmission Studies**				
2	Q3319	7,896	561.6		
3	Q3385 - A	95	561.6		
4	Q3385 - B	4,718	561.6		
5	Q3386	95	561.6		
6	Q3587 - A	818	561.6	818	456
7	Q3587 - B	7,968	561.6	7,968	456
8	Q3740	4,472	561.6	4,472	456
9	Q3809	57	561.6		
10	Q3839	7,625	561.6	7,625	456
11	Q3840	6,367	561.6	6,367	456
12	Q3916	285	561.6		
13	Q3917	285	561.6		
14	Q3920	475	561.6		
15	Q3921	475	561.6		
16	Q3922 - A	475	561.6		
17	Q3922 - B	190	561.6		
18	Q3923 - A	942	561.6		
19	Q3923 - B	190	561.6		
20	Q3929	5,326	561.6		
21	Q3948	8,323	561.6	8,323	456
22	Q3949	3,985	561.6	3,985	456
23	Q3950	3,985	561.6	3,985	456
24	Q3957	190			
25	Q3970	1,485	561.6		
26	Q3977	380	561.6		
27	Q3980	380	561.6		
28	Q3986	190	561.6	190	456
29	Q3987	190	561.6	190	456
30	Q3988	190	561.6	190	456
31	Q3989	190	561.6	190	456
32	RC002	475	561.6		
20	Total	68,717		44,303	
21	**Generation Studies**				
22	C1-04	94	561.7	94	456
23	C1-046	712	561.7	712	456
24	C1-44	3,497	561.7	3,497	456
25	C1-58	95	561.7	95	456
26	C2-032	114	561.7	114	456
27	C2-039	902	561.7	902	456
28	C2-12	55	561.7		
29	C2-131	427	561.7	427	456
30	C2-167	55	561.7		
31	C2-168	245	561.7		
32	C2-169	94	561.7		
33	C2-175	617	561.7	617	456
34	C2-27	145	561.7	145	456
35	C2-49	95	561.7	95	456
36	C2-91	398	561.7	398	456
37	C2-92	399	561.7	399	456
38	C2-99	95	561.7	95	456
39	C3-011	168	561.7		
40	C3-036	4,626	561.7	4,626	456
41	C3-038	542	561.7	542	456
42	C3-125	3,069	561.7	3,069	456

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
43	C3-132	3,004	561.7	3,004	456
44	C3-171	331	561.7	331	456
45	C3-187	712	561.7	712	456
46	FT008	95	561.7	95	456
47	FT009	190	561.7	190	456
48	FT010	95	561.7	95	456
49	FT011	48	561.7	48	456
50	FT012	48	561.7	48	456
51	FT013	48	561.7	48	456
52	FT014	71	561.7	71	456
53	FT015	48	561.7	48	456
54	FT016 - A	48	561.7	48	456
55	FT016 - B	48	561.7	48	456
56	FT017	48	561.7	48	456
57	FT018	95	561.7	95	456
58	FT019	48	561.7	48	456
59	FT020	48	561.7	48	456
60	FT021	48	561.7	48	456
61	FT023	48	561.7	48	456
62	FT024	71	561.7	71	456
63	FT025	71	561.7	71	456
64	FT026	71	561.7	71	456
65	FT027	95	561.7	95	456
66	FT028	189	561.7	189	456
67	FT030	95	561.7	95	456
68	FT031	95	561.7	95	456
69	FT032	48	561.7	48	456
70	FT033	48	561.7	48	456
71	FT034	431	561.7	431	456
72	FT035	237	561.7	237	456
73	FT037	1,080	561.7	1,080	456
74	FT038	598	561.7	598	456
75	FT039	48	561.7	48	456
76	FT040	405	561.7	405	456
77	FT041	501	561.7	501	456
78	FT042	501	561.7	501	456
79	ISGIQ013	48	561.7	48	456
80	ISGIQ014	48	561.7	48	456
81	ISGIQ015	48	561.7	48	456
82	ISGIQ017	48	561.7	48	456
83	ISGIQ018	48	561.7	48	456
84	OCS098	190	561.7	190	456
85	OCS101	190	561.7	190	456
86	OCS103	190	561.7	190	456
87	OCS104	141	561.7	141	456
88	OCS105	712	561.7	712	456
89	OCS106	48	561.7	48	456
90	OCS107	1,092	561.7	1,092	456
91	OCS108	142	561.7	142	456
92	OCS112	4,377	561.7	4,377	456
93	PIS0022	48	561.7	48	456
94	PIS0024	4,450	561.7	4,450	456
95	PIS0031	48	561.7	48	456
96	PIS0032	48	561.7	48	456
97	PIS0034	48	561.7	48	456
98	PIS005	48	561.7		
99	PIS009	2,840	561.7		
100	PIS012	3,820	561.7		
101	PIS019	48	561.7		
102	PIS029	48	561.7	48	456
103	PIS059	47	561.7		
104	PIS060	47	561.7		
105	PIS061	47	561.7		
106	PIS062	47	561.7		
107	PIS063	47	561.7		
108	PIS064	48	561.7		

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
109	PIS065	48	561.7		
110	PIS066	48	561.7		
111	PIS067	48	561.7		
112	PIS068	48	561.7		
113	PIS069	48	561.7		
114	PIS070	48	561.7		
115	PIS071	48	561.7		
116	PIS072	48	561.7		
117	PIS073	48	561.7		
118	PIS074	48	561.7		
119	PIS075	48	561.7		
120	PIS076	48	561.7		
121	PIS077	48	561.7		
122	PIS078	48	561.7		
123	PIS079	48	561.7		
124	PIS080	48	561.7		
125	PIS081	48	561.7		
126	PIS082	48	561.7		
127	PIS083	48	561.7		
128	PIS084	48	561.7		
129	PIS085	48	561.7		
130	PIS086	48	561.7		
131	PIS094	48	561.7		
132	PIS095	48	561.7		
133	PIS097	48	561.7		
134	PIS098	48	561.7		
135	PIS099	48	561.7		
136	S0003	4,111	561.7		
137	S0025	285	561.7	285	456
138	S0026	446	561.7	446	456
139	S0027	304	561.7	304	456
140	S0028	209	561.7	209	456
141	S0029	352	561.7	352	456
142	S0030	161	561.7	161	456
143	S0031	1,270	561.7	1,270	456
144	S0032	48	561.7	48	456
145	S0033	608	561.7	608	456
146	S0034	1,505	561.7	1,505	456
147	S0035	4,725	561.7	4,725	456
148	S0036	95	561.7	95	456
149	S0037	95	561.7	95	456
150	S0038	48	561.7	48	456
151	S0039	6,115	561.7	6,115	456
152	S0040	480	561.7		
153	S0041	6,396	561.7	6,396	456
154	S0042	271	561.7	271	456
155	SGIQ0171	48	561.7	48	456
156	SIS0007	48	561.7	48	456
157	SIS0008	48	561.7	48	456
158	SIS0009	48	561.7	48	456
159	SIS0010	48	561.7	48	456
160	SIS0011	48	561.7	48	456
161	SIS0012	48	561.7	48	456
162	SIS0013	142	561.7	142	456
163	SIS0014	1,400	561.7	1,400	456
164	SIS0016	352	561.7	352	456
165	SIS0017	485	561.7	485	456
166	SIS0018	745	561.7	745	456
167	SIS0019	48	561.7	48	456
168	SIS002	161	561.7		
169	SIS0020	882	561.7	882	456
170	SIS0021	882	561.7	882	456
171	SIS003	161	561.7		
172	SIS004	161	561.7		
173	SIS005	161	561.7		
174	SIS006	161	561.7		

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
175	Pre-Application Studies - West	3,415	561.7	3,415	456
176	Pre-Application Studies - East	1,440	561.7	1,440	456
39	Total	84,952		70,604	
40	Grand Total	153,669		114,907	
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Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

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: Written off During Quarter/Year Account Charged (d)	CREDITS: Written off During the Period Amount (e)	Balance at end of Current Quarter/Year (f)
1	[a] DSM Balancing Account - UT	362,292,066	28,918,803	908	22,544,841	368,666,028
2	[b] DSM Balancing Account - WY	10,846,923	3,027,456	908	4,350,734	9,523,645
3	[c] Deferred Excess Net Power Costs - CA	13,676,461	1,190,341	555	2,397,613	12,469,189
4	[d] Deferred Excess Net Power Costs - ID	38,931,132	427,334	555	13,830,907	25,527,559
5	[e] Deferred Excess Net Power Costs - OR	91,483,189	1,076,374	555	25,993,934	66,565,629
6	[f] Deferred Excess Net Power Costs - UT	277,178,609	108,914,408	555	126,208,293	259,884,724
7	[g] Deferred Excess Net Power Costs - WA	75,834,345	11,641,173	555	19,900,924	67,574,594
8	[h] Deferred Excess Net Power Costs - WY	55,711,069	7,393,505	555	18,701,287	44,403,287
9	[i] Deferred Excess RECs in Rates - UT	6,508,232	2,307,488	411.11	6,571,519	2,244,201
10	[j] Decoupling Mechanism - WA	17,808,465	4,267,985	440, 442	1,401,458	20,674,992
11	Solar Investment Tax Credit Basis Adjustment	459,662	375	282, 283	9,178	450,859
12	Metro Business Income Tax - OR	265				265
13	[k] Pension	253,037,271	10,316		[ae] 2,210,425	250,837,162
14	Deferred Steam Depreciation - UT	678,835	185,294			864,129
15	Cholla Unit No. 4 Closure Costs - CA (Amortization period: 5 years, starting 01/2024)	2,046,102		407.3	186,166	1,859,936
16	Cholla Unit No. 4 Closure Costs - ID	(56,743)				(56,743)
17	Cholla Unit No. 4 Closure Costs - OR	(146,083)	882			(145,201)
18	Cholla Unit No. 4 Closure Costs - WY (Amortization period: 11 years, starting 07/2021)	26,385,228		407.3	1,055,357	25,329,871
19	Cholla Unit No. 4 Decommissioning Costs - CA (Amortization period: 5 years, starting 01/2024)	72,910	3,904	407.3	28,411	48,403
20	Cholla Unit No. 4 Decommissioning Costs - WY (Amortization period: 11 years, starting 07/2021)	1,502,415	38,852	407.3	154,457	1,386,810
21	Depreciation Study Deferral - UT (Amortization period: 17 years, starting 09/2014)	672,228		403	32,011	640,217
22	Depreciation Study Deferral - WY (Amortization period: 18 years, starting 01/2014)	2,321,504		403	110,548	2,210,956
23	Generating Plant Liquidated Damages - UT (Amortization period: 20 years, starting 01/2014)	271,250		557	8,750	262,500
24	[l] Generating Plant Liquidated Damages - WY	796,535		557	13,572	782,963
25	Resource Tracking Mechanism - ID (Amortization period: 3 years, starting 01/2025)	1,589,352		403	227,050	1,362,302
26	Wind Test Energy Deferral - WY (Amortization period: 30 years, starting 12/2020)	188,545		557	1,911	186,634
27	[m] Environmental Costs	159,627,675	4,906,042	514, 545, 554, 598, 935	2,988,993	161,544,724
28	[n] Asset Retirement Obligations Regulatory Difference	442,034,300	10,527,110	230, 426.5	1,308,900	451,252,510
29	North Temple Office Property Transfer	7,460,188	115,142			7,575,330
30	Unrealized Loss on Derivative Contracts	159,891,815		244	15,180,530	144,711,285
31	[o] Greenhouse Gas Allowance Revenues - CA	11,248,066	5,187,532	411.8	2,670,480	13,765,118
32	Emergency Service Resiliency Program - CA	7,172	74			7,246
33	[p] Solar Feed-In Tariff Deferral - OR	3,989,215	1,101,157	555, 908	848,044	4,242,328
34	[q] Oregon Community Solar Program	5,017,532	1,184,247	908	416,864	5,784,915
35	[r] Solar Incentive Subscriber Program - UT	1,655,450	35,134	908	50,324	1,640,260
36	Deferred Intervenor Funding Grants - CA (Amortization period: 3 years, starting 01/2024)	480,581	1,933	928	337,506	145,008
37	Deferred Intervenor Funding Grants - ID (Amortization period: 4 years, starting 01/2025)	54,747		928	2,500	52,247
38	Deferred Intervenor Funding Grants - WA	330,790	130,558			461,348
39	Deferred Independent Evaluator Costs - OR	179,753	2,080			181,833
40	Catastrophic Event - CA	24,356,009	1,487,934			25,843,943
41	[s] Low Income Bill Discount Admin Cost - OR	14,162,828	8,411,349	142	8,477,906	14,096,271
42	[t] Deferred Overburden Cost - ID	978,858	514,599	501	356,446	1,137,011
43	[u] Deferred Overburden Cost - WY	2,396,069	1,268,480	501	874,279	2,790,270
44	[v] Property Damage - OR	46,344,015	1,516,851	924	4,025,184	43,835,682

