

THIS FILING IS

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

Form 1 Approved  
OMB No.1902-0021  
(Expires 12/31/2014)  
Form 1-F Approved  
OMB No.1902-0029  
(Expires 12/31/2014)  
Form 3-Q Approved  
OMB No.1902-0205  
(Expires 05/31/2014)



# FERC FINANCIAL REPORT

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

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

**Exact Legal Name of Respondent (Company)**

PacifiCorp

**Year/Period of Report**

**End of** 2014/Q3

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

### GENERAL INFORMATION

#### I. Purpose

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

#### II. Who Must Submit

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

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

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

#### III. What and Where to Submit

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

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

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

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

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

The CPA Certification Statement should:

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

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

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

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

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

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

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

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

#### IV. When to Submit:

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

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

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

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,144 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 150 hours per response.

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

## GENERAL INSTRUCTIONS

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

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

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

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

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

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

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

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

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

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

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

#### DEFINITIONS

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

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

## EXCERPTS FROM THE LAW

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

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

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

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

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

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

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

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

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

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

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

### **General Penalties**

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



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


IDENTIFICATION		
01 Exact Legal Name of Respondent PacifiCorp	02 Year/Period of Report End of <u>2014/Q3</u>	
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 N. 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) 813-5958	09 This Report Is (1) <input checked="" type="checkbox"/> An Original      (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) / /

**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.

*(This area is intentionally left blank for the officer's signature and date.)*

01 Name Douglas K. Stuver	03 Signature  Douglas K. Stuver	04 Date Signed (Mo, Da, Yr) 11/24/2014
02 Title Senior VP & Chief Financial Officer		

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

LIST OF SCHEDULES (Electric Utility)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	Important Changes During the Quarter	108-109	
2	Comparative Balance Sheet	110-113	
3	Statement of Income for the Quarter	114-117	
4	Statement of Retained Earnings for the Quarter	118-119	
5	Statement of Cash Flows	120-121	
6	Notes to Financial Statements	122-123	
7	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122 (a)(b)	
8	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
9	Electric Plant In Service and Accum Provision For Depr by Function	208	
10	Transmission Service and Generation Interconnection Study Costs	231	
11	Other Regulatory Assets	232	
12	Other Regulatory Liabilities	278	
13	Elec Operating Revenues (Individual Schedule Lines 300-301)	300-301	
14	Regional Transmission Service Revenues (Account 457.1)	302	N/A
15	Electric Prod, Other Power Supply Exp, Trans and Distrib Exp	324	
16	Electric Customer Accts, Service, Sales, Admin and General Expenses	325	
17	Transmission of Electricity for Others	328-330	
18	Transmission of Electricity by ISO/RTOs	331	N/A
19	Transmission of Electricity by Others	332	
20	Deprec, Depl and Amort of Elec Plant (403,403.1,404,and 405) (except A	338	
21	Amounts Included in ISO/RTO Settlement Statements	397	
22	Monthly Peak Loads and Energy Output	399	
23	Monthly Transmission System Peak Load	400	
24	Monthly ISO/RTO Transmission System Peak Load	400a	N/A

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of <u>2014/Q3</u>
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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

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

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
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.

PAGE 108 INTENTIONALLY LEFT BLANK  
SEE PAGE 109 FOR REQUIRED INFORMATION.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

**ITEM 1.**

The following table includes new or modified franchise agreements. The fee represents either the fee attached to the franchise agreement, an associated tax or fee.

<u>State</u>	<u>Effective Date</u>	<u>Expiration Date</u>	<u>Fee</u>
<b><u>California</u></b> <sup>(1)</sup>			
None			
<b><u>Idaho</u></b> <sup>(2)</sup>			
None			
<b><u>Oregon</u></b> <sup>(3)</sup>			
Creswell	01/16/2014	01/16/2024	5.0%
Rogue River	05/24/2014	05/24/2024	7.0%
Butte Falls	07/15/2014	07/15/2024	5.0%
<b><u>Utah</u></b> <sup>(2)</sup>			
Juab County	03/07/2014	03/07/2034	-
Santaquin	05/28/2014	05/28/2029	6.0%
Henefer	06/26/2014	06/26/2024	-
Lynndyl	06/26/2014	06/26/2029	-
Coalville	07/15/2014	07/15/2024	-
<b><u>Washington</u></b> <sup>(2)</sup>			
Asotin County	06/20/2014	06/20/2039	-
Walla Walla	09/18/2014	09/18/2034	-
<b><u>Wyoming</u></b> <sup>(4)</sup>			
Shoshoni	03/25/2014	03/25/2039	2.0%
Worland	09/01/2014	09/01/2024	5.0%

- (1) In California, franchise agreement fees are an expense to PacifiCorp and are embedded in rates.
- (2) In Idaho, Utah and Washington, PacifiCorp collects franchise agreement fees or associated taxes 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 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.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
PacifiCorp			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

**ITEM 3.**

In October 2014, PacifiCorp and Idaho Power Company ("Idaho Power") executed a Joint Purchase and Sale Agreement under which each party has agreed to transfer to the other party full or undivided joint ownership interests in specified transmission-related equipment and facilities with an estimated net book value of approximately \$43 million. The Joint Purchase and Sale Agreement also provides for the termination and amendment of a number of legacy long-term transmission service agreements between PacifiCorp and Idaho Power. Contemporaneously with the Joint Purchase and Sale Agreement, PacifiCorp and Idaho Power executed a Joint Ownership and Operating Agreement applicable to the specified transmission-related equipment and facilities to be transferred. The closing of the transfer of the transmission-related equipment and facilities, the effectiveness of the two executed agreements, and the termination and amendment of the legacy long-term transmission service agreements are subject to approval by the Federal Energy Regulatory Commission, the Oregon Public Utility Commission ("OPUC"), the Wyoming Public Service Commission, the Idaho Public Utilities Commission ("IPUC"), the Washington Utilities and Transportation Commission ("WUTC") and the California Public Utilities Commission. A notice filing is required with the Utah Public Service Commission.

**ITEM 4.**

In February 2005, PacifiCorp entered into a long-term firm natural gas transportation service agreement with Questar Gas Company ("Questar") to provide firm natural gas transportation service to the Lake Side generating facility ("Lake Side") and construct a natural gas pipeline and facilities necessary to connect Lake Side to Questar's existing feeder line. PacifiCorp accounted for the agreement as a capital lease. During 2011, PacifiCorp began construction of the 645-MW Lake Side 2 combined-cycle combustion turbine natural gas-fueled generating facility ("Lake Side 2") adjacent to Lake Side, which was placed in service in May 2014. In February 2012, PacifiCorp entered into a second long-term agreement with Questar to provide firm natural gas transportation service to Lake Side 2 and construct facilities to provide the additional natural gas transportation service. As a result of the construction of the additional facilities, Questar is able to utilize the facilities to provide natural gas transportation service to customers other than PacifiCorp's Lake Side generating facilities. In March 2014, Questar notified PacifiCorp that the construction of the additional facilities was substantially complete and available for service. As a result of PacifiCorp entering into the second agreement with Questar and the ability for others to benefit from Questar's facilities located near the Lake Side generating facilities, the February 2005 firm natural gas transportation service agreement is no longer accounted for as a lease.

**ITEM 5.**

None.

**ITEM 6.**

*Long-term Debt*

In March 2014, PacifiCorp issued \$425 million of its 3.60% First Mortgage Bonds due April 2024. The net proceeds were used to fund capital expenditures and for general corporate purposes, including retirement of short-term debt that was partially incurred to pay a \$500 million common stock dividend in March 2014 to PPW Holdings LLC, a wholly owned subsidiary of Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company. The OPUC and the IPUC authorizations for this issuance were as follows:

- OPUC – Docket No. UF-4262, Order No. 10-062, dated February 23, 2010.
- IPUC – Case No. PAC-E-10-02, Order No. 31018, dated March 5, 2010.

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IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

PacifiCorp currently has regulatory authority from the OPUC and the IPUC to issue an additional \$1.575 billion of long-term debt. PacifiCorp must make a notice filing with the WUTC prior to any future issuance. State commission authorizations for future issuances are as follows:

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

**ITEM 7.**

None.

**ITEM 8.**

For the nine-month period ended September 30, 2014, PacifiCorp's bargaining unit wage scale changes were as follows:

Unions Represented	% Increase <sup>(1)</sup>	Effective Date(s)	Estimated Annual Financial Impact <sup>(2)</sup>
IBEW 125 (OR, WA)	1.86%	1/26/2014	\$ 485,704
IBEW 57 Power Delivery (UT, ID & WY)	1.81%	1/26/2014	1,414,035
IBEW 57 Power Supply (UT, ID & WY)	1.86%	1/26/2014	731,827
IBEW 57 Combustion Turbine (UT)	2.23%	2/26/2014	68,816
IBEW 659 (OR, CA)	1.28%	4/26/2014	404,537
UWUA 197 (OR)	1.19%	5/26/2014	18,302
IBEW 57 Laramie (WY)	1.03%	6/26/2014	4,899
UWUA 127 (WY)	0.52%	9/26/2014	232,549
Total			<u>\$ 3,360,669</u>

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

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

**ITEM 9.**

Refer to Note 8 of Notes to Financial Statements in this Form 3-Q for information regarding certain legal proceedings affecting PacifiCorp.

**ITEM 10.**

There have been no officer, director or security holder transactions during the nine-month period ended September 30, 2014 other than preferred stock and common stock dividends declared and paid.

**ITEM 11.**

(Reserved.)

**ITEM 12.**

None.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

**ITEM 13.**

Mark C. Moench retired as a director and employee of PacifiCorp effective February 2014.

Effective April 30, 2014, MidAmerican Energy Holdings Company was renamed Berkshire Hathaway Energy Company.

On October 24, 2014, A. Richard Walje accepted the position of President and Chief Executive Officer ("CEO") of Gateway Projects of PacifiCorp, and accordingly resigned as President and CEO of Rocky Mountain Power, a division of PacifiCorp, both effective November 1, 2014.

On October 24, 2014, Cindy A. Crane accepted the position of President and CEO of Rocky Mountain Power, effective November 1, 2014.

**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)
<b>1</b>	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	25,806,069,019	24,810,145,362
3	Construction Work in Progress (107)	200-201	922,547,583	1,321,622,138
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		26,728,616,602	26,131,767,500
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	8,908,919,335	8,511,018,083
6	Net Utility Plant (Enter Total of line 4 less 5)		17,819,697,267	17,620,749,417
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		17,819,697,267	17,620,749,417
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
<b>17</b>	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		13,918,594	14,388,489
19	(Less) Accum. Prov. for Depr. and Amort. (122)		2,727,239	2,937,770
20	Investments in Associated Companies (123)		69,928	69,928
21	Investment in Subsidiary Companies (123.1)	224-225	222,480,857	210,924,059
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		83,013,312	82,248,215
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		33,923,050	19,849,214
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		490,972	154,542
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		351,169,474	324,696,677
<b>33</b>	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		23,317,625	6,739,098
36	Special Deposits (132-134)		149,390	172,901
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		78,446,673	44,824,535
39	Notes Receivable (141)		51,685	72,137
40	Customer Accounts Receivable (142)		377,200,867	420,371,007
41	Other Accounts Receivable (143)		40,478,913	34,941,278
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		8,248,901	8,008,893
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		8,750,637	6,608,556
45	Fuel Stock (151)	227	204,620,501	240,980,677
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	219,684,259	212,544,115
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0



**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**(Continued)

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)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		36,082,160	48,954,180
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	14,382
60	Rents Receivable (172)		2,280,842	2,320,602
61	Accrued Utility Revenues (173)		254,218,000	258,009,000
62	Miscellaneous Current and Accrued Assets (174)		161,325	109,302
63	Derivative Instrument Assets (175)		10,999,825	10,279,567
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		490,972	154,542
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		1,247,702,829	1,278,777,902
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		34,791,026	33,721,944
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	138,797	1,760,602
72	Other Regulatory Assets (182.3)	232	1,327,389,922	1,373,975,244
73	Prelim. Survey and Investigation Charges (Electric) (183)		3,658,586	3,615,224
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		5,609	0
77	Temporary Facilities (185)		173,365	113,051
78	Miscellaneous Deferred Debits (186)	233	121,241,717	90,972,267
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		7,409,437	8,089,941
82	Accumulated Deferred Income Taxes (190)	234	440,550,775	482,567,288
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		1,935,359,234	1,994,815,561
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		21,353,928,804	21,219,039,557

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	3,417,945,896	3,417,945,896
3	Preferred Stock Issued (204)	250-251	2,397,600	2,397,600
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	1,102,063,956	1,102,063,956
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	41,101,061	41,101,061
11	Retained Earnings (215, 215.1, 216)	118-119	3,030,834,109	3,187,664,983
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	137,158,426	127,661,628
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-8,831,571	-9,091,505
16	Total Proprietary Capital (lines 2 through 15)		7,640,467,355	7,787,541,497
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	7,055,800,000	6,842,300,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		82,882	91,152
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		13,432,323	13,958,237
24	Total Long-Term Debt (lines 18 through 23)		7,042,450,559	6,828,432,915
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		32,266,648	45,935,961
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		16,601,857	59,307,721
29	Accumulated Provision for Pensions and Benefits (228.3)		203,519,898	205,063,178
30	Accumulated Miscellaneous Operating Provisions (228.4)		37,519,791	38,745,810
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		19,264,376	26,001,569
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		136,896,934	137,818,818
35	Total Other Noncurrent Liabilities (lines 26 through 34)		446,069,504	512,873,057
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		490,956,490	472,746,697
39	Notes Payable to Associated Companies (233)		0	8,616,719
40	Accounts Payable to Associated Companies (234)		37,593,940	42,517,163
41	Customer Deposits (235)		39,389,583	36,794,115
42	Taxes Accrued (236)	262-263	122,064,951	53,535,702
43	Interest Accrued (237)		108,324,501	113,038,154
44	Dividends Declared (238)		40,475	40,476
45	Matured Long-Term Debt (239)		0	0

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)** (Continued)

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)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		20,202,264	19,668,643
48	Miscellaneous Current and Accrued Liabilities (242)		83,973,053	81,535,728
49	Obligations Under Capital Leases-Current (243)		1,937,021	2,772,497
50	Derivative Instrument Liabilities (244)		32,616,582	52,849,128
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		19,264,376	26,001,569
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		917,834,484	858,113,453
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		30,248,165	24,877,489
57	Accumulated Deferred Investment Tax Credits (255)	266-267	28,492,194	32,306,325
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	299,128,066	308,485,444
60	Other Regulatory Liabilities (254)	278	77,298,335	91,533,914
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	241,846,101	226,880,978
63	Accum. Deferred Income Taxes-Other Property (282)		4,087,326,074	3,991,613,412
64	Accum. Deferred Income Taxes-Other (283)		542,767,967	556,381,073
65	Total Deferred Credits (lines 56 through 64)		5,307,106,902	5,232,078,635
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		21,353,928,804	21,219,039,557

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

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

Represents amounts due to Pacific Minerals, Inc., a wholly owned subsidiary of PacifiCorp, pursuant to an umbrella loan agreement for which interest is determined daily and is equal to the lowest cost of borrowings PacifiCorp could otherwise incur externally. At December 31, 2013 the interest rate on the outstanding borrowings was 0.25%.