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS Written off During Quarter/Year Account Charged (d)	CREDITS Written off During the Period Amount (e)	Balance at end of Current Quarter/Year (f)
45	[w] Property Damage - CA	3,864,014	71,057	924	450,356	3,484,715
46	[x] Property Damage - UT	194,555		924	194,555	
47	[y] Utah Mine Disposition	78,857,503		506	911,391	77,946,112
48	Income Graduated Fixed Charge - CA		37,617			37,617
49	Transportation Electrification Framework - CA		8,587			8,587
50	Transportation Electrification Program - OR (Amortization period: 3 years, starting 04/2023)	141,516	2,216	908	34,080	109,652
51	Transportation Electrification Program - WA	456,215	211,338			667,553
52	[z] Transportation Electrification Pilot - UT	296,190	2,470,053	908	974,486	1,791,757
53	Fire Hazard and Wildfire Mitigation Plan - CA (Amortization period: 6 years, starting 04/2025)	74,973,619	5,203,478	593	1,294,939	78,882,158
54	[aa] Wildfire Mitigation and Vegetation Management Plans - OR	13,829,863	7,334,989	403, 431, 593	5,276,584	15,888,268
55	Wildfire Natural Disaster Plan - CA	97,327		920	8,493	88,834
56	Wildland Fire Mitigation Balancing Account - UT (Amortization period: 1 year, starting 04/2025)	873,226		593	873,226	
57	COVID-19 Bill Assistance Program - OR (Amortization period: 4 years, starting 04/2023)	3,110,134	35,100	908	724,404	2,420,830
58	Community Clean Energy - UT		42,605			42,605
59	Equity Advisory Group for Clean Energy Implementation Plan - WA	1,395,544	116,137			1,511,681
60	Mobile Home Park Conversion - CA (Amortization period: 10 years, starting 05/2020)	135,175	294,154	407.3	9,194	420,135
61	TB Flats - OR (Amortization period: 3 years, starting 04/2023)	6,140		403, 431	6,140	
62	Klamath Unrecovered Plant Net Book Value (Amortization period: 5 years, starting 12/2022)	6,479,280	7,190	407.3	357,298	6,129,172
63	[ab] Alternative Rate For Energy (CARE) - CA	3,818,875	100,652	142	273,895	3,645,632
64	[ac] Utility Bill Assistance - UT	1,813	1,716	142, 440, 442, 444	905	2,624
65	2023 GRC Memo Account - CA (Amortization period: 3 years, starting 01/2024)	4,970,856	44,182	403, 407.3, 431, 928	1,270,871	3,744,167
66	[ad] Injuries & Damages Reserve - OR	4,022,123	234,624	925	203,055	4,053,692
67	Deferred Insurance Premiums - ID (Amortization period: 3 years, starting 01/2025)	4,817,096		925	581,316	4,235,780
68	Deferred Insurance Premiums - OR (Amortization period: 3 years, starting 01/2025)	24,096,607	949,626	925	2,914,605	22,131,628
69	Deferred Insurance Premiums - WY (Amortization period: 3 years, starting 06/2025)	9,041,693		925	950,598	8,091,095
70	Renewable Adjustment Clause - OR	4,422,760	360,989	403, 407, 419, 431, 440, 442	473,972	4,309,777
71	Rock Creek II - ID	1,158,965	599,254			1,758,219
44	TOTAL	2,361,365,919	223,920,276		301,261,665	2,284,024,530

FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately 10 years.
(b) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately 10 years.
(c) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately one year.
(d) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately one year.
(e) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Weighted average remaining amortization period is approximately two years.
(f) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately one year.
(g) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately one year.
(h) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately one year.
(i) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately one year.
(j) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(k) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Weighted average remaining amortization period is approximately 13 years. Substantially represents amounts not yet recognized as a component of net periodic benefit cost.
(l) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately 24 years.
(m) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately 10 years.
(n) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(o) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(p) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately one year.
(q) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(r) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(s) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(t) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(u) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(v) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(w) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(x) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(y) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
$71 million is related to withdrawal from the 1974 UMWA Pension Trust and is indefinite-lived, while the remainder is associated with other closure costs and has an average remaining amortization period of two years.
(z) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(aa) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Average amortization period is approximately one year.
(ab) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(ac) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(ad) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Amortization period varies depending on timing of underlying transactions.
(ae) Concept: OtherRegulatoryAssetsWrittenOffRecovered
Pension costs are associated with labor and generally charged to operations and maintenance expense and construction work in progress. Settlement charges are charged to Account 926, Employee pensions and benefits and Account 228.3, Accumulated provision for pensions and benefits.

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than $100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS Account Credited (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Current Quarter/Year (f)
1	[a] DSM Balancing Account - CA	883,497	440, 442, 444	353,159	257,223	787,561
2	[b] DSM Balancing Account - ID	5,849,361	440, 442, 444	2,246,592	1,412,300	5,015,069
3	[c] DSM Balancing Account - OR	764,855	440, 442, 444, 557	795,798	861,042	830,099
4	[d] DSM Balancing Account - WA	1,271,292	440, 442, 444	4,841,697	5,261,579	1,691,174
5	[e] Oregon Energy Conservation Charge	10,856,970	908, 909	32,005,944	31,857,900	10,708,926
6	Deferred Excess RECs in Rates - ID	1,701,055	411.11, 431	71,073	288,818	1,918,800
7	[f] Deferred Excess RECs in Rates - UT	7,497,356	411.11	6,609,285	330,489	1,218,560
8	[g] Deferred Excess RECs in Rates - WY	465,191	411.11	426,042	198,956	238,105
9	[h] Investment Tax Credit	2,275	190.0	1,827	7	455
10	[i] [j] Deferred Income Tax Electric	753,964,777	190, 282, 411.1	21,033,953	2,417,308	735,348,132
11	Corporate Activity Tax - OR	134,466			284	134,750
12	[k] Low Income Program - WA	963,723	142	187,680	890,601	1,666,644
13	[l] Other Postretirement	50,910,825		[af] 575,630		50,335,195
14	[m] Postemployment Costs	10,468,972		[ag] 508,855		9,960,117
15	Pension Settlement - UT (Amortization period: 3 years, starting 04/2025)	4,007,578	440, 442, 444	251,625	55,387	3,811,340
16	Bridger Mine Depreciation and Reclamation - OR	19,321,686			954,720	20,276,406
17	Bridger Mine Depreciation and Reclamation - WA	12,257,610			496,504	12,754,114
18	Cholla Unit No. 4 Closure and Decommissioning Costs - ID	913,429	131	15,695		897,734
19	Cholla Unit No. 4 Decommissioning Costs - OR	1,292,077	131	69,100		1,222,977
20	Cholla Unit No. 4 Decommissioning Costs - UT	7,100,150	131	116,848		6,983,302
21	Deferral of Coal Plant Closure Costs - CA	3,101,402			486,111	3,587,513
22	Deferral of Coal Plant Closure Costs - WA	7,117,613			338,934	7,456,547
23	Revenues Subject to Refund - WA (Amortization period: 1 year, starting 04/2025)	3,046,947	440, 442, 444	275,981	106,800	2,877,766
24	[n] Greenhouse Gas Allowance Compliance Costs - CA	10,041,774	509	2,586,705	1,496,925	8,951,994
25	[o] Solar on Multifamily Affordable Housing - CA	12,660,347	908	68,710	428,095	13,019,732
26	[p] Renewable Portfolio Standards Compliance - OR	1,489,501	555.3	438,617	182,737	1,233,621
27	Emergency Service Resiliency Program - CA	278,562			2,872	281,434
28	Klamath Hydro Dam Removal - CA	260,461			9	260,470
29	[q] Deferred Intervenor Funding Grants - OR	1,632,435	923	29,439	12,068	1,615,064
30	Deferred Gains	462,106				462,106
31	[r] [s] Utah Home Energy Lifeline	2,689,066	142	1,200,648	933,295	2,421,713
32	[t] California Energy Savings Assistance Program	270,389	908, 909, 929	110,933	131,705	291,161
33	BPA Balancing Account - OR	6,760,944			988,782	7,749,726
34	[u] BPA Balancing Account - ID	600,043	407.4	419,778	3,728	183,993
35	BPA Balancing Account - WA	1,016,669			395,668	1,412,337
36	[v] Blue Sky - CA	169,698	440, 442	2,955	24,718	191,461
37	[w] Blue Sky - OR	1,085,150	440, 442, 555	530,282	1,444,797	1,999,665
38	[x] Blue Sky - ID	264,530	440, 442	2,853	15,942	277,619
39	[y] Blue Sky - UT	6,267,282	440, 442	86,378	1,308,489	7,489,393
40	[z] Blue Sky - WA	653,013	440, 442	12,906	76,222	716,329
41	[aa] Blue Sky - WY	571,965	440, 442	7,009	50,170	615,126
42	Property Sales Balancing Account - OR	785,079			176,789	961,868
43	Direct Access 5-Year Opt Out - OR (Amortization period: 10 years, starting 02/2016)	7,672	442	8,780	20,783	19,675
44	[ab] Transportation Electrification Program - OR	5,876,635	440, 442, 908	793,392	715,427	5,798,670
45	Transportation Electrification Program - CA	229,834			2,069	231,903
46	AMI Replaced Meters - OR	461,652	254	463,117	1,465	
47	[ac] Oregon Clean Fuels Program	11,702,929	908, 909	964,700		10,738,229
48	TB Flats - OR	379,562	182.3	476,540	96,978	
49	Pryor Mountain - OR (Amortization period: 3 years, starting 04/2023)	16,292	411.11	17,051	759	
50	Fly Ash Sales - WA (Amortization period: 2 years, starting 04/2024)	211,709	456.00	211,709		

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS Account Credited (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Current Quarter/Year (f)
51	[ad] Low-Carbon Energy Standards - WY	4,302,222	923	59,762	197,173	4,439,633
52	[ae] Utility Community Advisory Group - OR	409,456	908	107,220	131,279	433,515
53	FERC Formula Rate True-up	10,986,639	142	367,132		10,619,507
54	Wildfire Protection Plan - UT				141,305	141,305
55	Wildfire Balancing Account - UT	13,387,911			5,355,664	18,743,575
56	Vegetation Management - OR	17,098,279			1,077,088	18,175,367
57	Wildfire Self-Insurance Reserve Fund - WY	2,937,500			5,875,000	8,812,500
58	Wildfire Self-Insurance Reserve Fund - ID	1,078,750			2,157,500	3,236,250
59	Miscellaneous Regulatory Assets and Liabilities - OR	99,230			466,481	565,711
41	TOTAL	1,021,038,393		79,353,400	70,126,945	1,011,811,938

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FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(b) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(c) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(d) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(e) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(f) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Average amortization period is approximately one year.

(g) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Average amortization period is approximately one year.

(h) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(i) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

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.

(j) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(k) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(l) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

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

(m) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Weighted average remaining amortization period is approximately six years.

(n) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(o) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(p) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Average amortization period is approximately one year.

(q) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(r) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(s) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Includes utility assistance billing.

(t) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(u) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(v) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(w) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(x) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(y) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(z) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(aa) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(ab) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(ac) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(ad) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(ae) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Amortization period varies depending on timing of underlying transactions.

(af) Concept: DecreaseInOtherRegulatoryLiabilities

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

(ag) Concept: DecreaseInOtherRegulatoryLiabilities

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

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

Electric Operating Revenues

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. Disclose amounts of $250,000 or greater in a footnote for accounts 451, 456, and 457.2.
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.)
7. See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.
8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
9. Include unmetered sales. Provide details of such Sales in a footnote.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	1,306,246,845		8,545,023			
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	1,277,519,268		11,557,082			
5	Large (or Ind.) (See Instr. 4)	787,204,526		8,873,086			
6	(444) Public Street and Highway Lighting	8,304,060		49,888			
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	3,379,274,699		29,025,079			
11	(447) Sales for Resale	73,504,424		1,973,377			
12	TOTAL Sales of Electricity	3,452,779,123		30,998,456			
13	(Less) (449.1) Provision for Rate Refunds						
14	TOTAL Revenues Before Prov. for Refunds	3,452,779,123		30,998,456			
15	Other Operating Revenues						
16	(450) Forfeited Discounts	6,324,415					
17	(451) Miscellaneous Service Revenues	[a]3,269,881					
18	(453) Sales of Water and Water Power	223,150					
19	(454) Rent from Electric Property	13,243,805					
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	[b]25,103,094					
22	(456.1) Revenues from Transmission of Electricity of Others	76,246,578					
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	124,410,923					
27	TOTAL Electric Operating Revenues	3,577,190,046					

Line12, column (b) includes $ of unbilled revenues.
Line12, column (d) includes MWH relating to unbilled revenues

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FOOTNOTE DATA

(a) Concept: MiscellaneousServiceRevenues

Account 451, Miscellaneous service revenues, includes the following items that were $250,000 or greater during the six-months ended:

		June 30, 2026
Account service charges - application fees, disconnects, reconnects and returned check charges	$	3,517,159

(b) Concept: OtherElectricRevenue

Account 456, Other electric revenues, includes the following items that were $250,000 or greater during the six-months ended:

		June 30, 2026
Transmission service reimbursements	$	18,516,582
Fly-ash and by-product sales		3,819,000
Congestion revenue rights		1,061,485
Maintenance charges for work on transmission facilities		413,881
Steam sales		408,376

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REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

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

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
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45					
46	TOTAL				

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ELECTRIC PRODUCTION, OTHER POWER SUPPLY EXPENSES, TRANSMISSION AND DISTRIBUTION EXPENSES

Report Electric production, other power supply expenses, transmission, regional market, and distribution expenses through the reporting period.