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

As of September 30, 2014, Account 236, Taxes accrued, included \$24,888,365 of income taxes payable to Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

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

As of December 31, 2013, Account 236, Taxes accrued, included \$18,691,010 of income taxes payable to Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

**STATEMENT OF INCOME**

**Quarterly**

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

**Annual or Quarterly if applicable**

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	3,983,848,773	3,848,862,664	1,442,294,234	1,399,456,770
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,958,856,566	1,935,847,558	706,694,538	716,184,146
5	Maintenance Expenses (402)	320-323	328,910,794	314,333,243	105,340,843	96,348,519
6	Depreciation Expense (403)	336-337	493,053,793	449,561,846	168,659,446	151,505,372
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	30,969,127	34,616,080	10,181,842	10,604,677
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	3,646,589	3,995,583	1,215,529	1,233,598
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		1,839,692	1,775,120	512,779	590,828
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		97,523	217,834	13,433	77,112
13	(Less) Regulatory Credits (407.4)		787,481		787,481	
14	Taxes Other Than Income Taxes (408.1)	262-263	125,950,807	125,855,916	43,394,518	42,672,003
15	Income Taxes - Federal (409.1)	262-263	90,841,693	90,660,800	48,146,357	41,961,202
16	- Other (409.1)	262-263	10,919,045	17,955,634	7,300,650	7,758,157
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	561,771,171	528,387,948	183,106,513	212,044,567
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	411,516,512	403,862,738	140,609,241	165,948,842
19	Investment Tax Credit Adj. - Net (411.4)	266	-3,788,330	-1,359,040	-1,230,869	-453,023
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)		1,116	26,462		15,950
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		3,190,763,361	3,097,959,322	1,131,938,857	1,114,562,366
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		793,085,412	750,903,342	310,355,377	284,894,404

STATEMENT OF INCOME FOR THE YEAR (Continued)

- 9. Use page 122 for important notes regarding the statement of income for any account thereof.
- 10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
- 11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.
- 12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.
- 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.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
3,983,848,773	3,848,862,664					2
						3
1,958,856,566	1,935,847,558					4
328,910,794	314,333,243					5
493,053,793	449,561,846					6
						7
30,969,127	34,616,080					8
3,646,589	3,995,583					9
1,839,692	1,775,120					10
						11
97,523	217,834					12
787,481						13
125,950,807	125,855,916					14
90,841,693	90,660,800					15
10,919,045	17,955,634					16
561,771,171	528,387,948					17
411,516,512	403,862,738					18
-3,788,330	-1,359,040					19
						20
						21
1,116	26,462					22
						23
						24
3,190,763,361	3,097,959,322					25
793,085,412	750,903,342					26

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		793,085,412	750,903,342	310,355,377	284,894,404
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)		1,166,762	697,888	474,510	341,020
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		1,125,840	870,295	290,885	499,482
33	Revenues From Nonutility Operations (417)		426,135	213,189	416,120	208,156
34	(Less) Expenses of Nonutility Operations (417.1)		25,421	91,384	22,530	35,109
35	Nonoperating Rental Income (418)		154,222	133,676	64,598	71,791
36	Equity in Earnings of Subsidiary Companies (418.1)	119	9,496,798	9,155,127	8,028,599	6,615,695
37	Interest and Dividend Income (419)		5,801,906	3,690,262	2,110,831	1,325,615
38	Allowance for Other Funds Used During Construction (419.1)		39,855,212	42,002,355	9,679,827	13,093,690
39	Miscellaneous Nonoperating Income (421)		133,823	674,393	-175,238	335,388
40	Gain on Disposition of Property (421.1)		156,215	246,417	-3,069	35,613
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		56,039,812	55,851,628	20,282,763	21,492,377
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		716	37,210		8,177
44	Miscellaneous Amortization (425)		1,006,916	970,407	335,842	323,736
45	Donations (426.1)		1,667,256	1,536,554	433,933	416,368
46	Life Insurance (426.2)		-3,972,244	-2,354,824	-881,584	-722,630
47	Penalties (426.3)		1,714,556	341,413	608,298	65,905
48	Exp. for Certain Civic, Political & Related Activities (426.4)		2,055,618	1,123,594	1,059,085	401,259
49	Other Deductions (426.5)		7,522,043	3,379,243	506,162	2,207,545
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		9,994,861	5,033,597	2,061,736	2,700,360
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	112,950	208,717	38,335	65,223
53	Income Taxes-Federal (409.2)	262-263	-1,135,863	-1,701,694	252,120	-219,832
54	Income Taxes-Other (409.2)	262-263	-154,345	-231,232	34,259	-29,871
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	67,157,171	51,355,133	27,770,317	26,115,540
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	67,725,793	50,146,649	27,905,918	26,351,793
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)		456,672	808,114	189,838	269,371
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-2,202,552	-1,323,839	-725	-690,104
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		48,247,503	52,141,870	18,221,752	19,482,121
61	Interest Charges					
62	Interest on Long-Term Debt (427)		269,807,888	268,287,820	90,045,769	90,085,188
63	Amort. of Debt Disc. and Expense (428)		3,071,429	2,921,191	1,032,002	1,001,357
64	Amortization of Loss on Reaquired Debt (428.1)		680,504	1,177,258	225,431	341,164
65	(Less) Amort. of Premium on Debt-Credit (429)		8,270	8,269	2,757	2,756
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)		2,520	20,509	-496	-1,671
68	Other Interest Expense (431)		9,899,639	9,773,398	3,486,213	2,805,577
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		19,908,146	21,442,989	4,820,646	6,712,736
70	Net Interest Charges (Total of lines 62 thru 69)		263,545,564	260,728,918	89,965,516	87,516,123
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		577,787,351	542,316,294	238,611,613	216,860,402
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		577,787,351	542,316,294	238,611,613	216,860,402

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

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

Depreciation expense associated with transportation equipment is generally charged to operations and maintenance expense and construction work in progress. Depreciation expense associated with transportation equipment was \$10,297,782 and \$11,921,916 during the nine-month periods ended September 30, 2014 and 2013, respectively, and \$3,454,605 and \$3,983,022 during the three-month periods ended September 30, 2014 and 2013, respectively.

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

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

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

Payroll taxes are generally charged to operations and maintenance expense and construction work in progress. Payroll taxes were \$31,544,906 and \$31,409,180 during the nine-month periods ended September 30, 2014 and 2013, respectively, and \$9,771,345 and \$9,928,095 during the three-month periods ended September 30, 2014 and 2013, respectively.

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

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



STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, 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 of 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 in 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, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		3,180,100,349	2,974,333,637
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		568,290,553	533,161,167
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19	Appropriation of excess earnings at certain hydroelectric generating facilities	215.1	-3,096,169	( 2,788,170)
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		-3,096,169	( 2,788,170)
23	Dividends Declared-Preferred Stock (Account 437)			
24	Preferred Stock, various series and rates	238	-121,427	( 1,443,092)
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-121,427	( 1,443,092)
30	Dividends Declared-Common Stock (Account 438)			
31	Common Stock	238	-725,000,000	( 500,000,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-725,000,000	( 500,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings	216.1		43,034,828
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		3,020,173,306	3,046,298,370
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, 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 of 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 in 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, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		10,660,803	7,589,826
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		10,660,803	7,589,826
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		3,030,834,109	3,053,888,196
	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				
53	Balance-End of Year (Total lines 49 thru 52)			

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

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

Outstanding shares of preferred stock as of September 30, 2014 and dividends on preferred stock during the nine-month period ended September 30, 2014 were as follows:

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

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

Outstanding shares of preferred stock as of September 30, 2013 and dividends on preferred stock during the nine-month period ended September 30, 2013 were as follows:

	<u>Shares</u>	<u>Dividend</u>
4.52% Serial Preferred	2,065	\$ 7,000
4.56% Serial Preferred	81,326	278,135
4.72% Serial Preferred	65,854	233,123
5.00% Serial Preferred	-	62,862
5.40% Serial Preferred	65,959	267,134
6.00% Serial Preferred	5,930	26,685
7.00% Serial Preferred	18,046	94,742
5% Preferred	<u>126,243</u>	<u>473,411</u>
	365,423	\$1,443,092

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

In May 2013, Pacific Minerals, Inc., a wholly owned subsidiary of PacifiCorp, declared and paid a dividend of \$43 million to PacifiCorp. Also, in September 2013, Trapper Mining Inc., a subsidiary of PacifiCorp, paid a dividend of \$34,828 to PacifiCorp.

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

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

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

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

**STATEMENT OF CASH FLOWS**

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	577,787,351	542,316,294
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	504,861,961	466,147,925
5	Amortization:	35,713,277	39,799,904
6			
7			
8	Deferred Income Taxes (Net)	149,686,037	125,733,694
9	Investment Tax Credit Adjustment (Net)	-4,245,002	-2,167,154
10	Net (Increase) Decrease in Receivables	22,572,676	8,237,883
11	Net (Increase) Decrease in Inventory	29,220,032	-1,533,227
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	93,300,845	69,434,453
14	Net (Increase) Decrease in Other Regulatory Assets	-26,428,742	-13,730,483
15	Net Increase (Decrease) in Other Regulatory Liabilities	-7,838,338	-2,075,736
16	(Less) Allowance for Other Funds Used During Construction	39,855,212	42,002,355
17	(Less) Undistributed Earnings from Subsidiary Companies	9,496,798	-33,879,701
18	Amounts Due To/From Affiliates (Net)	675,298	27,337,665
19	Derivative Collateral (Net)	4,000,000	43,000,000
20	Other Operating Activities:	18,527,297	14,912,017
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	1,348,480,682	1,309,290,581
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-814,978,482	-791,743,463
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	-39,855,212	-42,002,355
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-775,123,270	-749,741,108
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	598,167	189,545
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies	-2,060,000	-1,500,000
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

**STATEMENT OF CASH FLOWS**

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase ) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other Investing Activities:	3,724,329	3,736,916
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-772,860,774	-747,314,647
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	424,745,000	299,100,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65			
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	424,745,000	299,100,000
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-211,500,000	-267,655,000
74	Preferred Stock		-4,190,800
75	Common Stock		
76	Other (provide details in footnote):	-12,032,430	-5,762,959
77	Repayment of Capital Lease Obligations	-1,510,386	-4,664,163
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock	-121,427	-1,495,477
81	Dividends on Common Stock	-725,000,000	-500,000,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-525,419,243	-484,668,399
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	50,200,665	77,307,535
87			
88	Cash and Cash Equivalents at Beginning of Period	51,563,633	78,836,233
89			
90	Cash and Cash Equivalents at End of period	101,764,298	156,143,768

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

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

Includes depreciation expense associated with transportation equipment and capital lease assets of \$11,808,168 and \$16,586,079 during the nine-month periods ended September 30, 2014 and 2013, respectively.

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

	Nine-Month Periods Ended September 30,	
	2014	2013
Amortization of software development & other intangibles	\$ 31,976,043	\$ 35,586,487
Amortization of electric plant acquisition adjustments	3,646,589	3,995,583
Amortization of regulatory assets	90,645	217,834
	<u>\$ 35,713,277</u>	<u>\$ 39,799,904</u>

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

	Nine-Month Periods Ended September 30,	
	2014	2013
Depreciation and depletion included in cost of fuel	\$ 18,276,956	\$ 9,543,445
Net gain on sale of property	(211,442)	(200,985)
Write-off of assets under construction	1,451,906	2,518,071
Change in corporate owned life insurance cash surrender value	(3,957,706)	-
Amortization of debt issuance expenses and bond discount/premium	3,063,159	2,912,922
Other	(95,576)	138,564
	<u>\$ 18,527,297</u>	<u>\$ 14,912,017</u>

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

Represents proceeds from the disposal of fixed assets.

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

Represents proceeds from the disposal of fixed assets.

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

	Nine-Month Periods Ended September 30,	
	2014	2013
Other investments/special funds	\$ 1,817,504	\$ 127,360
Temporary facilities	(60,314)	(65,595)
Restricted cash	1,967,139	3,675,151
	<u>\$ 3,724,329</u>	<u>\$ 3,736,916</u>

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

	Nine-Month Periods Ended September 30,	
	2014	2013
Net repayments of affiliate borrowing from subsidiary company, Pacific Minerals, Inc.	\$ (8,615,196)	\$ (1,615,548)
Long-term debt issuance and other deferred financing costs	(3,417,234)	(4,147,411)
	<u>\$ (12,032,430)</u>	<u>\$ (5,762,959)</u>

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of <u>2014/Q3</u>
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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 Recquired Debt, and 257, Unamortized Gain on Recquired 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 were 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.

PAGE 122 INTENTIONALLY LEFT BLANK  
SEE PAGE 123 FOR REQUIRED INFORMATION.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

**(1) General**

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

*Basis of Presentation*

These unaudited financial statements are prepared in accordance with the requirements of the Federal Energy Regulatory Commission ("FERC") as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America ("GAAP"). These notes include certain applicable disclosures required by GAAP adjusted to the FERC basis of presentation and include specific information requested by the FERC. These unaudited financial statements do not include all of the disclosures required by the FERC and GAAP for annual financial statements. Management believes the unaudited financial statements contain all adjustments (consisting only of normal recurring adjustments) considered necessary for the fair presentation of the financial statements as of September 30, 2014 and for the three- and nine-month periods ended September 30, 2014 and 2013. The results of operations for the three- and nine-month periods ended September 30, 2014 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 depreciation under the FERC accounting and reporting standards.



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
PacifiCorp			
NOTES TO FINANCIAL STATEMENTS (Continued)			

### *Income Taxes*

Accumulated deferred income taxes are classified as current and non-current on the balance sheet for GAAP. Under the FERC accounting and reporting standards, accumulated deferred income taxes are classified as gross non-current assets and gross non-current liabilities. Additionally, there are certain presentational differences between FERC and GAAP for amounts related to unrecognized tax benefits associated with temporary differences in accordance with FERC Docket No. AI07-2-000, "Accounting and Financial Reporting for Uncertainty in Income Taxes." For GAAP, unrecognized tax benefits associated with temporary differences are reflected as other liabilities while for FERC the income tax impact of uncertain tax positions associated with temporary differences are reflected in accumulated deferred income taxes.

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.

### *Reclassifications*

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

### *Use of Estimates in Preparation of Financial Statements*

The preparation of the unaudited financial statements in accordance with the FERC and GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results may differ from the estimates used in preparing the unaudited financial statements. Note 2 of Notes to Financial Statements included in PacifiCorp's annual report on Form No. 1 for the year ended December 31, 2013 describes the most significant accounting policies used in the preparation of the unaudited financial statements. There have been no significant changes in PacifiCorp's assumptions regarding significant accounting estimates and policies during the nine-month period ended September 30, 2014.

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

In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2014-09, which creates FASB Accounting Standards Codification ("ASC") Topic 606, "Revenue from Contracts with Customers" and supersedes ASC Topic 605, "Revenue Recognition." The guidance replaces industry-specific guidance and establishes a single five-step model to identify and recognize revenue. The core principle of the guidance is that an entity should recognize revenue upon transfer of control of promised goods or services to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. Additionally, the guidance requires the entity to disclose further quantitative and qualitative information regarding the nature and amount of revenues arising from contracts with customers, as well as other information about the significant judgments and estimates used in recognizing revenues from contracts with customers. This guidance is effective for interim and annual reporting periods beginning after December 15, 2016. Early application is not permitted. This guidance may be adopted retrospectively or under a modified retrospective method where the cumulative effect is recognized at the date of initial application. PacifiCorp is currently evaluating the impact of adopting this guidance on its financial statements and disclosures included within Notes to Financial Statements.

In February 2013, the FASB issued ASU No. 2013-04, which amends FASB ASC Topic 405, "Liabilities." The amendments in this guidance require an entity to measure obligations resulting from joint and several liability arrangements for which the total amount of the obligation is fixed at the reporting date as the amount the reporting entity agreed to pay plus any additional amounts the reporting entity expects to pay on behalf of its co-obligor. Additionally, the guidance requires the entity to disclose the nature and amount of the obligation, as well as other information about those obligations. PacifiCorp adopted this guidance on January 1, 2014. The adoption of this guidance did not have a material impact on PacifiCorp's disclosures included within Notes to Financial Statements.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
NOTES TO FINANCIAL STATEMENTS (Continued)			

### (3) Net Utility Plant

As a result of PacifiCorp's recent depreciation study approved by its state regulatory commissions, PacifiCorp revised its depreciation rates effective January 1, 2014. The approved depreciation rates resulted in an increase in depreciation expense of \$9 million for the three-month period ended September 30, 2014 as compared to the three-month period ended September 30, 2013, and \$26 million for the nine-month period ended September 30, 2014 as compared to the nine-month period ended September 30, 2013.

### (4) Recent Financing Transactions

In March 2014, PacifiCorp issued \$425 million of its 3.60% First Mortgage Bonds due April 2024. The net proceeds were used to fund capital expenditures and for general corporate purposes, including retirement of short-term debt that was partially incurred to pay a \$500 million common stock dividend in March 2014 to PPW Holdings LLC, a wholly owned subsidiary of BHE and PacifiCorp's direct parent company.

In March 2014, PacifiCorp arranged for the cancellation of \$97 million of letters of credit previously issued to support variable-rate tax-exempt bond obligations. As of September 30, 2014, PacifiCorp had \$451 million of fully available letters of credit issued under committed arrangements to support variable-rate tax-exempt bond obligations, of which \$270 million were issued under revolving credit facilities. As of September 30, 2014, PacifiCorp had \$142 million of variable-rate tax-exempt bond obligations outstanding supported by its revolving credit facilities.

### (5) Employee Benefit Plans

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

	<b>Three-Month Periods</b>		<b>Nine-Month Periods</b>	
	<b>Ended September 30,</b>		<b>Ended September 30,</b>	
	<b>2014</b>	<b>2013</b>	<b>2014</b>	<b>2013</b>
<b>Pension:</b>				
Service cost	\$ 2	\$ 1	\$ 4	\$ 4
Interest cost	14	14	42	41
Expected return on plan assets	(19)	(19)	(57)	(56)
Net amortization	7	12	22	36
Net periodic benefit cost	<u>\$ 4</u>	<u>\$ 8</u>	<u>\$ 11</u>	<u>\$ 25</u>
<b>Other postretirement:</b>				
Service cost	\$ 1	\$ 2	\$ 4	\$ 6
Interest cost	7	6	21	19
Expected return on plan assets	(8)	(7)	(23)	(22)
Net amortization	1	2	2	6
Net periodic benefit cost	<u>\$ 1</u>	<u>\$ 3</u>	<u>\$ 4</u>	<u>\$ 9</u>

Employer contributions to the pension and other postretirement benefit plans are expected to be \$10 million and \$1 million, respectively, during 2014. As of September 30, 2014, \$9 million and \$1 million of contributions had been made to the pension and other postretirement benefit plans, respectively.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

*Multiemployer Pension Plan*

PacifiCorp believes it is reasonably possible that its subsidiary will withdraw from the multiemployer United Mine Workers of America 1974 Pension Plan to which the subsidiary contributes. The withdrawal obligation was most recently estimated to be \$125 million based on a withdrawal occurring by July 1, 2014. In the event of withdrawal, PacifiCorp's subsidiary may elect to make a lump sum payment or annual installment payments to settle the withdrawal obligation. Additionally, PacifiCorp will seek recovery of the withdrawal obligation from its customers.

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

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

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

There have been no significant changes in PacifiCorp's accounting policies related to derivatives. Refer to Note 7 for additional information on derivative contracts.

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

	<u>Current Assets</u>	<u>Long-term Assets</u>	<u>Current Liabilities</u>	<u>Long-term Liabilities</u>	<u>Total</u>
<b><u>As of September 30, 2014</u></b>					
<b>Not designated as hedging contracts<sup>(1)</sup>:</b>					
Commodity assets	\$ 12	\$ 1	\$ 1	\$ —	\$ 14
Commodity liabilities	(1)	(1)	(19)	(22)	(43)
Total	<u>11</u>	<u>—</u>	<u>(18)</u>	<u>(22)</u>	<u>(29)</u>
Total derivatives	11	—	(18)	(22)	(29)
Cash collateral receivable	—	—	5	3	8
Total derivatives - net basis	<u>\$ 11</u>	<u>\$ —</u>	<u>\$ (13)</u>	<u>\$ (19)</u>	<u>\$ (21)</u>
<b><u>As of December 31, 2013</u></b>					
<b>Not designated as hedging contracts<sup>(1)</sup>:</b>					
Commodity assets	\$ 11	\$ —	\$ 2	\$ 1	\$ 14
Commodity liabilities	(1)	—	(29)	(39)	(69)
Total	<u>10</u>	<u>—</u>	<u>(27)</u>	<u>(38)</u>	<u>(55)</u>
Total derivatives	10	—	(27)	(38)	(55)
Cash collateral receivable	—	—	—	12	12
Total derivatives - net basis	<u>\$ 10</u>	<u>\$ —</u>	<u>\$ (27)</u>	<u>\$ (26)</u>	<u>\$ (43)</u>

(1) PacifiCorp's commodity derivatives are generally included in rates and as of September 30, 2014 and December 31, 2013, a regulatory asset of \$29 million and \$55 million, respectively, was recorded related to the net derivative liability of \$29 million and \$55 million, respectively.

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

	<u>Three-Month Periods Ended September 30,</u>		<u>Nine-Month Periods Ended September 30,</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
<b>Beginning balance</b>	\$ —	\$ 85	\$ 55	\$ 121
Changes in fair value recognized in regulatory assets	34	8	(15)	3
Net gains (losses) reclassified to operating revenue	2	8	(9)	7
Net losses reclassified to energy costs	(7)	(44)	(2)	(74)
<b>Ending balance</b>	<u>\$ 29</u>	<u>\$ 57</u>	<u>\$ 29</u>	<u>\$ 57</u>

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NOTES TO FINANCIAL STATEMENTS (Continued)			

### *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):

	<b>Unit of Measure</b>	<b>September 30, 2014</b>	<b>December 31, 2013</b>
Electricity sales	Megawatt hours	(3)	(1)
Natural gas purchases	Decatherms	116	120
Fuel oil purchases	Gallons	3	15

### *Credit Risk*

PacifiCorp extends unsecured credit to other utilities, energy marketing companies, financial institutions and other market participants in conjunction with its wholesale energy supply and marketing activities. Credit risk relates to the risk of loss that might occur as a result of nonperformance by counterparties on their contractual obligations to make or take delivery of electricity, natural gas or other commodities and to make financial settlements of these obligations. Credit risk may be concentrated to the extent that one or more groups of counterparties have similar economic, industry or other characteristics that would cause their ability to meet contractual obligations to be similarly affected by changes in market or other conditions. In addition, credit risk includes not only the risk that a counterparty may default due to circumstances relating directly to it, but also the risk that a counterparty may default due to circumstances involving other market participants that have a direct or indirect relationship with the counterparty.

PacifiCorp analyzes the financial condition of each significant wholesale counterparty before entering into any transactions, 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 mitigate exposure to the financial risks of wholesale counterparties, 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. Counterparties may be assessed fees for delayed payments. If required, PacifiCorp exercises rights under these arrangements, including calling on the counterparty's credit support arrangement.

### *Collateral and Contingent Features*

In accordance with industry practice, certain wholesale derivative contracts contain credit support provisions that in part base certain collateral requirements on credit ratings for senior unsecured debt as reported by one or more of the three recognized credit rating agencies. These derivative contracts may either specifically provide bilateral rights to demand cash or other security if credit exposures on a net basis exceed specified rating-dependent threshold levels ("credit-risk-related contingent features") or provide the right for counterparties to demand "adequate assurance" in the event of a material adverse change in PacifiCorp's creditworthiness. These rights can vary by contract and by counterparty. As of September 30, 2014, PacifiCorp's credit ratings from the three recognized credit rating agencies were investment grade.

The aggregate fair value of PacifiCorp's derivative contracts in liability positions with specific credit-risk-related contingent features totaled \$43 million and \$68 million as of September 30, 2014 and December 31, 2013, respectively, for which PacifiCorp had posted collateral of \$8 million and \$12 million, respectively, in the form of cash deposits. If all credit-risk-related contingent features for derivative contracts in liability positions had been triggered as of September 30, 2014 and December 31, 2013, PacifiCorp would have been required to post \$32 million and \$51 million, respectively, of additional collateral.

In addition to derivative contracts in liability positions, PacifiCorp has non-derivative wholesale agreements with specified credit-risk-related contingent features that base certain collateral requirements on credit ratings. If all credit-risk-related contingent features or adequate assurance provisions for wholesale agreements, including non-derivative agreements and derivative contracts in liability positions, had been triggered as of September 30, 2014 and December 31, 2013, PacifiCorp would have been required to post \$185 million and \$236 million, respectively, of additional collateral.