Line No.	Account (a)	Year to Date Quarter (b)
1	1. POWER PRODUCTION AND OTHER SUPPLY EXPENSES	
2	Steam Power Generation - Operation (500-509)	408,719,874
3	Steam Power Generation – Maintenance (510-515)	83,574,855
4	Total Power Production Expenses - Steam Power	492,294,729
5	Nuclear Power Generation – Operation (517-525)	
6	Nuclear Power Generation – Maintenance (528-532)	
7	Total Power Production Expenses - Nuclear Power	
8	Hydraulic Power Generation – Operation (535-540.1)	19,442,819
9	Hydraulic Power Generation – Maintenance (541-545.1)	3,334,197
10	Total Power Production Expenses - Hydraulic Power	22,777,016
10.1	Solar Generation – Operation (558.1-558.5)	191,999
10.2	Solar Generation – Maintenance (558.6-558.12)	
10.3	Total Power Production Expenses - Solar	191,999
10.4	Wind Generation – Operation (558.13-558.17)	6,212,330
10.5	Wind Generation – Maintenance (558.18-558.24)	31,037,217
10.6	Total Power Production Expenses - Wind	37,249,547
10.7	Other Renewable Generation – Operation (559.1-559.5)	4,146,722
10.8	Other Renewable Generation – Maintenance (559.6-559.16)	879,310
10.9	Total Power Production Expenses – Other Renewable	5,026,032
11	Other Power Generation – Operation (546-550.1)	182,744,576
12	Other Power Generation – Maintenance (551-554.1)	8,888,817
13	Total Power Production Expenses - Other Power	191,633,393
14	Other Power Supply Expenses	
15	(555) Purchased Power	779,745,492
15.1	(555.1) Power Purchased for Storage Operations	21,913,250
15.2	(555.2) Bundled Environmental Credits	
15.3	(555.3) Unbundled Environmental Credits	3,416,412
16	(556) System Control and Load Dispatching	1,023,209
17	(557) Other Expenses	31,375,516
18	Total Other Power Supply Expenses (line 15-17)	837,473,879
19	Total Power Production Expenses (Total of lines 4, 7, 10, 10.3, 10.6, 10.9, 13 and 18)	1,586,646,595
20	2. TRANSMISSION EXPENSES	
21	Transmission Operation Expenses	
22	(560) Operation Supervision and Engineering	5,079,478
24	(561.1) Load Dispatch-Reliability	
25	(561.2) Load Dispatch-Monitor and Operate Transmission System	4,984,952
26	(561.3) Load Dispatch-Transmission Service and Scheduling	
27	(561.4) Scheduling, System Control and Dispatch Services	376,451
28	(561.5) Reliability, Planning and Standards Development	392,776
29	(561.6) Transmission Service Studies	90,762
30	(561.7) Generation Interconnection Studies	170,433
31	(561.8) Reliability, Planning and Standards Development Services	3,904,254
32	(562) Station Expenses	1,745,741
33	(563) Overhead Lines Expenses	1,581,003
34	(564) Underground Lines Expenses	
35	(565) Transmission of Electricity by Others	102,278,889
36	(566) Miscellaneous Transmission Expenses	3,440,457
37	(567) Rents	2,209,541
38	(567.1) Operation Supplies and Expenses (Non-Major)	
39	TOTAL Transmission Operation Expenses (Lines 22 - 38)	126,254,737
40	Transmission Maintenance Expenses	
41	(568) Maintenance Supervision and Engineering	1,254,762
42	(569) Maintenance of Structures	3,784
43	(569.1) Maintenance of Computer Hardware	19,312
44	(569.2) Maintenance of Computer Software	1,377,847
45	(569.3) Maintenance of Communication Equipment	3,645,754
46	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	
47	(570) Maintenance of Station Equipment	8,585,921
48	(571) Maintenance of Overhead Lines	13,445,076

Line No.	Account (a)	Year to Date Quarter (b)
49	(572) Maintenance of Underground Lines	
50	(573) Maintenance of Miscellaneous Transmission Plant	212,616
51	(574) Maintenance of Transmission Plant	
52	TOTAL Transmission Maintenance Expenses (Lines 41 – 51)	28,545,072
53	Total Transmission Expenses (Lines 39 and 52)	154,799,809
54	3. REGIONAL MARKET EXPENSES	
55	Regional Market Operation Expenses	
56	(575.1) Operation Supervision	
57	(575.2) Day-Ahead and Real-Time Market Facilitation	
58	(575.3) Transmission Rights Market Facilitation	
59	(575.4) Capacity Market Facilitation	
60	(575.5) Ancillary Services Market Facilitation	
61	(575.6) Market Monitoring and Compliance	
62	(575.7) Market Facilitation, Monitoring and Compliance Services	
63	Regional Market Operation Expenses (Lines 55 - 62)	
64	Regional Market Maintenance Expenses	
65	(576.1) Maintenance of Structures and Improvements	
66	(576.2) Maintenance of Computer Hardware	
67	(576.3) Maintenance of Computer Software	
68	(576.4) Maintenance of Communication Equipment	
69	(576.5) Maintenance of Miscellaneous Market Operation Plant	
70	Regional Market Maintenance Expenses (Lines 65-69)	
71	TOTAL Regional Control and Market Operation Expenses (Lines 63,70)	
71.1	4. ENERGY STORAGE EXPENSES	
71.2	Energy Storage Operation Expenses (577.1-577.5)	
71.3	Energy Storage Maintenance Expenses (578.1-578.7)	
71.4	Total Energy Storage Expenses (Lines 71.2 and 71.3)	
72	5. DISTRIBUTION EXPENSES	
73	Distribution Operation Expenses (580-589)	46,385,269
74	Distribution Maintenance Expenses (590-598)	154,319,578
75	Total Distribution Expenses (Lines 73 and 74)	200,704,847
	Page 324	

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

Electric Customer Accts, Service, Sales, Admin and General Expenses

Report the amount of expenses for customer accounts, service, sales, and administrative and general expenses year to date.

Line No.	Account (a)	Year to Date Quarter (b)
-	Operation	
1	(901-905) Customer Accounts Expenses	38,517,045
2	(907-910) Customer Service and Information Expenses	139,470,847
3	(911-917) Sales Expenses	
4	9. ADMINISTRATIVE AND GENERAL EXPENSES	
5	Operation	
6	(920) Administrative and General Salaries	55,021,275
7	(921) Office Supplies and Expenses	3,535,587
8	(Less) (922) Administrative Expenses Transferred-Credit	21,910,533
9	(923) Outside Services Employed	29,445,540
10	(924) Property Insurance	13,322,488
11	(925) Injuries and Damages	112,915,153
12	(926) Employee Pensions and Benefits	[a]77,395,015
13	(927) Franchise Requirements	
14	(928) Regulatory Commission Expenses	19,098,155
15	(929) (Less) Duplicate Charges-Cr.	[b]86,250,786
16	(930.1) General Advertising Expenses	27,368
17	(930.2) Miscellaneous General Expenses	1,717,591
18	(931) Rents	360,477
19	TOTAL Operation (Total of lines 6 thru 18)	204,677,330
20	Maintenance	
21	(935) Maintenance of General Plant	2,239,757
21.1	(935.1) Maintenance of Computer Hardware	2,139,971
21.2	(935.2) Maintenance of Computer Software	16,817,940
21.3	(935.3) Maintenance of Communication Equipment	
21.4	TOTAL Maintenance (Enter Total of lines 21 thru 21.3)	21,197,668
22	TOTAL Administrative and General Expenses (Total of lines 19 and 21.4)	225,874,998

FOOTNOTE DATA

(a) Concept: EmployeePensionsAndBenefits
As required by Commission regulations, the cost of pensions, postretirement other than pensions and other employee benefits are reported in Account 926, Employee pensions and benefits. Pensions and benefits expense is associated with labor and generally charged to operations and maintenance expense and construction work in progress, therefore, pursuant to FERC Docket No. FA16-4, these pensions and benefits are offset in Account 929, Duplicate charges-credit.
(b) Concept: DuplicateChargesCredit
Includes the offset of pensions and benefits in Account 926, Employee pensions and benefits, pursuant to FERC Docket No. FA16-4.

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

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.
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.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
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.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY Megawatt Hours Received (i)	TRANSFER OF ENERGY Megawatt Hours Delivered (j)	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS Demand Charges ($) (k)	Energy Charges ($) (l)	Other Charges ($) (m)	Total Revenues ($) (k+l+m) (n)
1	Airport Solar LLC	Airport Solar LLC	Portland General Electric Company	[c] LFP	SA_965	Trona Substation	Red Butte/Mona Sub	50	19,933	19,933	662,359		[ci] 87,958	750,317
2	Airport Solar LLC	Airport Solar LLC	Portland General Electric Company	[d] AD	SA_965	Trona Substation	Red Butte/Mona Sub	50					[cj] 233,060	233,060
3	AlbertaEX	various signatories	various signatories	NF	SA_1202	various	various					46	[ck] 1	47
4	Altop Energy Trading LLC	various signatories	various signatories	NF	SA_1059	various	various		928	928		22,014	[cl] 363	22,377
5	Altop Energy Trading LLC	various signatories	various signatories	SFP	SA_1060	various	various					1,327	[cm] 22	1,349
6	Arizona Public Service Company	various signatories to the Volume 11 Point-to-Point Transmission Tariff.	various signatories	NF	SA_042	various	various		500	500		3,160	[cn] 52	3,212
7	Avangrid Renewables, LLC	various signatories	various signatories	NF	SA_121	various	various		24,591	24,591		319,576	[co] 5,238	324,814
8	Avangrid Renewables, LLC	various signatories	various signatories	SFP	SA_122	various	various		5,492	5,492		125,705	[cp] 2,075	127,780
9	Avangrid Renewables, LLC	Avangrid Renewables, LLC and Utah Associated Municipal Power Systems	Avangrid Renewables, LLC and Utah Associated Municipal Power Systems	[e] OS	SA_476	Long Hollow, WY switching station	Long Hollow, WY switching station						[cq] 61,453	61,453
10	Avangrid Renewables, LLC	Exxon Mobil	[b] Nevada Power Company	[f] LFP	SA_895	Trona Substation	Red Butte/Mona Sub	31	12,417	12,417	413,974		[cr] 6,785	420,759
11	Avangrid Renewables, LLC	Exxon Mobil	Nevada Power Company	[g] AD	SA_895	Trona Substation	Red Butte/Mona Sub						[cs] 145,662	145,662
12	Avangrid Renewables, LLC	Bonneville Power Administration	Oregon Direct Access	FNO	SA_742	Ponderosa Substation	various	35	76,700	76,700	467,958		[ct] 137,067	605,025
13	Avangrid Renewables, LLC	Avangrid Renewables, LLC	various signatories	[h] AD	SA_742	Ponderosa Substation	various	35					[cu] 160,500	160,500
14	Basin Electric Power Cooperative, Inc.	Western Area Power Administration	Powder River Energy Corporation	FNO	SA_505	Yellowtail Sub	Sheridan Substation	9	17,131	17,131	115,632		[cv] 8,087	123,719
15	Basin Electric Power Cooperative, Inc.	Western Area Power Administration	Powder River Energy Corporation	[i] AD	SA_505	Yellowtail Sub	Sheridan Substation	10					[cw] 47,383	47,383
16	Basin Electric Power Cooperative, Inc.	Western Area Power Administration	Powder River Energy Corporation	NF	SA_607	various	various		917	917		28,730	[cx] 474	29,204
17	Black Hills/Colorado Electric Utility Company, L.P.	various signatories	various signatories	NF	SA_562	various	various		30	30		398	[cy] 7	405
18	Black Hills Corporation	various signatories	various signatories	NF	SA_768	various	various					67,386	[cz] 1,112	68,498
19	Black Hills Corporation	various signatories	various signatories	SFP	SA_767	various	various					40,290	[da] 664	40,954
20	Black Hills Power Marketing	various signatories	various signatories	NF	SA_112	various	various					5,134	[db] 85	5,219

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges ($) (k)	Energy Charges ($) (l)	Other Charges ($) (m)	Total Revenues ($) (k+l+m) (n)
21	Bonneville Power Administration	Capacity exchanged and operated by each transmission provider with no receipt or delivery of energy.	Capacity exchanged and operated by each transmission provider with no receipt or delivery of energy.	[(j)] OS	RS_369	Midpoint Substation	Summer Lake Sub							
22	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	[(k)] OS	RS_237	various	various	376	212,743	212,743	1,149,267			1,149,267
23	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	[(l)] LFP	SA_656	Lost Creek Hydro Plt	Alvey Substation	58			772,752			772,752
24	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	[(m)] AD	SA_656	Lost Creek Hydro Plt	Alvey Substation	58					[(dc)] 271,903	271,903
25	Bonneville Power Administration	Bonneville Power Administration	Umpqua Indian Utility Cooperative	FNO	SA_229	Bonneville Power Administration	Gazley Substation	3	5,989	5,989	39,109		[(dd)] 58,305	97,414
26	Bonneville Power Administration	Bonneville Power Administration	Umpqua Indian Utility Cooperative	[(n)] AD	SA_229	Bonneville Power Administration	Gazley Substation	3					[(de)] 15,405	15,405
27	Bonneville Power Administration	Bonneville Power Administration	Benton Rural Electric Association	FNO	SA_539	Bonneville Power Administration	Tieton Substation	1	2,051	2,051	15,052		[(df)] 1,329	16,381
28	Bonneville Power Administration	Bonneville Power Administration	Benton Rural Electric Association	[(o)] AD	SA_539	Bonneville Power Administration	Tieton Substation	2					[(dg)] 4,394	4,394
29	Bonneville Power Administration	Bonneville Power Administration	Umatilla Electric Cooperative Association and Columbia Basin Electric Cooperative, Inc.	FNO	SA_538	McNary Substation	Hinkle Substation	1	298	298	4,137		[(dh)] 276	4,413
30	Bonneville Power Administration	Bonneville Power Administration	Umatilla Electric Cooperative Association and Columbia Basin Electric Cooperative, Inc.	[(p)] AD	SA_538	McNary Substation	Hinkle Substation	1					[(di)] 574	574
31	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	[(q)] OS	RS_368	Malin Substation	Malin Substation		165,984	165,984			[(dj)] 63,396	63,396
32	Bonneville Power Administration	Bonneville Power Administration	Yakama Power	FNO	SA_328	Bonneville Power Administration	White Swan/Toppenish Substations	5	10,274	10,274	77,551		[(dk)] 27,975	105,526
33	Bonneville Power Administration	Bonneville Power Administration	Yakama Power	[(r)] AD	SA_328	Bonneville Power Administration	White Swan/Toppenish Substations	4					[(dl)] 30,025	30,025
34	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO	SA_827	Bonneville Power Administration	Neff Substation	1	174	174	340		[(dm)] 73	413
35	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	[(s)] AD	SA_827	Bonneville Power Administration	Neff Substation	1					[(dn)] 228	228
36	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO	SA_746	Goshen Substation	various	210	374,892	374,892	3,101,667		[(do)] 451,661	3,553,328
37	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	[(t)] AD	SA_746	Goshen Substation	various	332					[(dp)] 1,114,351	1,114,351
38	Bonneville Power Administration	various signatories	various signatories	NF	SA_044	various	various					37,997	[(dq)] 627	38,624
39	Bonneville Power Administration	various signatories	various signatories	FNO	SA_747	Goshen Substation	various	91	188,776	188,776	1,146,616		[(dr)] 130,774	1,277,390
40	Bonneville Power Administration	various signatories	various signatories	[(u)] AD	SA_747	Goshen Substation	various	122					[(ds)] 465,260	465,260
41	Bonneville Power Administration	Bonneville Power Administration	Public Utility District No. 1 of Clark County	FNO	SA_735	Cardwell-Merwin	Chelatchie/View 115kV	20	31,532	31,532	271,657		[(dt)] 22,143	293,800
42	Bonneville Power Administration	Bonneville Power Administration	Public Utility District No. 1 of Clark County	[(v)] AD	SA_735	Cardwell-Merwin	Chelatchie/View 115kV	25					[(du)] 99,133	99,133
43	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO	SA_865	Goshen Substation	various	1	245	245	745		[(dv)] 114	859
44	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	[(w)] AD	SA_865	Goshen Substation	various	1					[(dw)] 329	329
45	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO	SA_975	Bonneville Power Administration	various	1	683	683	4,657		[(dx)] 427	5,084
46	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	[(x)] AD	SA_975	Bonneville Power Administration	various	1					[(dy)] 2,599	2,599
47	Calpine Energy Solutions, LLC	Bonneville Power Administration	Oregon Direct Access	FNO	SA_299	Bonneville Power Administration	various	6	12,603	12,603	82,596		[(dz)] 7,744	90,340
48	Calpine Energy Solutions, LLC	Bonneville Power Administration	Oregon Direct Access	[(y)] AD	SA_299	Bonneville Power Administration	various	14					[(ea)] 83,979	83,979
49	City of Roseville	City of Roseville	City of Roseville	[(z)] LFP	SA_881	Malin 500 Substation	Round Mountain Sub	50			661,515		[(eb)] 10,842	672,357
50	City of Roseville	City of Roseville	City of Roseville	[(aa)] AD	SA_881	Malin 500 Substation	Round Mountain Sub	50					[(ec)] 232,762	232,762

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51	Clark County PUD	various signatories	various signatories	SFP	SA_1089	various	various		2,155			27,598	[(ed)]452	28,050
52	Clark County PUD	various signatories	various signatories	NF	SA_1090	various	various		8,453	8,453		324,393	[(ee)]82,963	407,356
53	Clatskanie People's Utility District	Clatskanie People's Utility District	Clatskanie People's Utility District	[(ab)] LFP	SA_899	Troutdale Substation	Troutdale Substation	14	10,746	10,746	179,389		[(ef)]2,940	182,329
54	Clatskanie People's Utility District	Clatskanie People's Utility District	Clatskanie People's Utility District	[(ac)] AD	SA_899	Troutdale Substation	various	14					[(eg)]63,120	63,120
55	CP Energy Marketing (US) Inc.	various signatories	various signatories	NF	SA_968	various	various					345	[(eh)]6	351
56	Deseret Generation and Transmission Co-operative	Deseret Generation and Transmission Co-operative	Deseret Generation and Transmission Co-operative	OS	RS_280	various	various	160	274,232	274,232	1,696,814		[(ei)] [(ej)]276,378	1,973,192
57	Deseret Generation and Transmission Co-operative	Deseret Generation and Transmission Co-operative	Deseret Generation and Transmission Co-operative	[(ad)] AD	RS_280	various	various	123					[(ek)]730,324	730,324
58	Deseret Generation and Transmission Co-operative	various signatories	various signatories	SFP	SA_159	various	various		2,926	2,926		699,284	[(el)]11,461	710,745
59	Dynasty Power Inc.	various signatories	various signatories	NF	SA_1014	various	various		1,893	1,893		61,883	[(em)]1,021	62,904
60	Dynasty Power Inc.	various signatories	various signatories	SFP	SA_1013	various	various		935	935		21,719	[(en)]359	22,078
61	Energy Keepers, Inc.	various signatories	various signatories	NF	SA_814	various	various		3,514	3,514		81,970	[(eo)]1,347	83,317
62	Energy Keepers, Inc.	various signatories	various signatories	SFP	SA_815	various	various					2,023	[(ep)]33	2,056
63	Evergreen Biopower LLC	NextEra Energy Resources, LLC	various signatories	[(ae)] LFP	SA_874	various	Bonneville Power Administration	10	9,577	9,577	137,991		[(eq)]14,782	152,773
64	Evergreen Biopower LLC	NextEra Energy Resources, LLC	Public Utility District No. 2 of Grant County.	[(af)] AD	SA_874	various	various	10					[(er)]48,554	48,554
65	Exelon Generation Company, LLC	Bonneville Power Administration	Oregon Direct Access	FNO	SA_943	Bonneville Power Administration	various	6	12,885	12,885	80,074		[(es)]7,757	87,831
66	Exelon Generation Company, LLC	Bonneville Power Administration	Oregon Direct Access	[(ag)] AD	SA_943	Bonneville Power Administration	various	1					[(et)]4,406	4,406
67	Exelon Generation Company, LLC	various signatories	various signatories	NF	SA_759	various	various		21,580	21,580		713,544	[(eu)]416,598	1,130,142
68	Exelon Generation Company, LLC	various signatories	various signatories	SFP	SA_760	various	various		5,660	5,660		25,934	[(ev)]460,938	486,872
69	Fall River Rural Electric Cooperative, Inc.	Marysville Hydro Partners	Idaho Power Company	[(ah)] OS	RS_322	Targhee Substation	Goshen Substation						[(ew)]37,827	37,827
70	Falls Creek H.P. Limited Partnership	Lakeview Airport 10	Portland General Electric	[(ai)] LFP	SA_868	Falls Creek H.P. Limited Partnership	Bonneville Power Administration	5	4,234	4,234	68,996		[(ex)]6,573	75,569
71	Falls Creek H.P. Limited Partnership	Lakeview Airport 10	Portland General Electric	[(aj)] AD	SA_868	Falls Creek H.P. Limited Partnership	Bonneville Power Administration	5					[(ey)]20,010	20,010
72	Garrett Solar LLC	Garrett Solar LLC	Portland General Electric	[(ak)] LFP	SA_1142	Wallula Substation	Wala-MIDC path	10	4,630	4,630	137,991		[(ez)]18,595	156,586
73	Garrett Solar LLC	Garrett Solar LLC	Portland General Electric	[(al)] AD	SA_1142	Wallula Substation	Wala-MIDC path						[(fa)]41,079	41,079
74	Guzman Energy LLC	various signatories	various signatories	NF	SA_786	various	various		4,191	4,191		71,417	[(fb)]1,179	72,596
75	Guzman Energy LLC	various signatories	various signatories	SFP	SA_785	various	various		1,113	1,113		15,012	[(fc)]248	15,260
76	Idaho Power Company	Exxon Mobil	Nevada Power Company	[(am)] AD	SA_212	Trona Substation	Red Butte/Mona Sub						[(fd)]106,665	106,665
77	Idaho Power Company	Exxon Mobil	Nevada Power Company	[(an)] LFP	SA_1023	Trona Substation	Red Butte/Mona Sub	82	200	200	1,103,931		[(fe)]5,238	1,109,169
78	Idaho Power Company	Exxon Mobil	Nevada Power Company	[(ao)] AD	SA_1023	Trona Substation	Red Butte/Mona Sub						[(ff)]388,433	388,433
79	Idaho Power Company	various signatories	various signatories	NF	SA_14	various	various		1,291	1,291		39,316	[(fg)]649	39,965
80	Idaho Power Marketing Operations	various signatories	various signatories	SFP	SA_726	various	various						[(fh)](454,414)	(454,414)
81	Macquarie Energy LLC	various signatories	various signatories	NF	SA_755	various	various		603	603		7,612	[(fi)]126	7,738
82	MAG Energy Solutions, Inc.	various signatories	various signatories	NF	SA_903	various	various		1,035	1,035		27,502	[(fj)]454	27,956
83	MAG Energy Solutions, Inc.	various signatories	various signatories	SFP	SA_902	various	various		501	501		336	[(fk)]4,510	4,846