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PacifiCorp's collateral requirements could fluctuate considerably due to market price volatility, changes in credit ratings, changes in legislation or regulation, or other factors.

**(7) Fair Value Measurements**

The carrying value of PacifiCorp's cash, certain cash equivalents, receivables, other special funds, 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 assets and liabilities recognized on the Comparative Balance Sheet and measured at fair value on a recurring basis (in millions):

	<b>Input Levels for Fair Value Measurements</b>				<b>Total</b>
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Other<sup>(1)</sup></b>	
<b><u>As of September 30, 2014</u></b>					
<b>Assets:</b>					
Commodity derivatives	\$ —	\$ 14	\$ —	\$ (3)	\$ 11
Money market mutual funds <sup>(2)</sup>	93	—	—	—	93
	<u>\$ 93</u>	<u>\$ 14</u>	<u>\$ —</u>	<u>\$ (3)</u>	<u>\$ 104</u>
<b>Liabilities - Commodity derivatives</b>	<u>\$ —</u>	<u>\$ (43)</u>	<u>\$ —</u>	<u>\$ 11</u>	<u>\$ (32)</u>
<b><u>As of December 31, 2013</u></b>					
<b>Assets:</b>					
Commodity derivatives	\$ —	\$ 12	\$ 2	\$ (4)	\$ 10
Money market mutual funds <sup>(2)</sup>	61	—	—	—	61
	<u>\$ 61</u>	<u>\$ 12</u>	<u>\$ 2</u>	<u>\$ (4)</u>	<u>\$ 71</u>
<b>Liabilities - Commodity derivatives</b>	<u>\$ —</u>	<u>\$ (69)</u>	<u>\$ —</u>	<u>\$ 16</u>	<u>\$ (53)</u>

(1) Represents netting under master netting arrangements and a net cash collateral receivable of \$8 million and \$12 million as of September 30, 2014 and December 31, 2013, respectively.

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

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

PacifiCorp's investments in money market mutual funds are accounted for as available-for-sale securities and are stated at fair value. PacifiCorp uses a readily observable quoted market price to record the fair value.

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

	As of September 30, 2014		As of December 31, 2013	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	\$ 7,042	\$ 8,243	\$ 6,828	\$ 7,626

## (8) Commitments and Contingencies

### *Legal Matters*

PacifiCorp is party to a variety of legal actions arising out of the normal course of business. Plaintiffs occasionally seek punitive or exemplary damages. PacifiCorp does not believe that such normal and routine litigation will have a material impact on its financial results. PacifiCorp is also involved in other kinds of legal actions, some of which assert or may assert claims or seek to impose fines, penalties and other costs in substantial amounts and are described below.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

*USA Power*

In October 2005, prior to BHE's ownership of PacifiCorp, PacifiCorp was added as a defendant to a lawsuit originally filed in February 2005 in the Third District Court of Salt Lake County, Utah ("Third District Court") by USA Power, LLC, USA Power Partners, LLC and Spring Canyon Energy, LLC (collectively, the "Plaintiff"). The Plaintiff's complaint alleged that PacifiCorp misappropriated confidential proprietary information in violation of Utah's Uniform Trade Secrets Act and accused PacifiCorp of breach of contract and related claims in regard to the Plaintiff's 2002 and 2003 proposals to build a natural gas-fueled generating facility in Juab County, Utah. In October 2007, the Third District Court granted PacifiCorp's motion for summary judgment on all counts and dismissed the Plaintiff's claims in their entirety. In February 2008, the Plaintiff filed a petition requesting consideration by the Utah Supreme Court. In May 2010, the Utah Supreme Court reversed summary judgment and remanded the case back to the Third District Court for further consideration, which led to a trial that began in April 2012. In May 2012, the jury reached a verdict in favor of the Plaintiff on its claims. The jury awarded damages to the Plaintiff for breach of contract and misappropriation of a trade secret in the amounts of \$18 million for actual damages and \$113 million for unjust enrichment. In May 2012, the Plaintiff filed a motion seeking exemplary damages. Under the Utah Uniform Trade Secrets law, the judge may award exemplary damages in an additional amount not to exceed twice the original award. The Plaintiff also filed a motion to seek recovery of attorneys' fees in an amount equal to 40% of all amounts ultimately awarded in the case. In October 2012, PacifiCorp filed post-trial motions for a judgment notwithstanding the verdict and a new trial (collectively, "PacifiCorp's post-trial motions"). The trial judge stayed briefing on the Plaintiff's motions, pending resolution of PacifiCorp's post-trial motions. As a result of a hearing in December 2012, the trial judge denied PacifiCorp's post-trial motions with the exception of reducing the aggregate amount of damages to \$113 million. In January 2013, the Plaintiff filed a motion for prejudgment interest. In the first quarter of 2013, PacifiCorp filed its responses to the Plaintiff's post-trial motions for exemplary damages, attorneys' fees and prejudgment interest. An initial judgment was entered in April 2013 in which the trial judge denied the Plaintiff's motions for exemplary damages and prejudgment interest and ruled that PacifiCorp must pay the Plaintiff's attorneys' fees based on applying a reasonable rate to hours worked rather than the Plaintiff's request for an amount equal to 40% of all amounts ultimately awarded. In May 2013, a final judgment was entered against PacifiCorp in the amount of \$115 million, which includes the \$113 million of aggregate damages previously awarded and amounts awarded for the Plaintiff's attorneys' fees. The final judgment also ordered that postjudgment interest accrue beginning as of the date of the April 2013 initial judgment. In May 2013, PacifiCorp posted a surety bond issued by a subsidiary of Berkshire Hathaway to secure its estimated obligation. PacifiCorp strongly disagrees with the jury's verdict and is vigorously pursuing all appellate measures. Both PacifiCorp and the Plaintiff filed appeals with the Utah Supreme Court. Briefing before the Utah Supreme Court is complete and oral arguments will most likely be held in 2015. As of September 30, 2014, PacifiCorp had accrued \$118 million for the final judgment and postjudgment interest, and believes the likelihood of any additional material loss is remote; however, any additional awards against PacifiCorp could also have a material effect on the financial results. Any payment of damages will be at the end of the appeals process, which could take as long as several years.

*Sanpete County, Utah Rangeland Fire*

In June 2012, a major rangeland fire occurred in Sanpete County, Utah. Certain parties allege that contact between two of PacifiCorp's transmission lines may have triggered a ground fault that led to the fire. PacifiCorp has engaged experts to review the cause and origin of the fire, as well as to assess the damages. PacifiCorp has accrued its best estimate of the potential loss and expected insurance recovery. PacifiCorp believes it is reasonably possible it may incur additional loss beyond the amount accrued, but does not believe the potential additional loss will have a material impact on its financial results.



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### *Northwest Refund Case*

In October 2011, the FERC issued an order on remand by the United States Court of Appeals for the Ninth Circuit, in which it determined that additional procedures are needed to address possible unlawful activity that may have influenced prices in the Pacific Northwest wholesale spot market during the period from December 2000 through June 2001. PacifiCorp was a participant in the Pacific Northwest wholesale spot market during this period. The FERC ordered an evidentiary, trial-type hearing before an administrative law judge to permit parties to present evidence of alleged unlawful market activity. However, the FERC held the hearing in abeyance pending settlement discussions among all parties. The plaintiff parties to the proceeding filed claims against multiple parties, including PacifiCorp. PacifiCorp entered into settlements with the plaintiff parties, and the resulting settlements were approved by the FERC. The outcome of such settlements did not have a material impact on PacifiCorp's financial results. The FERC, however, declined to dismiss PacifiCorp from the case entirely, noting that additional parties may, in the future, assert sequential claims against parties to the case, including PacifiCorp. Although the FERC has not yet addressed sequential claims, based on the progress of the other parties' primary cases through the trial-type hearing and recently reached settlements between other parties, PacifiCorp believes it is remote that the outcome of the FERC's review of the sequential claims would have a material impact on its financial results.

### *Environmental Laws and Regulations*

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

### **(9) Supplemental Cash Flow Disclosures**

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

	<u>2014</u>	<u>2013</u>
Interest paid, net of amounts capitalized	\$ 260	\$ 270
Income taxes paid, net <sup>(1)</sup>	<u>\$ 94</u>	<u>\$ 78</u>
<b>Supplemental disclosure of non-cash investing and financing activities:</b>		
Accounts payable related to utility plant additions	<u>\$ 153</u>	<u>\$ 135</u>

(1) PacifiCorp is party to a tax-sharing agreement and is part of the Berkshire Hathaway United States federal income tax return. Amounts substantially represent income taxes paid to BHE.

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

	<u>2014</u>	<u>2013</u>
Cash (131)	\$ 23	\$ 27
Temporary cash investments (136)	78	129
Total cash and cash equivalents	<u>\$ 101</u>	<u>\$ 156</u>

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)
1	Balance of Account 219 at Beginning of Preceding Year				( 12,003,821)
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				373,718
3	Preceding Quarter/Year to Date Changes in Fair Value				
4	Total (lines 2 and 3)				373,718
5	Balance of Account 219 at End of Preceding Quarter/Year				( 11,630,103)
6	Balance of Account 219 at Beginning of Current Year				( 9,091,505)
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				259,934
8	Current Quarter/Year to Date Changes in Fair Value				
9	Total (lines 7 and 8)				259,934
10	Balance of Account 219 at End of Current Quarter/Year				( 8,831,571)

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/ /

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

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1			( 12,003,821)		
2			373,718		
3					
4			373,718	542,316,294	542,690,012
5			( 11,630,103)		
6			( 9,091,505)		
7			259,934		
8					
9			259,934	577,787,351	578,047,285
10			( 8,831,571)		

**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS  
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

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

Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	25,549,766,603	25,549,766,603
4	Property Under Capital Leases	34,203,669	34,203,669
5	Plant Purchased or Sold		
6	Completed Construction not Classified	54,164,733	54,164,733
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	25,638,135,005	25,638,135,005
9	Leased to Others		
10	Held for Future Use	23,319,217	23,319,217
11	Construction Work in Progress	922,547,583	922,547,583
12	Acquisition Adjustments	144,614,797	144,614,797
13	Total Utility Plant (8 thru 12)	26,728,616,602	26,728,616,602
14	Accum Prov for Depr, Amort, & Depl	8,908,919,335	8,908,919,335
15	Net Utility Plant (13 less 14)	17,819,697,267	17,819,697,267
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	8,252,463,838	8,252,463,838
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	549,265,301	549,265,301
22	Total In Service (18 thru 21)	8,801,729,139	8,801,729,139
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)		
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj	107,190,196	107,190,196
33	Total Accum Prov (equals 14) (22,26,30,31,32)	8,908,919,335	8,908,919,335

Name of Respondent  
PacifiCorp

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
/ /

Year/Period of Report  
End of 2014/Q3

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

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
					5
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					32
					33

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2014/Q3</u>
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**ELECTRIC PLANT IN SERVICE AND ACCUMULATED PROVISION FOR DEPRECIATION 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	866,520,773	528,933,354
2	Steam Production Plant	6,872,311,850	2,770,169,218
3	Nuclear Production Plant		
4	Hydraulic Production - Conventional	976,282,881	299,872,199
5	Hydraulic Production - Pumped Storage		
6	Other Production	3,999,622,364	748,819,962
7	Transmission	5,321,999,819	1,412,379,617
8	Distribution	6,139,387,945	2,456,030,398
9	Regional Transmission and Market Operation		
10	General	1,427,805,704	585,524,391
11	TOTAL (Total of lines 1 through 10)	25,603,931,336	8,801,729,139

**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)
<b>1</b>	<b>Transmission Studies</b>				
2	Q1799	26,638	561.6	26,638	456
3	Q1803	3,590	561.6	3,590	456
4	Q1827	359	561.6	359	456
5	AREF 79272901	614	561.6		
6	AREF 79456228	5,774	561.6		
7	AREF 79611263	654	561.6		
8	AREF 79648694	2,530	561.6		
9	AREF 79648850	1,991	561.6		
10	AREF 79648886	363	561.6		
11	AREF 79648900	363	561.6		
12	AREF 79651319	686	561.6		
13	AREF 79656579	2,062	561.6		
14	AREF 79656649	1,802	561.6		
15	AREF 79656693	4,334	561.6		
16	AREF 79656740	144	561.6		
17	AREF 79656769	1,995	561.6		
18	AREF 79656794	4,835	561.6		
19	AREF 79656841	1,711	561.6		
20	AREF 79656858	1,787	561.6		
<b>21</b>	<b>Generation Studies</b>				
22	GIQ0255	98	561.7	98	456
23	GIQ0316	71	561.7	71	456
24	GIQ0397	532	561.7	532	456
25	GIQ0425	142	561.7	142	456
26	GIQ0426	238	561.7	238	456
27	GIQ0443	71	561.7	71	456
28	GIQ0453	71	561.7	71	456
29	GIQ0465	740	561.7	740	456
30	GIQ0509	425	561.7	425	456
31	GIQ0510	1,630	561.7	1,630	456
32	GIQ0511	27	561.7	27	456
33	GIQ0513	1,506	561.7	1,506	456
34	GIQ0514	3,663	561.7	3,663	456
35	GIQ0515	2,635	561.7	2,635	456
36	GIQ0516	1,990	561.7	1,990	456
37	GIQ0517	18	561.7	18	456
38	GIQ0518	4,461	561.7	4,461	456
39	GIQ0519	3,873	561.7	3,873	456
40	GIQ0520	2,839	561.7	2,839	456

Transmission Service and Generation Interconnection Study Costs (continued)