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY Megawatt Hours Received (i)	TRANSFER OF ENERGY Megawatt Hours Delivered (j)	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS Demand Charges ($) (k)	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS Energy Charges ($) (l)	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS Other Charges ($) (m)	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS Total Revenues ($) (k+l+m) (n)
84	Mercuria Energy America LLC	various signatories	various signatories	NF	SA_998	various	various		1,029	1,029		7,994	(fl)132	8,126
85	Mercuria Energy America LLC	various signatories	various signatories	SFP	SA_997	various	various		11,161	11,161		344,979	(fm)5,654	350,633
86	Moon Lake Electric Association Inc.	Moon Lake Electric Association	Moon Lake Electric Association	(ap)OS	RS_302	Duchesne	Duchesne		4,857	4,857			(fn)5,106	5,106
87	Montana Dakota Utilities Company	PacifiCorp	Montana-Dakota Utilities	FNO	SA_1097	various	Sheridan Substation	41	73,894	73,894	569,434		(fo)9,333	578,767
88	Montana Dakota Utilities Company	PacifiCorp	Montana-Dakota Utilities	(aq)AD	SA_1097	various	Sheridan Substation	50					(fp)236,918	236,918
89	Morgan Stanley Capital Group, Inc.	various signatories	various signatories	NF	SA_157	various	various		41,480	41,480		536,479	(fq)8,808	545,287
90	Navajo Tribal Utility Authority	Navajo Tribal Utility Authority	Navajo Tribal Utility Authority	FNO	SA_894	Four Corners	Pinto-Four Corners	4	7,350	7,350	54,901		(fr)103,529	158,430
91	Navajo Tribal Utility Authority	Navajo Tribal Utility Authority	Navajo Tribal Utility Authority	(ar)AD	SA_894	Four Corners	Pinto-Four Corners	4					(fs)21,411	21,411
92	NextEra Energy Resources, LLC	NextEra Energy Resources, LLC	Public Utility District No. 2 of Grant County	(as)LFP	SA_733	Wallula Substation	Wala-MIDC path						(ft)165,465	165,465
93	Portland General Electric Company	Operation, maintenance or facility lease services with no receipt or delivery of energy.	Operation, maintenance or facility lease services with no receipt or delivery of energy.	(at)OS	RS_137	various	various						(fu)3,314	3,314
94	Phillips 66 Energy Trading	Four Corners	PacifiCorp	(au)LFP	SA_1102	Four Corners	Gonder - Pavant	52	64,524	64,524	689,957		(fv)11,308	701,265
95	Phillips 66 Energy Trading	Four Corners	PacifiCorp	(av)AD	SA_1102	Four Corners	Gonder - Pavant	52					(fw)63,999	63,999
96	Phillips 66 Energy Trading	various signatories	various signatories	NF	SA_1081	various	various		200	200		1,611	(fx)27	1,638
97	Phillips 66 Energy Trading	various signatories	various signatories	SFP	SA_1080	various	various		549	549		4,740	(fy)2,330	7,070
98	Powerex Corporation	Bonneville Power Administration	California Independent System Operator Corporation	(aw)AD	SA_169	Bonneville Power Administration	CRAG View Substation	83					(fz)89,702	89,702
99	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	(ax)LFP	SA_1035	Malin 500 Substation	Round Mountain Sub	100			1,379,914		(ga)22,616	1,402,530
100	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	(ay)AD	SA_1035	Malin 500 Substation	Round Mountain Sub	100					(gb)485,542	485,542
101	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	(az)LFP	SA_1036	Malin 500 Substation	Round Mountain Sub	104			1,379,914		(gc)22,616	1,402,530
102	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	(ba)AD	SA_1036	Malin 500 Substation	Round Mountain Sub	100					(gd)485,542	485,542
103	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	(bb)AD	SA_700	Malin 500 Substation	Round Mountain Sub	100					(ge)107,505	107,505
104	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	(bc)AD	SA_701	Malin 500 Substation	Round Mountain Sub	100					(gf)107,505	107,505
105	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	(bd)AD	SA_702	Malin 500 Substation	Round Mountain Sub	100					(gg)107,505	107,505
106	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	(be)AD	SA_748	Malin 500 Substation	Round Mountain Sub	50					(gh)53,753	53,753
107	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	(bf)AD	SA_749	Malin 500 Substation	Round Mountain Sub	150					(gi)161,258	161,258
108	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	(bg)AD	SA_995	Malin 500 Substation	Round Mountain Sub	100					(gj)107,505	107,505
109	Powerex Corporation	Powerex Corporation	California Independent System Operator Corporation	(bh)AD	SA_996	Malin 500 Substation	Round Mountain Sub	100					(gk)107,505	107,505
110	Powerex Corporation	various signatories	various signatories	NF	SA_047	various	various		54,073	54,073		19,312	(gl)319	19,631
111	Powerex Corporation	various signatories	Sacramento Municipal Utility District	SFP	SA_151	various	various		28,526	28,526		5,799	(gm)96	5,895

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges ($) (k)	Energy Charges ($) (l)	Other Charges ($) (m)	Total Revenues ($) (k+l+m) (n)
112	Public Service Co of Co	various signatories		NF	SA_028	Various	Various		2,842	2,842		113,787	(gn)1,878	115,665
113	Public Service Co of Co	various signatories		SFP	SA_074	Various	Various					53,234	(go)879	54,113
114	Public Utility District No. 1 of Cowlitz County	Public Utility District No. 1 of Cowlitz County	Bonneville Power Administration	(bi)OS	RS_234	Swift Unit No. 2	Woodland Substation						(gp)62,587	62,587
115	Puget Sound Energy	various signatories	various signatories	NF	SA_693	various	various		440	440		8,026	(gq)132	8,158
116	Puget Sound Energy	various signatories	various signatories	SFP	SA_694	various	various	26					(gr)121,385	121,385
117	Rainbow Energy Marketing Corporation	various signatories	various signatories	NF	SA_316	various	various		740	740		9,108	(gs)150	9,258
118	Rainbow Energy Marketing Corporation	various signatories	various signatories	SFP	SA_261	various	various		59	59		783	(gt)13	796
119	Sacramento Municipal Utility District	Sacramento Municipal Utility District	Sacramento Municipal Utility District	(bj)LFP	SA_863	Malin Substation	Malin Substation	20	20,974	20,974	262,184		(gu)4,297	266,481
120	Sacramento Municipal Utility District	Sacramento Municipal Utility District	Sacramento Municipal Utility District	(bk)AD	SA_863	Malin Substation	Malin Substation	20					(gv)92,253	92,253
121	Salt River Project Agricultural Improvement and Power District	Salt River Project Agricultural Improvement and Power District	Salt River Project Agricultural Improvement and Power District	(bl)LFP	SA_809	Enel Cove Fort	Red Butte Substation	26	14,783	14,783	344,979		(gw)5,654	350,633
122	Salt River Project Agricultural Improvement and Power District	Salt River Project Agricultural Improvement and Power District	Salt River Project Agricultural Improvement and Power District	(bm)AD	SA_809	Enel Cove Fort	Red Butte Substation	26					(gx)121,385	121,385
123	Seattle City Light	various signatories	various signatories	NF	SA_153	various	various		2,898	2,898		29,261	(gy)482	29,743
124	Shell Energy North America (US), L.P.	NextEra Energy Resources, LLC	Public Utility District No. 2 of Grant County	(bn)LFP	SA_791	Wallula Substation	Wala-MIDC path	103	42,872	42,872	1,366,115		(gz)22,390	1,388,505
125	Shell Energy North America (US), L.P.	NextEra Energy Resources, LLC	Public Utility District No. 2 of Grant County	(bo)AD	SA_791	Wallula Substation	Wala-MIDC path	103					(ha)440,153	440,153
126	Shell Energy North America (US), L.P.	various signatories	various signatories	NF	SA_023	various	various		238	238		4,616	(hb)31,490	36,106
127	Shell Energy North America (US), L.P.	various signatories	various signatories	SFP	SA_162	various	various		7	7		565	(hc)9	574
128	(a)Sierra Pacific Power Company	Operation, maintenance or facility lease services with no receipt or delivery of energy.	Operation, maintenance or facility lease services with no receipt or delivery of energy.	(bp)OS	RS_674	Sigurd Substation	Utah-Nevada Border						(hd)12,782	12,782
129	Southern California Edison Company	various signatories	various signatories	NF	SA_642	various	various		64,374	64,374		789,260	(he)1,357,156	2,146,416
130	Southern California Public Power Authority	Powerex Corporation	Southern California Public Power Authority	NF	SA_629	Tieton Substation	various		1	1			(hf)20,387	20,387
131	State of South Dakota	Western Area Power Administration	Black Hills Corporation	(bq)LFP	SA_1137	Yellowtail Sub	Wyodak Substation	4	3,031	3,031	55,197		(hg)905	56,102
132	State of South Dakota	Western Area Power Administration	Black Hills Corporation	(br)AD	SA_1137	Yellowtail Sub	Wyodak Substation	4					(hh)19,422	19,422
133	Tenaska Power Services Co.	various signatories	various signatories	(bs)AD	SA_1100	Wallula Substation	Wala-MIDC path	23					(hi)78,660	78,660
134	Tenaska Power Services Co.	various signatories	various signatories	NF	SA_125	various	various		461	461		5,903	(hj)97	6,000
135	Tenaska Power Services Co.	various signatories	various signatories	SFP	SA_126	various	various					68,912	(hk)1,130	70,042
136	The Energy Authority, Inc.	various signatories	various signatories	NF	SA_310	various	various		8,578	8,578		89,751	(hl)686	90,437
137	The Energy Authority, Inc.	various signatories	various signatories	SFP	SA_311	various	various		300	300		18,121	(hm)299	18,420
138	Thermo No. 1 BE-01, LLC	Thermo Geothermal Project	various signatories	(bt)LFP	SA_568	South Milford Sub	Mona Substation	11	10,462	10,462	151,791		(hn)16,465	168,256
139	Thermo No. 1 BE-01, LLC	Thermo Geothermal Project	various signatories	(bu)AD	SA_568	South Milford Sub	Mona Substation	11					(ho)53,410	53,410
140	TransAlta Energy Marketing (U.S.) Inc.	various signatories	various signatories	NF	SA_127	various	various		1,605	1,605		28,420	(hp)469	28,889
141	TransAlta Energy Marketing (U.S.) Inc.	various signatories	various signatories	SFP	SA_128	various	various		75	75		4,981	(hq)82	5,063
142	Tri-State Generation and Transmission Association, Inc.	various signatories	Tri-State Generation and Transmission Association, Inc.	FNO	SA_628	Dave Johnston Sub	Thermopolis Sub	13	29,948	29,948	184,041		(hr)17,881	201,922

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY Megawatt Hours Received (i)	TRANSFER OF ENERGY Megawatt Hours Delivered (j)	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS Demand Charges ($) (k)	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS Energy Charges ($) (l)	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS Other Charges ($) (m)	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS Total Revenues ($) (k+l+m) (n)
143	Tri-State Generation and Transmission Association, Inc.	various signatories	Tri-State Generation and Transmission Association, Inc.	[(bv)] AD	SA_628	Dave Johnston Sub	Thermopolis Sub	16					[(hs)] 77,738	77,738
144	U.S. Bureau of Reclamation	Bonneville Power Administration	U.S. Bureau of Reclamation	FNO	SA_506	Walla Walla Sub	Burbank Pumps	1	698	698	3,078		[(ht)] 2,423	5,501
145	U.S. Bureau of Reclamation	Bonneville Power Administration	U.S. Bureau of Reclamation	[(bw)] AD	SA_506	Walla Walla Sub	Burbank Pumps	1					[(hu)] 1,293	1,293
146	U.S. Bureau of Reclamation	Western Area Power Administration	Weber Basin Water Conservancy District	[(bx)] OS	RS_286	various	various		3,302	3,302			[(hv)] 2,967	2,967
147	U.S. Bureau of Reclamation	Bonneville Power Administration	Crooked River Irrigation District	[(by)] OS	RS_67	Redmond Substation	Crooked River Pumps							
148	Utah Associated Municipal Power Systems	Utah Associated Municipal Power Systems	Utah Associated Municipal Power Systems	[(bz)] OS	RS_297	various	various	524	819,094	819,094	7,057,411		[(hw)] 695,847	7,753,258
149	Utah Associated Municipal Power Systems	Utah Associated Municipal Power Systems	Utah Associated Municipal Power Systems	[(ca)] AD	RS_297	various	various	449					[(hx)] 3,013,957	3,013,957
150	Utah Municipal Power Agency	Utah Municipal Power Agency	Utah Municipal Power Agency	[(cb)] OS	RS_637	various	various	92	256,215	256,215	1,482,431		[(hy)] 131,922	1,614,353
151	Utah Municipal Power Agency	Utah Municipal Power Agency	Utah Municipal Power Agency	[(cc)] AD	RS_637	various	various	61					[(hz)] 517,969	517,969
152	Utah Municipal Power Agency	various signatories	various signatories	NF	SA_020	various	various		12,191	12,191		134,573	[(ia)] 2,221	136,794
153	Utah Municipal Power Agency	various signatories	various signatories	SFP	SA_135	various	various		1,726	1,726		90,026	[(ib)] 1,485	91,511
154	Vitol, Inc	various signatories	various signatories	NF	SA_1027	various	various		2	2		13		13
155	Warm Springs Power Enterprises	Warm Springs Power Enterprises	Portland General Electric	[(cd)] OS	RS_591	Pelton Reregulating	Round Butte Sub		17,188	17,188			[(ic)] 29,925	29,925
156	Western Area Power Administration	Western Area Power Administration	Various Western Area Power Administration customers in PacifiCorp's control area.	[(ce)] OS	RS_2436-262L	various	various	330	268,634	252,516	555,615		[(id)] 150,000	705,615
157	Western Area Power Administration	Western Area Power Administration	Various Western Area Power Administration customers in PacifiCorp's control area.	[(cf)] OS	RS_2436-263L	various	various		6,797	6,390			[(ie)] 7,764	7,764
158	Western Area Power Administration	Western Area Power Administration	various signatories	[(cg)] OS	RS_684	Dave Johnston Sub	various							
159	Western Area Power Administration	Western Area Power Administration	Western Area Power Administration	FNO	SA_175	Wyoming Distribution	Wyoming Distribution	1	5,295	5,295	16,181		[(if)] 10,134	26,315
160	Western Area Power Administration	Western Area Power Administration	Western Area Power Administration	[(ch)] AD	SA_175	various	Wyoming Distribution	1					[(ig)] 6,993	6,993
161	Western Area Power Administration Colorado Missouri.	Western Area Power Administration Colorado Missouri	various signatories	NF	SA_137	various	various		300	300		3,980	[(ih)] 66	4,046
162	Western Area Power Administration Colorado River Storage Projec	Western Area Power Administration Colorado River Storage Project	various signatories	NF	SA_132	various	various					51	[(ii)] 1	52
163	West Point RNG	various signatories	various signatories	NF	SA_1130	various	various		213	213		2,043	[(ij)] 34	2,077
164	Accrual				Accrual				(210,760)	(211,847)			[(ik)] (11,519,855)	(11,519,855)
35	TOTAL							5,354	3,210,463	3,190,696	27,945,913	5,147,979	4,409,442	37,503,334

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Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

FOOTNOTE DATA

(a) Concept: PaymentByCompanyOrPublicAuthority

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

(b) Concept: TransmissionEnergyDeliveredToCompanyOrPublicAuthorityName

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

(c) Concept: StatisticalClassificationCode

Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 965) terminating on December 31, 2034.

(d) Concept: StatisticalClassificationCode

Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 965) terminating on December 31, 2034.

(e) Concept: StatisticalClassificationCode

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

(f) Concept: StatisticalClassificationCode

Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 895) terminating on December 31, 2028.

(g) Concept: StatisticalClassificationCode

Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 895) terminating on December 31, 2028.

(h) Concept: StatisticalClassificationCode

Network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 742) terminating no earlier than 12-months from notice by the customer.

(i) Concept: StatisticalClassificationCode

Network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 505) terminating no earlier than 12-months from notice by the customer.

(j) Concept: StatisticalClassificationCode

Legacy contract executed between PacifiCorp and Bonneville Power Administration concerning the exchange of transmission services over agreed-upon facilities ("Midpoint-Meridian Transmission Agreement", Rate Schedule 369). This agreement runs concurrently with the AC Intertie Agreement (Rate Schedule 368), which terminates when the facilities subject to that agreement are taken out of service. See also page 332, Transmission of electricity by others, in this Form 3-Q.

(k) Concept: StatisticalClassificationCode

Legacy contract (3rd Revised Rate Schedule 237) executed between PacifiCorp and Bonneville Power Administration ("BPA") for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Contract subject to terminate upon the earlier of the termination of the "Exchange Agreement" between PacifiCorp and BPA or the time of the termination of all deliveries as defined in the agreement.

(l) Concept: StatisticalClassificationCode

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

(m) Concept: StatisticalClassificationCode

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

(n) Concept: StatisticalClassificationCode

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (9th Revised Service Agreement 229) terminating on September 30, 2028.

(o) Concept: StatisticalClassificationCode

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

(p) Concept: StatisticalClassificationCode

Network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 538) terminating on September 30, 2028.

(q) Concept: StatisticalClassificationCode

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

(r) Concept: StatisticalClassificationCode

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (6th Revised Service Agreement 328) terminating on July 31, 2028.

(s) Concept: StatisticalClassificationCode

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

(t) Concept: StatisticalClassificationCode

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (3rd Revised Service Agreement 746) terminating on June 30, 2028.

(u) Concept: StatisticalClassificationCode

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (2nd Revised Service Agreement 747) terminating on June 30, 2028.

(v) Concept: StatisticalClassificationCode

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

(w) Concept: StatisticalClassificationCode

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (1st Revised Service Agreement 865) terminating on September 30, 2028.

(x) Concept: StatisticalClassificationCode

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (1st Revised Service Agreement 975) terminating on September 30, 2028.

(y) Concept: StatisticalClassificationCode

Transmission service under the Open Access Transmission Tariff (12th Revised Service Agreement 299). Service provided pursuant to rules and regulations of Oregon Direct Access. Agreement terminates upon notification pursuant to Oregon Direct Access and Open Access Transmission Tariff.

(z) Concept: StatisticalClassificationCode

Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 881) terminating on February 29, 2028.

(aa) Concept: StatisticalClassificationCode

Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 881) terminating on February 29, 2028.

(ab) Concept: StatisticalClassificationCode

Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 899) terminating on September 30, 2028.

(ac) Concept: StatisticalClassificationCode

Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 899) terminating on September 30, 2028.

(ad) Concept: StatisticalClassificationCode

Legacy contract executed between PacifiCorp and Deseret Generation and Transmission Co-operative for transmission service over agreed-upon facilities (6th Amended and Restated Transmission Service and Operating Agreement, Rate Schedule 280). Agreement subject to termination upon mutual agreement.

(ae) Concept: StatisticalClassificationCode

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

(af) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 874) terminating on December 31, 2032.
(ag) Concept: StatisticalClassificationCode
Transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 943). Service provided pursuant to rules and regulations of Oregon Direct Access. Agreement terminates upon notification pursuant to Oregon Direct Access and Open Access Transmission Tariff.
(ah) Concept: StatisticalClassificationCode
Legacy contract (Rate Schedule 322) executed between PacifiCorp and Fall River Rural Electric Cooperative, Inc. for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Terminating on July 31, 2027.
(ai) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 868) terminating on December 31, 2034.
(aj) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 868) terminating on December 31, 2034.
(ak) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff Service Agreement 1142) terminating on February 28, 2030.
(al) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff Service Agreement 1142) terminating on February 28, 2030.
(am) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (10th Revised Service Agreement 212) terminating on May 31, 2029.
(an) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff Service Agreement 1023) terminating on December 31, 2027.
(ao) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff Service Agreement 1023) terminating on December 31, 2027.
(ap) Concept: StatisticalClassificationCode
Legacy contract (3rd Revised Rate Schedule 302) executed between PacifiCorp and Moon Lake Electric Association Inc. for transmission and interconnection service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Either party may terminate the agreement at any time after October 14, 2016, by providing two years written notice.
(aq) Concept: StatisticalClassificationCode
Network transmission service under the Open Access Transmission Tariff (Service Agreement 1097) terminating on January 1, 2029.
(ar) Concept: StatisticalClassificationCode
Network transmission service under the Open Access Transmission Tariff (Service Agreement 894) terminating on December 31, 2057.
(as) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 733) terminating on November 30, 2027.
(at) Concept: StatisticalClassificationCode
Legacy contract (1st Revised Rate Schedule 137) executed between PacifiCorp and Portland General Electric Company for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge for the Dalreed Substation, which terminated December 2013.
(au) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 1102) terminating on October 1, 2030.
(av) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 1102) terminating on October 1, 2030.
(aw) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (9th Revised Service Agreement 169) terminating on March 31, 2025.
(ax) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 1035) terminating on June 30, 2029.
(ay) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 1035) terminating on June 30, 2029.
(az) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 1036) terminating on June 30, 2029.
(ba) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 1036) terminating on June 30, 2029.
(bb) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 700) terminating on March 31, 2025.
(bc) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 701) terminating on March 31, 2025.
(bd) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 702) terminating on March 31, 2025.
(be) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 748) terminating on December 31, 2028.
(bf) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 749) terminating on December 31, 2028.
(bg) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 995) terminating on December 31, 2028.
(bh) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 996) terminating on December 31, 2028.
(bi) Concept: StatisticalClassificationCode
Legacy contract (Rate Schedule 234) providing for transmission and operation of Swift Hydroelectric plant No. 2 and for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Agreement may be terminated subsequent to the termination of the power contract as defined in the agreement by the customer providing at least six-months written notice and specifying the date on which the customer will assume responsibility of operations and maintenance of Swift Hydroelectric plant No. 2.
(bj) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 863) terminating on June 30, 2027.
(bk) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 863) terminating on June 30, 2027.
(bl) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 809) terminating on October 31, 2030.
(bm) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 809) terminating on October 31, 2030.
(bn) Concept: StatisticalClassificationCode

Point-to-point transmission service under the Open Access Transmission Tariff (9th Revised Service Agreement 791) terminating upon written notification.
(bo) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (9th Revised Service Agreement 791) terminating upon written notification.
(bp) Concept: StatisticalClassificationCode
Legacy contract (Rate Schedule 674) executed between PacifiCorp and Sierra Pacific Power Company for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge.
(bq) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 1137) terminating on December 31, 2029.
(br) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 1137) terminating on December 31, 2029.
(bs) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 1100) terminating on December 31, 2035.
(bt) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 568) terminating on April 30, 2029.
(bu) Concept: StatisticalClassificationCode
Point-to-point transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 568) terminating on April 30, 2029.
(bv) Concept: StatisticalClassificationCode
Network transmission service under the Open Access Transmission Tariff (10th Revised Service Agreement 628) terminating on June 30, 2031.
(bw) Concept: StatisticalClassificationCode
Network transmission service and distribution delivery service under the Open Access Transmission Tariff (2nd Revised Service Agreement 506) terminating upon written notification.
(bx) Concept: StatisticalClassificationCode
Legacy contract (3rd Revised Rate Schedule 286) executed between PacifiCorp and United States Department of the Interior, Bureau of Reclamation Weber Basin Water Conservancy District for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge for energy deliveries at and below 138kV. Agreement terminates any time after April 1, 2040 with four years written notification.
(by) Concept: StatisticalClassificationCode
Legacy contract (3rd Amended Rate Schedule 67) executed between PacifiCorp and United States Department of the Interior, Bureau of Reclamation Crooked River Irrigation District for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Agreement termination with one year written notice.
(bz) Concept: StatisticalClassificationCode
Legacy contract executed between PacifiCorp and Utah Associated Municipal Power Systems for transmission service over agreed-upon facilities (4th Amended and Restated Transmission Service and Operating Agreement, 4th Revised Rate Schedule 297). Agreement subject to termination upon mutual agreement and replacement agreements are in effect.
(ca) Concept: StatisticalClassificationCode
Legacy contract executed between PacifiCorp and Utah Associated Municipal Power Systems for transmission service over agreed-upon facilities (4th Amended and Restated Transmission Service and Operating Agreement, 4th Revised Rate Schedule 297). Agreement subject to termination upon mutual agreement and replacement agreements are in effect.
(cb) Concept: StatisticalClassificationCode
Legacy contract (5th Revised Rate Schedule 637) executed between PacifiCorp and Utah Municipal Power Agency for transmission service over agreed-upon facilities (Amended and Restated Transmission Service and Operating Agreement). Subject to termination upon mutual agreement and replacement agreements are in effect.
(cc) Concept: StatisticalClassificationCode
Legacy contract (5th Revised Rate Schedule 637) executed between PacifiCorp and Utah Municipal Power Agency for transmission service over agreed-upon facilities (Amended and Restated Transmission Service and Operating Agreement). Subject to termination upon mutual agreement and replacement agreements are in effect.
(cd) Concept: StatisticalClassificationCode
Legacy contract (Rate Schedule 591) executed between PacifiCorp and Warm Springs Power Enterprises for transmission service over agreed-upon facilities and/or subject to sole-use or facilities charge. Terminating on January 31, 2032.
(ce) Concept: StatisticalClassificationCode
Legacy contract (Rate Schedule 262) executed between PacifiCorp and Western Area Power Administration for transmission and interconnection service over agreed-upon facilities and/or subject to a sole-use or facilities charge for load service to preferential customers for deliveries of Colorado River Storage Project power and energy. Agreement terminates upon three years after written notice and mutual consent.
(cf) Concept: StatisticalClassificationCode
Legacy contract (Rate Schedule 263) executed between PacifiCorp and Western Area Power Administration for transmission and interconnection service over agreed-upon facilities and/or subject to a sole-use or facilities charge for load service to low voltage customers for deliveries of power and energy from Salt Lake City Area Integrated Projects, including the Colorado River Storage Projects, to certain municipalities at service below 138kV. Agreement terminates upon three years after written notice and mutual consent.
(cg) Concept: StatisticalClassificationCode
Legacy contract (Rate Schedule 684) executed between PacifiCorp and Western Area Power Administration concerning the exchange of transmission services over agreed-upon facilities. The contract is subject to terminate upon the earlier of five years after written notice or June 30, 2042. See also page 332, Transmission of electricity by others in this Form No. 3-Q.
(ch) Concept: StatisticalClassificationCode
Evergreen network transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 175).
(ci) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(cj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(ck) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(cl) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(cm) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(cn) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(co) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(cp) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(cq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(cr) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(cs) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(ct) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(cu) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.