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
<b>1</b>	<b>Transmission Studies</b>				
2	AREF 79656968	2,012	561.6		
3	AREF 79656996	1,715	561.6		
4	AREF 79657047	1,715	561.6		
5	AREF 79657068	1,991	561.6		
6	AREF 79657086	287	561.6		
7	AREF 79675896	287	561.6		
8	AREF 79675996	395	561.6		
9	AREF 79857385	68	561.6		
10	AREF 79857389	68	561.6		
11	AREF 79857395	68	561.6		
12	AREF 80031241	1,249	561.6		
13	AREF 80039313	72	561.6		
14	AREF 80039416	72	561.6		
15	Q0568	506	107		
16	Q0569	399	107		
17	Customer Studies Accruals	( 11,530)	561.6		
18					
19					
20					
<b>21</b>	<b>Generation Studies</b>				
22	GIQ0521	3,517	561.7	3,517	456
23	GIQ0523	8,279	561.7	8,279	456
24	GIQ0524	5,179	561.7	5,179	456
25	GIQ0525	91	561.7	91	456
26	GIQ0532	8,941	561.7	8,941	456
27	GIQ0539	2,652	561.7	2,652	456
28	GIQ0542	6,305	561.7	6,305	456
29	GIQ0543	5,004	561.7	5,004	456
30	GIQ0544	1,593	561.7	1,593	456
31	GIQ0545	213	561.7	213	456
32	GIQ0546	1,529	561.7	1,529	456
33	GIQ0547	5,011	561.7	5,011	456
34	GIQ0548	8,417	561.7	8,417	456
35	GIQ0551	2,113	561.7	2,113	456
36	GIQ0552	142	561.7	142	456
37	GIQ0554	142	561.7	142	456
38	GIQ0555	7,991	561.7	7,991	456
39	GIQ0556	11,563	561.7	11,563	456
40	GIQ0557	142	561.7	142	456



Transmission Service and Generation Interconnection Study Costs (continued)

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2					
3					
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17					
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19					
20					
21	<b>Generation Studies</b>				
22	GIQ0558	27,289	561.7	27,289	456
23	GIQ0560	595	561.7	595	456
24	GIQ0564	15,419	561.7	15,419	456
25	GIQ0566	6,747	561.7	6,747	456
26	GIQ0567	7,036	561.7	7,036	456
27	GIQ0570	461	561.7	461	456
28	GIQ0571	4,331	561.7	4,331	456
29	GIQ0572	8,713	561.7	8,713	456
30	GIQ0573	8,841	561.7	8,841	456
31	GIQ0574	708	561.7	708	456
32	GIQ0575	368	561.7	368	456
33	GIQ0576	297	561.7	297	456
34	GIQ0577	12,236	561.7	12,236	456
35	GIQ0578	12,950	561.7	12,950	456
36	GIQ0579	7,356	561.7	7,356	456
37	GIQ0580	3,878	561.7	3,878	456
38	GIQ0581	3,326	561.7	3,326	456
39	GIQ0582	5,463	561.7	5,463	456
40	GIQ0585	4,936	561.7	4,936	456

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/ /

Year/Period of Report  
End of 2014/Q3

Transmission Service and Generation Interconnection Study Costs (continued)

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	<b>Generation Studies</b>				
22	GIQ0587	7,233	561.7	7,233	456
23	GIQ0588	938	561.7	938	456
24	GIQ0589	5,388	561.7	5,388	456
25	GIQ0590	1,483	561.7	1,483	456
26	GIQ0591	1,910	561.7	1,910	456
27	GIQ0592	5,478	561.7	5,478	456
28	GIQ0593	5,991	561.7	5,991	456
29	GIQ0594	4,027	561.7	4,027	456
30	GIQ0595	3,753	561.7	3,753	456
31	GIQ0596	179	561.7	179	456
32	GIQ0597	2,303	561.7	2,303	456
33	GIQ0598	1,930	561.7	1,930	456
34	GIQ0599	1,069	561.7	1,069	456
35	GIQ0600	3,289	561.7	3,289	456
36	GIQ0601	1,134	561.7	1,134	456
37	GIQ0602	899	561.7	899	456
38	GIQ0603	1,154	561.7	1,154	456
39	GIQ0604	1,080	561.7	1,080	456
40	GIQ0606	929	561.7	929	456

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Date of Report  
(Mo, Da, Yr)  
/ /

Year/Period of Report  
End of 2014/Q3

Transmission Service and Generation Interconnection Study Costs (continued)

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	<b>Generation Studies</b>				
22	GIQ0607	1,115	561.7	1,115	456
23	GIQ0608	859	561.7	859	456
24	GIQ0609	950	561.7	950	456
25	GIQ0610	1,492	561.7	1,492	456
26	GIQ0611	1,315	561.7	1,315	456
27	GIQ0612	420	561.7	420	456
28	GIQ0613	252	561.7	252	456
29	Pre-Application Studies - East	624	561.7	624	456
30	Pre-Application Studies - West	786	561.7	786	456
31	Customer Studies Accruals	22,528	561.7		
32	Q0568	5,970	561.7		
33	Q0569	4,830	561.7		
34					
35					
36					
37					
38					
39					
40					

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2014/Q3</u>
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**OTHER REGULATORY ASSETS (Account 182.3)**

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year  (b)	Debits  (c)	CREDITS		Balance at end of Current Quarter/Year  (f)
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)	
1	DSM Balancing Account - CA	1,197,667	662,751	908,431	883,475	976,943
2	DSM Balancing Account - ID	996,148	833,480	908,431	1,478,912	350,716
3	DSM Balancing Account - UT	12,246,026	19,776,486	908	18,768,709	13,253,803
4	Deferred Excess Net Power Costs - CA	6,068,207	1,180,739	555,431	468,472	6,780,474
5	Deferred Excess Net Power Costs - ID	27,921,503	2,580,005	555	3,851,775	26,649,733
6	Deferred Excess Net Power Costs - UT	71,948,756	13,006,262	555	10,027,415	74,927,603
7	Deferred Excess Net Power Costs - WY	36,666,042	5,801,523	555	7,493,042	34,974,523
8	Deferred Excess RECs in Rates - UT	20,761,730	1,412,807	456,431	1,869,250	20,305,287
9	Deferred Excess RECs/SO2 in Rates - WY	4,600,769	110,007	456	1,317,587	3,393,189
10	Renewable Energy Credit Sales Deferral - WA	5,000,401	22,917			5,023,318
11	Deferred Income Tax Electric	458,798,944	405,991	282,283	8,801,523	450,403,412
12	Solar ITC Basis Adjustment Regulatory Asset	84,175	59	282,283	1,288	82,946
13	Tax Revenue Requirement Adjustment - WY (4)	30,857			4,408	26,449
14	Tax Adj on Postretirement Benefits - ID (4)	108,217		410.1	71,398	36,819
15	Tax Adj on Postretirement Benefits - OR (5)	3,155,097		410.1	311,485	2,843,612
16	Tax Adj on Postretirement Benefits - UT (4)	621,994		410.1	410,372	211,622
17	Tax Adj on Postretirement Benefits - WY (4)	295,166		410.1	194,741	100,425
18	Pension	298,518,096			7,176,427	291,341,669
19	Other Postretirement	75,594,644			608,826	74,985,818
20	Postemployment Costs	7,123,649			305,574	6,818,075
21	Powerdale Decommissioning - ID (10)	169,470		407.3	6,554	162,916
22	Carbon Plant Regulatory Asset - ID	1,547,392	37,827			1,585,219
23	Carbon Plant Regulatory Asset - UT	10,699,440	263,904			10,963,344
24	Carbon Plant Regulatory Asset - WY	3,907,012	96,274			4,003,286
25	Depreciation Deferral - ID	780,712	402,542			1,183,254
26	Depreciation Deferral - UT (17)	1,586,776	588,487	403	30,540	2,144,723
27	Depreciation Deferral - WY (17)	3,670,977	1,895,713	403	72,621	5,494,069
28	Generating Plant Liquidated Damages - WY	1,434,424		930.2	13,572	1,420,852
29	Generating Plant Liquidated Damages - UT	682,500		930.2	8,750	673,750
30	Chehalis Generating Facility Deferral - WA (6)	4,500,000			750,000	3,750,000
31	Klamath Hydroelectric Relicensing Costs - UT (10)	30,611,343	405,257	404	1,120,861	29,895,739
32	Cholla Plant Transaction Costs (26)	2,894,116	45,948	557	280,606	2,659,458
33	Washington Colstrip Unit No. 3 (22)	343,601		456	13,047	330,554
34	Naughton Unit No. 3 Environmental Costs - CA (2)	76,532		407	12,755	63,777
35	Naughton Unit No. 3 Environmental Costs - ID (2)	359,241		407	59,874	299,367
36	Environmental Costs (10)	37,293,446	2,842,963	925,253	653,977	39,482,432
37	Asset Retirement Obligations Regulatory Difference	51,542,698		230	388,291	51,154,407
38	Unamortized Contract Values	142,200,515		242	29,479,865	112,720,650
39	Derivative Net Regulatory Asset		29,416,756			29,416,756
40	Greenhouse Gas Allowance Compliance Costs - CA	7,409,966	1,724,127	555,431	2,962,401	6,171,692
41	Solar Feed-In Tariff Deferral - OR (1)	4,451,843	1,447,285		1,027,190	4,871,938
42	Renewable Portfolio Standards Compliance - OR(1)	68,138	22,605	555	90,743	
43	Deferred Intervenor Funding Grants - OR	963,419	60,085			1,023,504

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q3
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**OTHER REGULATORY ASSETS (Account 182.3)**

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.  
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.  
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year  (b)	Debits  (c)	CREDITS		Balance at end of Current Quarter/Year  (f)
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)	
1	Deferred Intervenor Funding Grants - CA	40,327	10			40,337
2	Deferred Intervenor Funding Grants - ID (2)	47,247		928	4,107	43,140
3	Schedule 203 - Black Cap Solar - OR (1)	29,673	111		9,421	20,363
4	Deferred Overburden Cost - ID	269,805	319,820	501	305,853	283,772
5	Deferred Overburden Cost - WY	719,560	852,770	501	815,621	756,709
6	BPA Balancing Account - WA	128,253	110,055			238,308
7	BPA Balancing Account - OR		1,039,197			1,039,197
8	Excess Gain on Sale of Assets in Rates - OR (1)	205,857	882		13,516	193,223
9	GRC Invest. In Emission Control Equip. - OR (1)	432,340			13,747	418,593
10	Property Insurance Reserve - WY	644,093	3,058	924	87,452	559,699
11	Preferred Stock Redemption Loss - UT (10)		787,481	407.3	6,878	780,603
12	Misc. Regulatory Assets/Liabilities - OR	59,163			1,308	57,855
13						
14						
15						
16						
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19						
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41						
42						
43						
<b>44</b>	<b>TOTAL :</b>	1,341,507,967	88,156,184		102,274,229	1,327,389,922

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

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

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

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

Weighted average remaining life is approximately one year for deferred net power cost mechanisms being amortized, including Monsanto and Agrium net power cost components.

**Schedule Page: 232 Line No.: 6 Column: a**

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

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

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

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

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

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

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

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

Weighted average remaining life is 33 years. Amounts primarily represent income tax benefits related to certain property-related basis differences and other various items that PacifiCorp is required to pass on to its customers.

**Schedule Page: 232 Line No.: 13 Column: d**

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

**Schedule Page: 232 Line No.: 18 Column: a**

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

**Schedule Page: 232 Line No.: 18 Column: d**

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

**Schedule Page: 232 Line No.: 19 Column: a**

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

**Schedule Page: 232 Line No.: 19 Column: d**

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

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

Weighted average remaining life is six years.

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

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

**Schedule Page: 232 Line No.: 28 Column: a**

Weighted average remaining life is approximately 28 years.

**Schedule Page: 232 Line No.: 29 Column: a**

Weighted average remaining life is approximately 19 years.

**Schedule Page: 232 Line No.: 30 Column: d**

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

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

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

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

**Schedule Page: 232 Line No.: 39 Column: a**

Weighted average remaining life is four years.