(cv) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Distribution voltage service charge. Primary delivery service. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service.
(cw) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(cx) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(cy) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(cz) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(da) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(db) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(dc) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(dd) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Distribution voltage service charge. Primary delivery service. Regulation and frequency response service. Reactive supply and voltage control service. Operating reserve - spinning reserve service. Operating Reserve - supplemental reserve service.
(de) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(df) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(dg) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(dh) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(di) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(dj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract.
(dk) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Distribution voltage service charge. Primary delivery service. Regulation and frequency response service. Reactive supply and voltage control service. Operating reserve - spinning reserve service. Operating Reserve - supplemental reserve service.
(dl) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(dm) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(dn) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(do) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(dp) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(dq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(dr) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(ds) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(dt) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(du) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(dv) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(dw) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(dx) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(dy) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(dz) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(ea) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(eb) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service.
(ec) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(ed) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(ee) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(ef) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(eg) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(eh) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(ei) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service.
(ej) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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.
(ek) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(el) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(em) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(en) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(eo) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(ep) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Transmission resale, amount paid by seller. Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(eq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(er) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(es) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(et) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(eu) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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.
(ev) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(ew) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract.
(ex) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(ey) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(ez) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(fa) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(fb) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fc) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fd) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(fe) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(ff) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(fg) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fh) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fi) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fk) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fl) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fm) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fn) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract.
(fo) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Transmission resale - purchase of point-to-point transmission. Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fp) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Transmission resale - purchase of point-to-point transmission. Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fr) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(fs) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(ft) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(fu) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge.
(fv) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fw) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(fx) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fy) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(fz) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(ga) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(gb) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(gc) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(gd) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(ge) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(gf) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(gg) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(gh) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(gi) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(gj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(gk) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(gl) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(gm) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(gn) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(go) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(gp) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract.
(gq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(gr) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(gs) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(gt) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(gu) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(gv) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(gw) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(gx) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Annual transmission services true-up and prior period charges/refund.
(gy) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(gz) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(ha) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(hb) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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.
(hc) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(hd) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge.
(he) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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.
(hf) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Unauthorized use of transmission service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(hg) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(hh) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(hi) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(hj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(hk) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(hl) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(hm) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(hn) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(ho) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(hp) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(hq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(hr) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(hs) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(ht) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(hu) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(hv) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Energy consumption charge for deliveries at and below 138kV.
(hw) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Distribution voltage service charge. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(hx) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(hy) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.
(hz) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Annual transmission services true-up and prior period charges/refund.
(ia) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(ib) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(ic) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract.
(id) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Fixed termination fee associated with a contract cancellation applied for the duration of this agreement.
(ie) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Charges for low-voltage transmission of power and energy.
(if) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Distribution voltage service charge. Primary delivery service. Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(ig) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Annual transmission services true-up and prior period charges/refund.
(ih) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(ii) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(ij) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Scheduling, system control and dispatch service. Reactive supply and voltage control service.
(ik) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Represents the difference between actual wheeling revenues for the period as reflected on the individual line items within this schedule and the accruals credited to Account 456.1, Revenues from transmission of electricity for others, during the period.

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

TRANSMISSION OF ELECTRICITY BY ISO/RTOs

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

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
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48					
49					
40	TOTAL				

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Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

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: MegaWatt Hours Received (c)	TRANSFER OF ENERGY: MegaWatt Hours Delivered (d)	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS: Demand Charges ($) (e)	Energy Charges ($) (f)	Other Charges ($) (g)	Total Cost of Transmission ($) (h)
1	Adams Solar Center, LLC	[(c)] LFP					[(bv)] (33,002)	(33,002)
2	American Gilsonite Company	[(d)] LFP					[(bw)] (31,115)	(31,115)
3	Arizona Public Service Company	[(e)] AD					[(bx)] (1,133)	(1,133)
4	Arizona Public Service Company	[(f)] NF	1	1	10			10
5	Arizona Public Service Company	[(g)] OS					[(by)] 12,425	12,425
6	Arizona Public Service Company	[(h)] SFP	43,426	43,426	472,177		[(bz)] 1,954	474,131
7	Ashland, City of	FNS	423	423		4,227		4,227
8	Avista Corporation	AD					(222)	(222)
9	Avista Corporation	FNS			55,056			55,056
10	Avista Corporation	[(i)] NF	5,513	5,513	43,718			43,718
11	Avista Corporation	[(j)] OS					[(ca)] 72	72
12	Big Horn Rural Electric Company	[(k)] [(l)] OLF	8,524	8,524			[(cb)] 38,357	38,357
13	Black Hills Power, Inc.	[(m)] AD					[(cc)] (42,496)	(42,496)
14	Black Hills Power, Inc.	[(n)] NF	2	2	2		[(cd)] 1	3
15	Black Hills Power, Inc.	[(o)] SFP	1	1	10		[(ce)] 2	12
16	Bonneville Power Administration	[(p)] [(q)] AD					[(cf)] 155,458	155,458
17	Bonneville Power Administration	[(r)] FNS	753	750	1,806,901		[(cg)] 345,713	2,152,614
18	Bonneville Power Administration	[(s)] [(t)] [(u)] [(v)] LFP	1,268,772	1,263,230	23,399,457		[(ch)] [(ci)] 4,713,114	28,112,571
19	Bonneville Power Administration	[(w)] NF	118,087	117,571	3,064,470		[(cj)] 592,493	3,656,963
20	Bonneville Power Administration	[(x)] OLF	668,744	665,823	712,200		[(ck)] 273,746	985,946
21	Bonneville Power Administration	[(y)] OS					[(cl)] 39,266	39,266
22	Bonneville Power Administration	[(z)] SFP	2,397	2,387	53,956		[(cm)] 10,332	64,288
23	Caerus Uinta LLC	[(aa)] LFP					[(cn)] (93,344)	(93,344)
24	California Independent System Operator Corporation	[(ab)] AD					[(co)] 124,336	124,336
25	California Independent System Operator Corporation	[(ac)] SFP				118,349	6,736,535	6,854,884
26	Chipeta Gas Processing LLC	LFP					(272,252)	(272,252)
27	Deseret Generation & Transmission Cooperative	[(ad)] LFP	165,984	165,984	586,706			586,706
28	Deseret Generation & Transmission Cooperative	[(ae)] NF	1,824	1,824	12,624			12,624
29	Elbe Solar Center, LLC	[(af)] LFP					[(cp)] (85,497)	(85,497)
30	Flathead Electric Cooperative, Inc.	[(ag)] OS					[(cq)] 22,750	22,750
31	Idaho Power Company	[(ah)] AD					[(cr)] (21,380)	(21,380)
32	Idaho Power Company	[(ai)] FNS			3,193		290	3,483
33	Idaho Power Company	LFP	1,113,840	1,113,840	4,351,626		(115)	4,351,511
34	Idaho Power Company	[(aj)] [(ak)] NF	99,866	99,866	403,555			403,555
35	Idaho Power Company	[(al)] OLF					[(cs)] 7,440	7,440
36	Idaho Power Company	OS					49,117	49,117
37	Los Angeles Department of Water and Power	[(am)] AD					[(ct)] (1,989)	(1,989)
38	Los Angeles Department of Water and Power	[(an)] NF	4,342	4,342	29,802		[(cu)] 2,826	32,628
39	Los Angeles Department of Water and Power	[(ao)] OS					[(cv)] 340	340
40	Los Angeles Department of Water and Power	[(ap)] SFP	750	750	3,150		[(cw)] 461	3,611
41	[(a)] Moon Lake Electric Association, Inc.	[(aq)] FNS	3	3			[(cx)] 53,709	53,709
42	Nevada Power Company	[(ar)] AD					[(cy)] (1,897)	(1,897)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY MegaWatt Hours Received (c)	TRANSFER OF ENERGY MegaWatt Hours Delivered (d)	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS Demand Charges ($) (e)	Energy Charges ($) (f)	Other Charges ($) (g)	Total Cost of Transmission ($) (h)
43	Nevada Power Company	[as] NF	4,660	4,660	24,287		[cz] 559	24,846
44	Nevada Power Company	[at] OS					[da] (2,452)	(2,452)
45	Nevada Power Company	[au] SFP	1,800	1,800	7,500		[db] 210	7,710
46	NorthWestern Corporation	[av] NF	1,215	1,215	7,339		[dc] 134	7,473
47	NorthWestern Corporation	[aw] [ax] OS					[dd] (32)	(32)
48	Portland General Electric Company	AD					2	2
49	Portland General Electric Company	[ay] [az] LFP	26,208	26,208	40,773		[de] 2,586	43,359
50	Portland General Electric Company	NF	9,611	9,611	15,902			15,902
51	Portland General Electric Company	[ba] [bb] OLF		1,123			[df] 161	161
52	[b] Portland General Electric Company	[bc] SFP	624	624	1,032			1,032
53	Public Service Company of Colorado	[bd] [be] LFP	204,354	204,354	1,664,335		[dg] 16,966	1,681,301
54	Public Service Company of Colorado	[bf] NF	674	674	9,311		[dh] 110	9,421
55	Salt River Project	[bg] SFP	120	120	751		[di] 131	882
56	Sierra Pacific Power Company	[bh] AD					[dj] 1,980	1,980
57	Sierra Pacific Power Company	[bi] NF	4,506	4,506	21,366		[dk] 541	21,907
58	Southwest Power Pool, Inc.	[bj] [bk] FNS			2,411,521		[dl] 81,833	2,493,354
59	Southwest Power Pool, Inc.	[bl] [bm] LFP	109,440	109,440	190,080		[dm] 19,059	209,139
60	Southwest Power Pool, Inc.	[bn] [bo] NF	7,974	7,974	242,192		921	243,113
61	Southwest Power Pool, Inc.	[bp] [bq] SFP	1,158	1,158	211,295		[dn] 292	211,587
62	Surprise Valley Electrification Corp.	[br] [bs] [bt] OLF					[do] [dp] 2,198	2,198
63	Tenaska Power Services Co.	[bu] OS					[dq] 74,998	74,998
64	Umatilla Electric Cooperative	SFP	528,528	528,528	471,855			471,855
65	Western Area Power Administration	AD					1,530	1,530
66	Western Area Power Administration	FNS					63,538	63,538
67	Western Area Power Administration	NF	1,200	1,200	2,892		115	3,007
68	Accrual True-Up						239,704	239,704
	TOTAL		4,405,324	4,397,455	40,321,044	122,576	13,101,379	53,544,999

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FOOTNOTE DATA

(a) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers
This footnote applies to all occurrences of "Nevada Power Company" on page 332. Nevada Power Company is a principal subsidiary of NV Energy, Inc., which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.
(b) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers
Sierra Pacific Power Company is a principal subsidiary of NV Energy, Inc. which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, Pacificorp's indirect parent company.
(c) Concept: StatisticalClassificationCode
Reimbursement for third-party services.
(d) Concept: StatisticalClassificationCode
Reimbursement for third-party services.
(e) Concept: StatisticalClassificationCode
Settlement adjustment.
(f) Concept: StatisticalClassificationCode
Ancillary services.
(g) Concept: StatisticalClassificationCode
Ancillary services.
(h) Concept: StatisticalClassificationCode
Ancillary services.
(i) Concept: StatisticalClassificationCode
Settlement adjustment.
(j) Concept: StatisticalClassificationCode
Ancillary services.
(k) Concept: StatisticalClassificationCode
Big Horn Rural Electric Company - contract termination date: March 10, 2027.
(l) Concept: StatisticalClassificationCode
Use of facilities.
(m) Concept: StatisticalClassificationCode
Ancillary services.
(n) Concept: StatisticalClassificationCode
Settlement adjustment.
(o) Concept: StatisticalClassificationCode
Ancillary services.
(p) Concept: StatisticalClassificationCode
Ancillary services.
(q) Concept: StatisticalClassificationCode
Bonneville Power Administration - Contract Termination Dates: July 2026, September 2026, November 2026, December 2026, January 2027, March 2027, April 2027, July 2027, October 2027, November 2027, March 2028, July 2028, October 2028, December 2028, January 2029, July 2029, September 2029, October 2029, November 2029, October 2030, November 2030, January 2031, November 2033, December 2041, and Evergreen.
(r) Concept: StatisticalClassificationCode
Ancillary services.
(s) Concept: StatisticalClassificationCode
Ancillary services.
(t) Concept: StatisticalClassificationCode
Bonneville Power Administration - Contract Termination Dates: September 30, 2027, November 30, 2041, and evergreen.
(u) Concept: StatisticalClassificationCode
Bonneville Power Administration - Legacy Contract executed between PacifiCorp and Bonneville Power Administration concerning the exchange of transmission services over agreed-upon facilities ("Midpoint-Meridian Transmission Agreement", Rate Schedule 369). This agreement runs concurrently with the AC Intertie Agreement (Rate Schedule 368), which terminates when the facilities subject to that agreement are taken out of service. See also page 328, Transmission of electricity for others in this Form 3Q.
(v) Concept: StatisticalClassificationCode
Use of facilities.
(w) Concept: StatisticalClassificationCode
Ancillary services.
(x) Concept: StatisticalClassificationCode
Ancillary services.
(y) Concept: StatisticalClassificationCode
Reimbursement for third-party services.
(z) Concept: StatisticalClassificationCode
Settlement adjustment.
(aa) Concept: StatisticalClassificationCode
Ancillary services.
(ab) Concept: StatisticalClassificationCode
Reimbursement for third-party services.
(ac) Concept: StatisticalClassificationCode
Deseret Generation & Transmission Cooperative - Contract termination date: November 1, 2034.
(ad) Concept: StatisticalClassificationCode
Reimbursement for third-party services.
(ae) Concept: StatisticalClassificationCode
Use of facilities.
(af) Concept: StatisticalClassificationCode
Use of facilities.
(ag) Concept: StatisticalClassificationCode
Settlement adjustment.
(ah) Concept: StatisticalClassificationCode
Ancillary services.
(ai) Concept: StatisticalClassificationCode

Idaho Power Company - contract termination dates: July 1, 2029 and May 1, 2030.
(aj) Concept: StatisticalClassificationCode
Use of facilities.
(ak) Concept: StatisticalClassificationCode
Idaho Power Company - Contract termination date of August 31, 2022 and shall automatically renew for each successive one-year period thereafter unless or until the earlier of (i) one year following Department of Energy's receipt of written notice by PacifiCorp if due to a re-configuration of its transmission system, PacifiCorp no longer needs use of the Department of Energy Scoville Facilities; or (ii) upon mutual agreement of the parties.
(al) Concept: StatisticalClassificationCode
Ancillary services.
(am) Concept: StatisticalClassificationCode
Settlement adjustment.
(an) Concept: StatisticalClassificationCode
Ancillary services.
(ao) Concept: StatisticalClassificationCode
Ancillary services.
(ap) Concept: StatisticalClassificationCode
Use of facilities.
(aq) Concept: StatisticalClassificationCode
Ancillary services.
(ar) Concept: StatisticalClassificationCode
Ancillary services.
(as) Concept: StatisticalClassificationCode
Settlement adjustment.
(at) Concept: StatisticalClassificationCode
Ancillary services.
(au) Concept: StatisticalClassificationCode
Ancillary services.
(av) Concept: StatisticalClassificationCode
Settlement adjustment.
(aw) Concept: StatisticalClassificationCode
Ancillary services.
(ax) Concept: StatisticalClassificationCode
Portland General Electric Company - contract termination date: April 1, 2027.
(ay) Concept: StatisticalClassificationCode
Use of facilities.
(az) Concept: StatisticalClassificationCode
Portland General Electric Company - contract termination date: Upon two years written notice.
(ba) Concept: StatisticalClassificationCode
Ancillary services.
(bb) Concept: StatisticalClassificationCode
Public Service Company of Colorado - contract termination dates: The date that all generating plants comprising PacifiCorp resources associated with this agreement have been retired from service or interests transferred; and December 31, 2028.
(bc) Concept: StatisticalClassificationCode
Ancillary services.
(bd) Concept: StatisticalClassificationCode
Use of facilities.
(be) Concept: StatisticalClassificationCode
Surprise Valley Electrification Corp. - Contract Termination Date: Evergreen.
(bf) Concept: StatisticalClassificationCode
Ancillary services.
(bg) Concept: StatisticalClassificationCode
Settlement adjustment.
(bh) Concept: StatisticalClassificationCode
Ancillary services.
(bi) Concept: StatisticalClassificationCode
Ancillary services.
(bj) Concept: StatisticalClassificationCode
Ancillary services.
(bk) Concept: StatisticalClassificationCode
Southwest Power Pool, Inc. - Platte River Power Authority, Tri-State Generation and Transmission Association, Inc., and Western Area Power Administration entered the RTO West market effective April 1, 2026. Transmission invoices are coming from Southwest Power Pool, Inc.
(bl) Concept: StatisticalClassificationCode
Ancillary services.
(bm) Concept: StatisticalClassificationCode
Southwest Power Pool, Inc. - Platte River Power Authority, Tri-State Generation and Transmission Association, Inc., and Western Area Power Administration entered the RTO West market effective April 1, 2026. Transmission invoices are coming from Southwest Power Pool, Inc.
(bn) Concept: StatisticalClassificationCode
Southwest Power Pool, Inc. - Platte River Power Authority, Tri-State Generation and Transmission Association, Inc., and Western Area Power Administration entered the RTO West market effective April 1, 2026. Transmission invoices are coming from Southwest Power Pool, Inc.
(bo) Concept: StatisticalClassificationCode
Umatilla Electric Cooperative - Contract Termination Date: July 31, 2029, and it shall automatically renew for successive five year periods until terminated by either party.
(bp) Concept: StatisticalClassificationCode
Settlement adjustment.
(bq) Concept: StatisticalClassificationCode
Southwest Power Pool, Inc. - Platte River Power Authority, Tri-State Generation and Transmission Association, Inc., and Western Area Power Administration entered the RTO West market effective April 1, 2026. Transmission invoices are coming from Southwest Power Pool, Inc.

(br) Concept: StatisticalClassificationCode
Ancillary services.
(bs) Concept: StatisticalClassificationCode
Use of facilities.
(bt) Concept: StatisticalClassificationCode
Western Area Power Administration - Legacy contract (Rate Schedule 684) executed between PacifiCorp and Western Area Power Administration for transmission services over agreed-upon facilities. The contract is subject to terminate upon the earlier of five years after written notice and mutual agreement or June 30, 2042.
(bu) Concept: StatisticalClassificationCode
Ancillary services.
(bv) Concept: OtherChargesTransmissionOfElectricityByOthers
Reimbursement for third-party services.
(bw) Concept: OtherChargesTransmissionOfElectricityByOthers
Reimbursement for third-party services.
(bx) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(by) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(bz) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(ca) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cb) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(cc) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cd) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(ce) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cf) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cg) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(ch) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(ci) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(cj) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(ck) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cl) Concept: OtherChargesTransmissionOfElectricityByOthers
Reimbursement for third-party services.
(cm) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(cn) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(co) Concept: OtherChargesTransmissionOfElectricityByOthers
Reimbursement for third-party services.
(cp) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(cq) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(cr) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cs) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(ct) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(cu) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cv) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cw) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(cx) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cy) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(cz) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(da) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.

(db) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dc) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(dd) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(de) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(df) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dg) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(dh) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(di) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(dj) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dk) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dl) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dm) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dn) Concept: OtherChargesTransmissionOfElectricityByOthers
Settlement adjustment.
(do) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.
(dp) Concept: OtherChargesTransmissionOfElectricityByOthers
Use of facilities.
(dq) Concept: OtherChargesTransmissionOfElectricityByOthers
Ancillary services.

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

Deprec, Depl and Amort of Elec Plant (403,403.1,404,and 405) (except Amortization of Acquisition Adjustments)

1. Report the year to date amounts of depreciation expense, asset retirement cost depreciation, depletion and amortization, except amortization of acquisition adjustments for the accounts indicated and classified according to the plant functional groups described.

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			4,386,916		4,386,916
2	Steam Production Plant	146,459,929				146,459,929
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	17,541,199		157,366		17,698,565
5	Hydraulic Production Plant-Pumped Storage					
5.1	Solar Production Plant	14,618		51,311		65,929
5.2	Wind Production Plant	88,640,993				88,640,993
5.3	Other Renewable Production Plant	2,748,741				2,748,741
6	Other Production Plant	38,371,568				38,371,568
7	Transmission Plant	105,519,261				105,519,261
8	Distribution Plant	146,686,117				146,686,117
9	General Plant	49,548,153		189,865		49,738,018
9.1	Energy Storage Plant					
10	Common Plant-Electric					
11	TOTAL	[(a)]595,530,579	[(b)]0	4,785,458		600,316,037

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

FOOTNOTE DATA

(a) Concept: DepreciationExpenseExcludingAmortizationOfAcquisitionAdjustments
Depreciation expense associated with transportation equipment is generally charged to operations and maintenance expense and construction work in progress. Depreciation expense associated with transportation equipment was $12,342,217 during the six-month period ended June 30, 2026.
(b) Concept: DepreciationExpenseForAssetRetirementCostsExcludingAmortizationgOfAcquisitionAdjustments
Generally, PacifiCorp records the depreciation expense of asset retirement obligations as a regulatory asset.

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchase Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	1,575,040	1,620,569		
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)				
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)				
7	CAISO Energy Imbalance Market (Account 555)	(9,076,171)	(8,304,416)		
8	CAISO Extended Day Ahead Market (Account 555)		26,816,212		
9	CAISO Extended Day Ahead Market (Account 447)		(10,031,998)		
10	Southwest Power Pool Market (Account 555)		1,161,046		
11	Southwest Power Pool Market (Account 447)		(885,610)		
46	TOTAL	(7,501,131)	10,375,803		

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

Monthly Peak Loads and Energy Output

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

Line No.	Month (a)	Total Monthly Energy (MWH) (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	Monthly Peak Megawatts (See Instr. 4) (d)	Monthly Peak Day of Month (e)	Monthly Peak Hour (f)
	NAME OF SYSTEM: 0					
1	January	6,044,570	418,932	8,768	26	8
2	February	5,164,792	149,823	8,653	19	8
3	March	5,356,377	396,533	7,921	18	8
4	Total for Quarter 1	16,565,739	965,288			
5	April	5,107,760	373,352	7,509	3	8
6	May	5,876,246	233,752	9,375	12	18
7	June	5,710,052	228,746	(a) 11,042	(b) 30	(c) 18
8	Total for Quarter 2	16,694,058	835,850			
9	July					
10	August					
11	September					
12	Total for Quarter 3					
41	Total					

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

FOOTNOTE DATA

(a) Concept: MonthlyPeakLoad
Peak load data is acquired from the system operational log which, in some cases, uses schedules to estimate actual values of borderline loads.
(b) Concept: DayOfMonthlyPeak
Peak load data is acquired from the system operational log which, in some cases, uses schedules to estimate actual values of borderline loads.
(c) Concept: HourOfMonthlyPeak
Peak load data is acquired from the system operational log which, in some cases, uses schedules to estimate actual values of borderline loads.

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

MONTHLY TRANSMISSION SYSTEM PEAK LOAD

1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: 0									
1	January	17,439	26	8	8,947	703	5,008		1,500	1,281
2	February	16,582	19	8	8,827	599	5,008		883	1,265
3	March	15,682	6	8	8,104	513	5,008		901	1,156
4	Total for Quarter 1				25,878	1,815	15,024		3,284	3,702
5	April	15,276	3	8	7,684	470	5,008		1,023	1,091
6	May	18,324	12	18	9,524	372	5,008		1,709	1,711
7	June	20,009	23	18	11,215	443	5,149		1,233	1,969
8	Total for Quarter 2				28,423	1,285	15,165		3,965	4,771
9	July	0								
10	August	0								
11	September	0								
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total				[a]54,301	[b]3,100	[c]30,189		[d]7,249	[e]8,473

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

FOOTNOTE DATA

(a) Concept: FirmNetworkServiceForSelf

For the six months being reported, the Net System Load information was compiled using metering and/or scheduling data. Reflects actual peak net system load for self at time of Transmission System Peak. Peak load includes behind-the-meter generation.

(b) Concept: FirmNetworkServiceForOther

For the six months being reported, the Net System Load information was compiled using metering and/or scheduling data. Reflects actual peak of customers' load at time of Transmission System Peak.

(c) Concept: LongTermFirmPointToPointReservations

For the six months being reported, the Net System Load information was compiled using reservations in OASIS at time of Transmission System Peak. Long-term firm point-to-point reservations have been adjusted so that the monthly megawatt reservations represent an amount at system input as measured by the transmission system loss factor. This adjustment has been made to ensure that transmission rates are designed fairly and in a non-discriminatory manner and is consistent with the system input measurement utilized for other long-term firm users of PacifiCorp’s transmission system, including network service.

(d) Concept: ShortTermFirmPointToPointReservations

For the six months being reported, the Net System Load information was compiled using reservations in OASIS at time of Transmission System Peak.

(e) Concept: OtherService

For the six months being reported, the Net System Load information was compiled using metering, scheduling and/or contractual data. Reflects actual peak and/or contractual demands of customers' load at time of Transmission System Peak.

Name of Respondent: PacifiCorp	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/26/2026	Year/Period of Report End of: 2026/ Q2

Monthly ISO/RTO Transmission System Peak Load

1. Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).
5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: 0									
1	January									
2	February									
3	March									
4	Total for Quarter 1				0	0	0	0	0	0
5	April									
6	May									
7	June									
8	Total for Quarter 2				0	0	0	0	0	0
9	July									
10	August									
11	September									
12	Total for Quarter 3				0	0	0	0	0	0
13	October									
14	November									
15	December									
16	Total for Quarter 4				0	0	0	0	0	0
17	Total Year to Date/Year				0	0	0	0	0	0