**Schedule Page: 232 Line No.: 41 Column: d**

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

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

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

**Schedule Page: 232.1 Line No.: 8 Column: d**

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

**Schedule Page: 232.1 Line No.: 9 Column: d**

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

**Schedule Page: 232.1 Line No.: 12 Column: d**

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

**OTHER REGULATORY LIABILITIES (Account 254)**

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

Line No.	Description and Purpose of Other Regulatory Liabilities  (a)	Balance at Beginning of Current Quarter/Year  (b)	DEBITS		Credits  (e)	Balance at End of Current Quarter/Year  (f)
			Account Credited  (c)	Amount  (d)		
1	DSM Balancing Account - WA	1,254,371	440,442,444	2,648,446	2,793,845	1,399,770
2	DSM Balancing Account - WY	1,428,594	440,442,444	1,240,895	1,638,169	1,825,868
3	Oregon Energy Conservation Charge	2,407,025	131,232	6,543,789	6,436,852	2,300,088
4	Deferred Excess Net Power Costs - WA Hydro	117,121			2,395	119,516
5	Deferred Excess RECs/SO2 in Rates - WY	84,067	456	79,642		4,425
6	Renewable Energy Credit Sales Deferral - OR	12,556			137,274	149,830
7	Income Tax Reg. Liab. - WA Flow Through	4,787,240	411.1	922,210		3,865,030
8	Investment Tax Credit Regulatory Liability	14,691,121	190	662,941	48	14,028,228
9	Derivative Net Regulatory Liability	89,377	175,244	89,377		
10	Solar Feed-In Tariff Deferral - CA	507,405	440,442,444	28,888	296,236	774,753
11	Solar Incentive Program - UT	7,711,825		556,239	1,925,961	9,081,547
12	Deferred Independent Evaluator Fee - UT (1)	124,303	923	31,076		93,227
13	Alternative Rate For Energy (CARE) - CA	694,865	440,442,444	25,446	244,626	914,045
14	Utah Home Energy Lifeline	1,930,582	142,419	22,855	287,881	2,195,608
15	Washington Low Income Program	824,139	142	56,537	494,534	1,262,136
16	Schedule 94-Distribution Safety Surcharge - OR	112,551	923	338,764	240,149	13,936
17	2013 FERC Rate True-up - OR	3,920,171			1,583,525	5,503,696
18	Greenhouse Gas Allowance Revenues - CA	4,709,519	456,909	353,037	2,792,579	7,149,061
19	Asset Retirement Obligations Reg. Difference	9,418,452	230	227,092		9,191,360
20	BPA Balancing Account - OR	16,353	440,442	16,353		
21	BPA Balancing Account - ID	1,293,923			755,734	2,049,657
22	SMUD Revenue Imputation (11)	1,412,172	440,442	653,096		759,076
23	Blue Sky - OR	3,048,555	440,442	416,480	454,124	3,086,199
24	Blue Sky - WA	290,251	440,442	15,208	44,785	319,828
25	Blue Sky - CA	111,109	440,442	6,142	17,248	122,215
26	Blue Sky - UT	3,201,290	440,442	1,113,661	722,701	2,810,330
27	Blue Sky - ID	108,564	440,442	4,715	13,288	117,137
28	Blue Sky - WY	359,303	440,442	18,789	53,874	394,388
29	Injuries & Damages Reserve - OR	704,246	925	133,609	842,294	1,412,931
30	Property Insurance Reserve - OR	375,645	924	287,062	1,767,143	1,855,726
31	Property Insurance Reserve - ID	325,582	924	1,147	28,386	352,821
32	Property Insurance Reserve - UT	2,489,620	924	45,953	538,059	2,981,726
33	Depreciation Deferral - OR	427,497			213,749	641,246
34	Depreciation Deferral - WA	334,248			167,124	501,372
35	Renewable Portfolio Standards Compliance - OR				21,559	21,559
36						
37						
38						
39						
40						
41	<b>TOTAL</b>	69,323,642		16,539,449	24,514,142	77,298,335



Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

**Schedule Page: 278 Line No.: 8 Column: a**

Weighted average life is 48 years.

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

- Account 440, Residential sales
- Account 442, Commercial and industrial sales
- Account 444, Public street and highway lighting
- Account 445, Other sales to public authorities

**ELECTRIC OPERATING REVENUES (Account 400)**

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.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	1,294,863,348	
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	1,150,844,306	
5	Large (or Ind.) (See Instr. 4)	1,111,261,783	
6	(444) Public Street and Highway Lighting	15,617,785	
7	(445) Other Sales to Public Authorities	13,428,059	
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	3,586,015,281	
11	(447) Sales for Resale	252,359,000	
12	TOTAL Sales of Electricity	3,838,374,281	
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	3,838,374,281	
15	Other Operating Revenues		
16	(450) Forfeited Discounts	7,436,126	
17	(451) Miscellaneous Service Revenues	4,616,684	
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	13,283,469	
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	51,373,967	
22	(456.1) Revenues from Transmission of Electricity of Others	68,764,246	
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	145,474,492	
27	TOTAL Electric Operating Revenues	3,983,848,773	

**ELECTRIC OPERATING REVENUES (Account 400)**

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 pages 108-109, 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.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
11,544,701				2
				3
12,846,095				4
16,862,378				5
109,206				6
213,584				7
				8
				9
41,575,964				10
7,153,482				11
48,729,446				12
				13
48,729,446				14

Line 12, column (b) includes \$ 0 of unbilled revenues.  
 Line 12, column (d) includes 0 MWH relating to unbilled revenues

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

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

Account 451, Miscellaneous service revenues, includes the following items that were \$250,000 or greater during the nine-month period ended September 30, 2014:

Account service charges - disconnects/reconnects/returned check charges	\$ 3,433,963
Customer contract flat rate billings	1,151,207

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

Account 456, Other electric revenues, includes the following items that were \$250,000 or greater during the nine-month period ended September 30, 2014:

Renewable energy credit sales, including amortization and deferrals	\$ 25,310,353
Wind-based ancillary services	8,082,752
Amortization of California greenhouse gas allowance revenue	7,532,038
Energy exchange credits	6,776,741
Flyash/by-product sales	3,497,307
Revenue from generation interconnection and transmission service request studies	919,135
Steam sales	655,487
Power sale and exchange agreements	547,821
Maintenance charges for work on transmission facilities	410,335
Net profit on sales of materials and supplies inventory	330,484
Deferral of Oregon retail customers' allocated share of the incremental Open Access Transmission Tariff revenues associated with FERC Docket No. ER11-3643-000	(3,033,791)

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

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

Line No.	Account (a)	Year to Date Quarter (b)
1	1. POWER PRODUCTION AND OTHER SUPPLY EXPENSES	
2	Steam Power Generation - Operation (500-509)	717,938,013
3	Steam Power Generation - Maintenance (510-515)	157,209,375
4	Total Power Production Expenses - Steam Power	875,147,388
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)	21,980,251
9	Hydraulic Power Generation - Maintenance (541-545.1)	5,832,163
10	Total Power Production Expenses - Hydraulic Power	27,812,414
11	Other Power Generation - Operation (546-550.1)	319,957,804
12	Other Power Generation - Maintenance (551-554.1)	16,277,860
13	Total Power Production Expenses - Other Power	336,235,664
14	Other Power Supply Expenses	
15	Purchased Power (555)	454,331,713
16	System Control and Load Dispatching (556)	915,428
17	Other Expenses (557)	44,192,226
18	Total Other Power Supply Expenses (line 15-17)	499,439,367
19	Total Power Production Expenses (Total of lines 4, 7, 10, 13 and 18)	1,738,634,833
20	2. TRANSMISSION EXPENSES	
21	Transmission Operation Expenses	
22	(560) Operation Supervision and Engineering	4,115,755
23		
24	(561.1) Load Dispatch-Reliability	
25	(561.2) Load Dispatch-Monitor and Operate Transmission System	6,215,541
26	(561.3) Load Dispatch-Transmission Service and Scheduling	
27	(561.4) Scheduling, System Control and Dispatch Services	208,501
28	(561.5) Reliability, Planning and Standards Development	834,844
29	(561.6) Transmission Service Studies	56,020
30	(561.7) Generation Interconnection Studies	896,372
31	(561.8) Reliability, Planning and Standards Development Services	
32	(562) Station Expenses	2,531,231
33	(563) Overhead Line Expenses	374,875
34	(564) Underground Line Expenses	
35	(565) Transmission of Electricity by Others	113,584,279
36	(566) Miscellaneous Transmission Expenses	3,413,245
37	(567) Rents	969,277
38	(567.1) Operation Supplies and Expenses (Non-Major)	

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

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

Line No.	Account (a)	Year to Date Quarter (b)
39	TOTAL Transmission Operation Expenses (Lines 22 - 38)	133,199,940
40	Transmission Maintenance Expenses	
41	(568) Maintenance Supervision and Engineering	952,710
42	(569) Maintenance of Structures	-50,536
43	(569.1) Maintenance of Computer Hardware	111,446
44	(569.2) Maintenance of Computer Software	321,705
45	(569.3) Maintenance of Communication Equipment	2,672,067
46	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	
47	(570) Maintenance of Station Equipment	6,354,890
48	(571) Maintenance Overhead Lines	11,218,057
49	(572) Maintenance of Underground Lines	99,666
50	(573) Maintenance of Miscellaneous Transmission Plant	196,848
51	(574) Maintenance of Transmission Plant	
52	TOTAL Transmission Maintenance Expenses (Lines 41 - 51)	21,876,853
53	Total Transmission Expenses (Lines 39 and 52)	155,076,793
54	3. REGIONAL MARKET EXPENSES	
55	Regional Market Operation Expenses	
56	(575.1) Operation Supervision	
57	(575.2) Day-Ahead and Real-Time Market Facilitation	
58	(575.3) Transmission Rights Market Facilitation	
59	(575.4) Capacity Market Facilitation	
60	(575.5) Ancillary Services Market Facilitation	
61	(575.6) Market Monitoring and Compliance	
62	(575.7) Market Facilitation, Monitoring and Compliance Services	
63	Regional Market Operation Expenses (Lines 55 - 62)	
64	Regional Market Maintenance Expenses	
65	(576.1) Maintenance of Structures and Improvements	
66	(576.2) Maintenance of Computer Hardware	
67	(576.3) Maintenance of Computer Software	
68	(576.4) Maintenance of Communication Equipment	
69	(576.5) Maintenance of Miscellaneous Market Operation Plant	
70	Regional Market Maintenance Expenses (Lines 65-69)	
71	TOTAL Regional Control and Market Operation Expenses (Lines 63,70)	
72	4. DISTRIBUTION EXPENSES	
73	Distribution Operation Expenses (580-589)	43,962,281
74	Distribution Maintenance Expenses (590-598)	111,751,662
75	Total Distribution Expenses (Lines 73 and 74)	155,713,943

**ELECTRIC CUSTOMER ACCOUNTS, SERVICE, SALES, ADMINISTRATIVE AND GENERAL EXPENSES**

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

Line No.	Account (a)	Year to Date Quarter (b)
1	(901-905) Customer Accounts Expenses	64,159,077
2	(907-910) Customer Service and Information Expenses	103,245,754
3	(911-917) Sales Expenses	
4	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>	
5	Operations	
6	920 Administrative and General Salaries	56,113,686
7	921 Office Supplies and Expenses	6,330,789
8	(Less) 922 Administrative Expenses Transferred-Credit	24,669,324
9	923 Outside Services Employed	9,492,734
10	924 Property Insurance	12,016,812
11	925 Injuries and Damages	-27,446,416
12	926 Employee Pensions and Benefits	
13	927 Franchise Requirements	
14	928 Regulatory Commission Expenses	17,518,120
15	(Less) 929 Duplicate Charges-Credit	4,595,959
16	930.1 General Advertising Expenses	4,136
17	930.2 Miscellaneous General Expenses	5,628,411
18	931 Rents	4,581,090
19	<b>TOTAL Operation (Total of lines 6 thru 18)</b>	<b>54,974,079</b>
20	Maintenance	
21	935 Maintenance of General Plant	15,962,881
22	<b>TOTAL Administrative and General Expenses (Total of lines 19 and 21)</b>	<b>70,936,960</b>

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

**Schedule Page: 325 Line No.: 11 Column: b**

Amount includes expected insurance recovery related to the Sanpete County, Utah rangeland fire. Refer to footnote 8, Commitments and Contingencies, in Notes to Financial Statements of this Form 3-Q.

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

Pensions and benefits expense is associated with labor and generally charged to operations and maintenance expense and construction work in progress. During the nine-month period ended September 30, 2014, pensions and benefits expense was \$92,971,130.



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

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Arizona Public Service Company	Arizona Public Service Company		OS
2	Basin Electric Power Cooperative	Western Area Power Administration	Powder River Energy Corporation	FNO
3	Basin Electric Power Cooperative	Western Area Power Administration	Powder River Energy Corporation	AD
4	Basin Electric Power Cooperative	Western Area Power Administration	Powder River Energy Corporation	NF
5	Black Hills/Colorado Electric Utility Company			NF
6	Black Hills/Colorado Electric Utility Company			SFP
7	Black Hills Corporation		Montana-Dakota Utilities	FNO
8	Black Hills Corporation		Montana-Dakota Utilities	AD
9	Black Hills Corporation			NF
10	Black Hills Corporation			SFP
11	Black Hills Corporation		Black Hills Corporation	LFP
12	Black Hills Corporation		Black Hills Corporation	AD
13	Bonneville Power Administration			OS
14	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	OS
15	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	LFP
16	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	AD
17	Bonneville Power Administration	Bonneville Power Administration	Umpqua Indian Utility Cooperative	FNO
18	Bonneville Power Administration	Bonneville Power Administration	Umpqua Indian Utility Cooperative	AD
19	Bonneville Power Administration	Bonneville Power Administration	Benton REA	FNO
20	Bonneville Power Administration	Bonneville Power Administration	Benton REA	AD
21	Bonneville Power Administration	Bonneville Power Administration	Umatilla Electric & Columbia	FNO
22	Bonneville Power Administration	Bonneville Power Administration	Umatilla Electric & Columbia	AD
23	Bonneville Power Administration	U. S. Bureau of Reclamation	Bonneville Power Administration	LFP
24	Bonneville Power Administration	U. S. Bureau of Reclamation	Bonneville Power Administration	AD
25	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	OS
26	Bonneville Power Administration	Bonneville Power Administration	Yakama Power	FNO
27	Bonneville Power Administration	Bonneville Power Administration	Yakama Power	AD
28	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	OS
29	Bonneville Power Administration			NF
30	Bonneville Power Administration	Bonneville Power Administration	Clark Public Utilities	FNO
31	Bonneville Power Administration	Bonneville Power Administration	Clark Public Utilities	AD
32	Cargill Power Markets, LLC			NF
33	Constellation Energy Commodities Group			NF
34	Constellation Energy Commodities Group			SFP
	<b>TOTAL</b>			

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)  
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
R.S. 436		Borah/Brady Sub				1
V11-1,2,3	Yellowtail Sub	Sheridan Substation	1	654	654	2
V11-1,2,3	Yellowtail Sub	Sheridan Substation				3
V11-1,2,8	Various	Various		2,688	2,688	4
V11-1,2,8	Various	Various		1,199	1,199	5
V11-1,2,7	Various	Various		320	320	6
V11-1,2	Various	Sheridan Substation	46			7
V11-1,2	Various	Sheridan Substation				8
V11-1,2,8	Various	Various		2,225	2,225	9
V11-1,2,7	Various	Various		2,281	2,281	10
V11-1,2,7	Various	Wyodak Substation	52	58,760	58,760	11
V11-1,2,7	Various	Wyodak Substation				12
R.S. 369	Midpoint Substation	Summer Lake Sub				13
R.S. 237	Various	Various	193	335,294	335,294	14
V11-2,7		Alvey Substation	58	78,119	78,119	15
V11-2,7		Alvey Substation				16
V11-1,2,3	Bonneville Power Adm	Gazley Substation	3	6,546	6,546	17
V11-1,2,3	Bonneville Power Adm	Gazley Substation				18
V11-1,2,3	Bonneville Power Adm	Tieton Substation	1	801	801	19
V11-1,2,3	Bonneville Power Adm	Tieton Substation				20
V11-1,2,3	McNary Substation	Hinkle Substation	1	152	152	21
V11-1,2,3	McNary Substation	Hinkle Substation				22
V11-2,7	USBR Green Springs	Bonneville Power Adm	19	23,481	23,481	23
V11-2,7	USBR Green Springs	Bonneville Power Adm				24
R.S. 368	Malin Substation	Malin Substation		201,475	201,475	25
V11-1,2,3,4	Bonneville Power Adm		6	9,563	9,563	26
V11-1,2,3,4	Bonneville Power Adm					27
R.S. 299	Various	Various	189	284,621	284,621	28
V11-1,2,8	Various	Various		175	175	29
V11-1,2,3,4	Cardwell-Merwin		13	22,432	22,432	30
V11-1,2,3,4	Cardwell-Merwin					31
V11-1,2,8	Various	Various		8,313	8,313	32
V11-5,6,11	Various	Various		1,585	1,585	33
V11-1-3,7	Various	Various		938	938	34
			<b>2,792</b>	<b>3,594,930</b>	<b>3,566,058</b>	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)  
(Including transactions referred to as 'wheeling')

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

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

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

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
				1
1,978		-1,174	804	2
		22	22	3
	16,710	704	17,414	4
	7,360	314	7,674	5
	2,209	94	2,303	6
321,741		13,555	335,296	7
		2,876	2,876	8
	7,889	335	8,224	9
	13,747	585	14,332	10
358,859		15,117	373,976	11
		3,353	3,353	12
				13
1,102,774		18,531	1,121,305	14
401,925		3,536	405,461	15
		3,755	3,755	16
22,586		40,444	63,030	17
		204	204	18
2,444		312	2,756	19
		45	45	20
358		46	404	21
		7	7	22
129,191		619	129,810	23
		1,207	1,207	24
		67,349	67,349	25
39,713		32,059	71,772	26
		332	332	27
237,833		279,429	517,262	28
	869	37	906	29
83,855		10,936	94,791	30
		940	940	31
	51,692	2,189	53,881	32
	8,282	80,173	88,455	33
	9,723	414	10,137	34
<b>14,257,551</b>	<b>3,370,420</b>	<b>6,891,970</b>	<b>24,519,941</b>	

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

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

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

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

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

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Coral Power			NF
2	Coral Power			SFP
3	Cowlitz County PUD	Cowlitz County PUD	Bonneville Power Administration	OS
4	Deseret Generation & Trans.	Deseret Generation & Trans.	Deseret Generation & Trans.	OS
5	Deseret Generation & Trans.	Deseret Generation & Trans.	Deseret Generation & Trans.	AD
6	Fall River Rural Electric Cooperative	Marysville Hydro Partners	Idaho Power Company	OS
7	Foote Creek III, LLC	Foote Creek III, LLC		OS
8	Iberdrola Renewables, LLC			NF
9	Iberdrola Renewables, LLC			SFP
10	Iberdrola Renewables, LLC	Iberdrola Renewables, LLC		OS
11	Iberdrola Renewables, LLC	Exxon Mobil	Nevada Power Company	LFP
12	Iberdrola Renewables, LLC	Exxon Mobil	Nevada Power Company	AD
13	Iberdrola Renewables, LLC	Bonneville Power Administration	Oregon Direct Access	FNO
14	Idaho Power Company	Idaho Power Company	Idaho Power Company	OS
15	Idaho Power Company	Exxon Mobil	Nevada Power Company	LFP
16	Idaho Power Company	Exxon Mobil	Nevada Power Company	AD
17	Idaho Power Company			OS
18	Idaho Power Company			OS
19	Idaho Power Company			NF
20	Idaho Power Company			SFP
21	Idaho Power Marketing Operations			NF
22	JP Morgan Ventures Energy Corp.			NF
23	Moon Lake Electric Association	Moon Lake Electric Association	Moon Lake Electric Association	OS
24	Morgan Stanley Capital Group, Inc.			NF
25	Morgan Stanley Capital Group, Inc.			SFP
26	Nevada Power Company			NF
27	NextEra Energy Resources, LLC	NextEra Energy Resources, LLC	Grant County PUD	LFP
28	NextEra Energy Resources, LLC	NextEra Energy Resources, LLC	Grant County PUD	AD
29	NextEra Energy Resources, LLC			NF
30	Noble Americas Energy Solutions LLC	Bonneville Power Administration	Oregon Direct Access	FNO
31	Noble Americas Energy Solutions LLC	Bonneville Power Administration	Oregon Direct Access	AD
32	Pacific Gas & Electric Company			OS
33	Portland General Electric Company			NF
34	Portland General Electric Company			SFP
	<b>TOTAL</b>			

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)  
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
V11-1,2,8	Various	Various		17,697	17,697	1
V11-1,2,7	Various	Various		26,760	26,760	2
R.S. 234	Swift Unit No. 2	Woodland Substation				3
R.S. 280	Various	Various	97	212,378	212,378	4
R.S. 280	Various	Various				5
R.S. 322	Targhee Substation	Goshen Substation				6
S.A 761	Foote Creek Sub	Various				7
V11-1-3,8,9	Various	Various		35,192	35,192	8
V11-1,2,3,7	Various	Various		8,309	8,309	9
V11-5,6						10
V11-1,2,7	Trona Substation	Red Butte/Mona Sub	31	11,697	11,697	11
V11-1,2,7	Trona Substation	Red Butte/Mona Sub				12
V11-1,2,3	Ponderosa Substation	Various	4	8,212	8,212	13
R.S. 427	Goshen Substation	Goshen Substation				14
V11-1,2,7	Trona Substation	Red Butte/Mona Sub		45,292	45,292	15
V11-1,2,7	Trona Substation	Red Butte/Mona Sub				16
R.S. 257	Antelope Substation	Antelope Substation		45,504	45,504	17
R.S. 203	Jim Bridger Sub	Bridger Pump Sub		15,418	15,418	18
V11-1,2,8	Various	Various		8,876	8,876	19
V11-1,2,7	Various	Various		2,680	2,680	20
V11-1,2,8	Various	Various		292	292	21
V11-1-3,8,9,11	Various	Various		1,377	1,377	22
R.S. 302	Duchesne	Duchesne		6,913	6,913	23
V11-1-3,8	Various	Various		38,569	38,569	24
V11-1,2,7	Various	Various		4,277	4,277	25
V11-1,2,8	Various	Various		285	285	26
	Wallula Substation	Wala-MIDC path	103	45,974	45,974	27
V11-5,6,7,9	Wallula Substation	Wala-MIDC path				28
V11-1,2,3,8,11	Various	Various		254	254	29
V11-1,2,3,4	Bonneville Power Adm	Various	23	42,218	42,218	30
V11-1,2,3,4	Bonneville Power Adm	Various				31
R.S. 607						32
V11-1,2,8	Various	Various		3,192	3,192	33
V11-1,2,7	Various	Various		225	225	34
			<b>2,792</b>	<b>3,594,930</b>	<b>3,566,058</b>	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)  
(Including transactions referred to as 'wheeling')

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

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

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

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
	105,190	4,450	109,640	1
	123,877	5,230	129,107	2
		35,955	35,955	3
629,011		661,453	1,290,464	4
		5,683	5,683	5
		37,827	37,827	6
		9,875	9,875	7
	403,402	17,438	420,840	8
	120,512	5,081	125,593	9
		51,762	51,762	10
215,315		9,070	224,385	11
		2,012	2,012	12
16,146		2,786	18,932	13
				14
538,288		22,676	560,964	15
		2,096	2,096	16
		18,456	18,456	17
		4,071	4,071	18
	50,026	2,114	52,140	19
	16,563	698	17,261	20
	1,793	76	1,869	21
	122,580	280,748	403,328	22
		4,815	4,815	23
	227,973	9,679	237,652	24
	28,097	1,196	29,293	25
		2,195	2,195	26
574,174		212,613	786,787	27
		6,108	6,108	28
	14,302	8,333	22,635	29
86,761		14,805	101,566	30
		931	931	31
		3,625,000	3,625,000	32
	14,992	636	15,628	33
	1,282	55	1,337	34
<b>14,257,551</b>	<b>3,370,420</b>	<b>6,891,970</b>	<b>24,519,941</b>	

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

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

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

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

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

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Powder River Energy Corporation	Western Area Power Administration	Sheridan-Johnson Rural Elect.	OS
2	Powerex Corporation	Bonneville Power Administration	CAISO	LFP
3	Powerex Corporation	Bonneville Power Administration	CAISO	AD
4	Powerex Corporation	Powerex Corporation	CAISO	LFP
5	Powerex Corporation	Powerex Corporation	CAISO	AD
6	Powerex Corporation	Powerex Corporation	CAISO	LFP
7	Powerex Corporation	Powerex Corporation	CAISO	AD
8	Powerex Corporation	Powerex Corporation	CAISO	LFP
9	Powerex Corporation	Powerex Corporation	CAISO	AD
10	Powerex Corporation	Powerex Corporation	CAISO	LFP
11	Powerex Corporation	Powerex Corporation	CAISO	LFP
12	Powerex Corporation			NF
13	Powerex Corporation			SFP
14	PPL Energy Plus, LLC			NF
15	PPL Energy Plus, LLC			SFP
16	Public Svc. Co. of CO			NF
17	Puget Sound Power & Light Company			SFP
18	Rainbow Energy Marketing Corporation			SFP
19	Sacramento Municipal Utility District	Sacramento Municipal Utility Dist	Sacramento Municipal Utility Dist	LFP
20	Salt River Project	Salt River Project	Salt River Project	LFP
21	Seattle City Light	FPL Energy Vansycle, LLC	Grant County PUD	AD
22	Sierra Pacific Power Company			OS
23	Southern California Edison Company			NF
24	Southern California Edison Company			SFP
25	Southern California Public Power Authority	Powerex Corporation		OS
26	State of South Dakota	Western Area Power Administration	Black Hills Corporation	AD
27	State of South Dakota	Western Area Power Administration	Black Hills Corporation	SFP
28	Tenaska Power Services Company			NF
29	Tenaska Power Services Company			SFP
30	The Energy Authority, Inc.			NF
31	Thermo No. 1 BE-01, LLC	Thermo Geothermal Project		LFP
32	Thermo No. 1 BE-01, LLC	Thermo Geothermal Project		AD
33	TransAlta Energy Marketing			NF
34	Tri-State Generation & Trans.		Tri-State Generation & Trans.	OS
	<b>TOTAL</b>			

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)  
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
R.S. 123	Various	Buffalo Substation				1
V11-1,2,7	Bonneville Power Adm	CRAG View Substation	83	171,308	171,308	2
V11-1,2,7	Bonneville Power Adm	CRAG View Substation	83			3
V11-1,7	Malin 500 Substation	Round Mountain Sub	67			4
V11-1,7	Malin 500 Substation	Round Mountain Sub	67			5
V11-1,7	Malin 500 Substation	Round Mountain Sub	67			6
V11-1,7	Malin 500 Substation	Round Mountain Sub	67			7
V11-1,7	Malin 500 Substation	Round Mountain Sub	66			8
V11-1,7	Malin 500 Substation	Round Mountain Sub	66			9
V11-1,7	Malin 500 Substation	Round Mountain Sub	50			10
V11-1,7	Malin 500 Substation	Round Mountain Sub	150			11
V11-1,2,3,8	Various	Various		202,833	202,833	12
V11-1,2,3,7	Various	Various		26,951	26,951	13
V11-1,2,8	Various	Various		1,126	1,126	14
V11-1,2,7	Various	Various		1,554	1,554	15
V11-1,2,8	Various	Various		8	8	16
V11-1,2,7	Various	Various		1,968	1,968	17
V11-1,2,7	Various	Various		2,219	2,219	18
V11-1,2,7	Malin Substation	Malin Substation	31	18,386	18,386	19
V11-1,2,7	Enel Cove Fort	Red Butte Substation	26	35,252	35,252	20
V11-1,2	Wallula Substation	Wala-MIDC path				21
R.S. 674	Sigurd Substation	Utah-Nevada Border				22
V11-1-3,8,9,11	Various	Various		82,709	82,709	23
V11-1-3,7	Various	Various				24
V11-9,11	Tieton Substation	Various		8	8	25
V11-1,2,7	Yellowtail Sub	Wyodak Substation				26
V11-1,2,7	Various	Various		3,481	3,481	27
V11-1,2,8	Various	Various		3,679	3,679	28
V11-1,2,7	Various	Various		1,319	1,319	29
V11-1,2,8	Various	Various		358	358	30
	South Milford Sub	Mona Substation	11	12,578	12,578	31
	South Milford Sub	Mona Substation				32
V11-1,2,8	Various	Various		21,163	21,163	33
R.S. 123	Various	Various	37	42,792	42,792	34
			<b>2,792</b>	<b>3,594,930</b>	<b>3,566,058</b>	



TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)  
(Including transactions referred to as 'wheeling')

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

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

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

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		107	107	1
574,174		24,187	598,361	2
		5,365	5,365	3
461,223		10,217	471,440	4
		2,412	2,412	5
461,223		10,217	471,440	6
		2,412	2,412	7
454,339		10,064	464,403	8
		2,412	2,412	9
344,196		7,625	351,821	10
1,032,588		22,874	1,055,462	11
	1,001,465	62,902	1,064,367	12
	133,383	15,376	148,759	13
	6,462	275	6,737	14
	9,413	400	9,813	15
	173	7	180	16
	13,547	571	14,118	17
	9,440	398	9,838	18
215,315		9,070	224,385	19
179,429		7,559	186,988	20
		-3,524	-3,524	21
		18,796	18,796	22
	632,354	274,453	906,807	23
	939	139	1,078	24
		449	449	25
		268	268	26
	21,216	894	22,110	27
	20,382	864	21,246	28
	5,601	237	5,838	29
	2,162	91	2,253	30
78,952		21,928	100,880	31
		738	738	32
	124,894	5,306	130,200	33
28,017			28,017	34
<b>14,257,551</b>	<b>3,370,420</b>	<b>6,891,970</b>	<b>24,519,941</b>	

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

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Tri-State Generation & Trans.		Tri-State Generation & Trans.	FNO
2	Tri-State Generation & Trans.		Tri-State Generation & Trans.	AD
3	Tri-State Generation & Trans.			NF
4	Tri-State Generation & Trans.			SFP
5	U.S. Bureau of Reclamation	Bonneville Power Administration	U.S. Bureau of Reclamation	FNO
6	U.S. Bureau of Reclamation	Bonneville Power Administration	U.S. Bureau of Reclamation	AD
7	U.S. Bureau of Reclamation	Western Area Power Administration	Weber Basin Water Conserv.	OS
8	U.S. Bureau of Reclamation	Bonneville Power Administration	Crooked River Irrigation District	OS
9	Utah Associated Municipal Power Systems	Utah Associated Municipal Power	Utah Associated Municipal Power	OS
10	Utah Associated Municipal Power Systems	Utah Associated Municipal Power	Utah Associated Municipal Power	AD
11	Utah Associated Municipal Power Systems			NF
12	Utah Municipal Power Agency	Utah Municipal Power Agency	Utah Municipal Power Agency	OS
13	Utah Municipal Power Agency	Utah Municipal Power Agency	Utah Municipal Power Agency	AD
14	Warm Springs Power Enterprises	Warm Springs Power Enterprises	Portland General Electric Co	OS
15	Western Area Power Administration	Western Area Power Administration		OS
16	Western Area Power Administration	Western Area Power Administration		OS
17	Western Area Power Administration	Western Area Power Administration		OS
18	Western Area Power Administration	Western Area Power Administration	Western Area Power Administration	FNO
19	Western Area Power Administration	Western Area Power Administration	Western Area Power Administration	AD
20	Western Area Power Adm. CO MO	Western Area Power Adm. CO MO		NF
21	Accrual			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
	<b>TOTAL</b>			

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)  
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
V11-1,2,3,4	Dave Johnston Sub	Thermopolis Sub	1	1,023	1,023	1
V11-1,2,3,4	Dave Johnston Sub	Thermopolis Sub				2
V11-1,2,8	Various	Various		6,158	6,158	3
V11-1,2,7	Various	Various		208	208	4
V11-1,2,3	Walla Walla Sub	Burbank Pumps	1	1,243	1,243	5
V11-1,2,3	Walla Walla Sub	Burbank Pumps				6
R.S. 286	Various	Various		10,432	10,432	7
R.S. 67	Redmond Substation	Crooked River Pumps		6,327	6,327	8
R.S. 297	Various	Various	581	827,068	827,068	9
R.S. 297	Various	Various				10
V11-1,2,3,8	Various	Various		1,494	1,494	11
R.S. 637	Various	Various	167	240,970	240,970	12
R.S. 637	Various	Various				13
R.S. 591		Round Butte Sub		20,680	20,680	14
R.S. 262	Various	Various	330	422,590	397,042	15
R.S. 263	Various	Various		22,633	21,119	16
R.S. 664	Dave Johnston Sub	Various				17
V11-1,2	Wyoming Distribution	Wyoming Distribution	1	6,523	6,523	18
V11-1,2	Wyoming Distribution	Wyoming Distribution				19
V11-1,2,8	Various	Various		180	180	20
				-225,504	-227,314	21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
			<b>2,792</b>	<b>3,594,930</b>	<b>3,566,058</b>	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)  
(Including transactions referred to as 'wheeling')

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

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

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

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
3,410		623	4,033	1
		439	439	2
	29,905	1,269	31,174	3
	1,059	45	1,104	4
4,098		5,877	9,975	5
		19	19	6
		10,432	10,432	7
677			677	8
3,930,009		869,139	4,799,148	9
		14,456	14,456	10
	8,364	1,235	9,599	11
1,165,487		244,267	1,409,754	12
		6,073	6,073	13
		29,925	29,925	14
540,500		150,000	690,500	15
		12,127	12,127	16
				17
20,962		26,456	47,418	18
		100	100	19
	591	25	616	20
		-639,894	-639,894	21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
<b>14,257,551</b>	<b>3,370,420</b>	<b>6,891,970</b>	<b>24,519,941</b>	

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
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**Schedule Page: 328 Line No.: 1 Column: c**

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

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

Legacy contract executed between PacifiCorp and Arizona Public Service Company concerning the exchange of transmission services over agreed-upon facilities (Restated Transmission Service Agreement between PacifiCorp and Arizona Public Service Company, Rate Schedule 436). The contract terminates October 31, 2020. See also page 332, Transmission of electric by others, in this Form 3-Q.

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

Glenn Canyon/Four Corners Substation

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

Network Transmission Service under the Open Access Transmission Tariff (2nd Revised Service Agreement 505) terminating no earlier than 12-months from notice by the customer.

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

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

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

Network Transmission Service under the Open Access Transmission Tariff (2nd Revised Service Agreement 505) terminating no earlier than 12-months from notice by the customer.

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

2012 annual transmission services true-up charge.

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

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

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

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service.

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

This footnote applies to all occurrences of "Black Hills/Colorado Electric Utility Company" on pages 328 - 330. Complete name is Black Hills/Colorado Electric Utility Company, L.P.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PacifiCorp Energy, a business unit of PacifiCorp responsible for electric generation and

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commodity trading activities.

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

Network transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 347) terminating on December 31, 2017.

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

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

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

PacifiCorp Energy, a business unit of PacifiCorp responsible for electric generation and commodity trading activities.

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

Network transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 347) terminating on December 31, 2017.

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

2012 annual transmission services true-up charge.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Transmission resales, amount paid by seller. Scheduling, system control and dispatch service. Reactive supply and voltage control service.

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

PacifiCorp Energy, a business unit of PacifiCorp responsible for electric generation and commodity trading activities.

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

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

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

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

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

PacifiCorp Energy, a business unit of PacifiCorp responsible for electric generation and commodity trading activities.

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

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

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

2012 annual transmission services true-up charge.

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

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

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

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

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

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

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

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

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

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

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

Point-to-point transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 656) terminating on August 31, 2030.

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

Lost Creek Hydro Plant

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

Reactive supply and voltage control service.

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

Point-to-point transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 656) terminating on August 31, 2030.

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

Lost Creek Hydro Plant

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

2012 annual transmission services true-up charge.

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

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (7th Revised Service Agreement 229) terminating on September 30, 2028.

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

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

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

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

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

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (7th Revised Service Agreement 229) terminating on September 30, 2028.

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

2012 annual transmission services true-up charge.

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

This footnote applies to all occurrences of "Benton REA" on pages 328 - 330. Complete name is Benton Rural Electric Association.

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

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (2nd Revised Service Agreement 539) terminating on September 30, 2028.

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

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
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Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service.

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

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (2nd Revised Service Agreement 539) terminating on September 30, 2028.

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

2012 annual transmission services true-up charge.

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

This footnote applies to all occurrences of "Umatilla Electric & Columbia" on pages 328 - 330. Complete name is Umatilla Electric Cooperative Association and Columbia Basin Electric Cooperative, Inc.

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

Network transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 538) terminating on September 30, 2028.

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

Scheduling, system control and dispatch service. Regulation and frequency response service.

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

Network transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 538) terminating on September 30, 2028.

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

2012 annual transmission services true-up charge.

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

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

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

Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 179) terminating on September 30, 2025.

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

Reactive supply and voltage control service.

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

Point-to-point transmission service under the Open Access Transmission Tariff (4th Revised Service Agreement 179) terminating on September 30, 2025.

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

2012 annual transmission services true-up charge.

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

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

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

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract.

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

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

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

White Swan/Toppenish Substations

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

Distribution voltage service charge. Primary delivery service. Penalty revenues covering imbalance charges per Schedules 4 and 9. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service.

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

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



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

White Swan/Toppenish Substations

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

2012 annual transmission services true-up charge.

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

Legacy contract (1st Revised Rate Schedule 299) executed between PacifiCorp and BPA for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Contract terminates with three years notice by BPA or five years notice by PacifiCorp. PacifiCorp provided notice of termination in June 2011.

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

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

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

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

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

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

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

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

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

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

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

Network transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 735) terminating on September 30, 2028.

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

Chelatchie/View 115kV

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

Penalty revenues covering imbalance charges per Schedules 4 and 9. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service.

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

Network transmission service under the Open Access Transmission Tariff (1st Revised Service Agreement 735) terminating on September 30, 2028.

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

Chelatchie/View 115kV

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

2012 annual transmission services true-up charge.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Legacy contract (Rate Schedule 234) providing for transmission and operation of Swift Hydroelectric Plant No. 2, and for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Agreement may be terminated subsequent to the termination of the Power Contract as defined in the agreement by the customer providing at least six months written notice and specifying the date on which the customer will assume responsibility of operations and maintenance of Swift Hydroelectric Plant No. 2.

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

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and or proportional use as defined in the contract.

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

This footnote applies to all occurrences of "Deseret Generation & Trans." on pages 328 - 330. Complete name is Deseret Generation and Transmission Cooperative.

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

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

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termination upon mutual agreement.

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

Distribution voltage service charge. Meter interrogation services. Penalty revenues covering imbalance charges per Schedules 4 and 9. Scheduling, system control and dispatch service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

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

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

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

2012 annual transmission services true-up charge.

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

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

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

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract.

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

PacifiCorp Energy, a business unit of PacifiCorp responsible for electric generation and commodity trading activities.

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

Service agreement 761 executed between PacifiCorp and Foote Creek III, LLC (Seawest) for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Terminating March 1, 2024.

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

Distribution voltage service charge.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

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

Iberdrola Renewables, LLC and Utah Associated Municipal Power Systems.

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

Ancillary services under the Open Access Transmission Tariff (1st Revised Service

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Agreement 476) in effect until superseded.

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

Long Hollow, WY Switching Station

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

Long Hollow, WY Switching Station

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

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

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

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

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

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

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

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

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

2012 annual transmission services true-up charge.

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

Network transmission service under the Open Access Transmission Tariff (Service Agreement 742) terminating on April 30, 2018.

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

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service.

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

Legacy contract (Rate Schedule 427) executed between PacifiCorp and Idaho Power Company concerning the exchange of transmission services over agreed-upon facilities (Draft Transmission Service Agreement between PacifiCorp and Idaho Power Company, Draft 1 - 5/19/95 ("Goshen Agreement")). Termination of this agreement occurs at the end of the calendar month following the earlier of the effectiveness of a replacement contract, or upon three years written notice of termination as long as PacifiCorp has facilities in place to serve PacifiCorp's Big Grassy load. See also page 332, Transmission of electricity by others, of this Form 3-Q.

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

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

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

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

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

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

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

2012 annual transmission services true-up charge.

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

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

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

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

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

Legacy contract (Rate Schedule 257) executed between PacifiCorp and Idaho Power Company for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge for the Antelope Substation terminating coterminous with the Idaho/United States Department of Energy Supply Agreement.

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

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
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Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge.

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

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

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

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

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

Legacy contract (Rate Schedule 203) executed between PacifiCorp and Idaho Power Company for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge (Service Agreement 203) for the Bridger Pump Substation. Agreement terminates upon 12-months written notice.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

This footnote applies to all occurrences of "JP Morgan Ventures Energy Corp." on pages 328 - 330. Complete name is JP Morgan Ventures Energy Corporation.

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

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

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

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

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

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

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

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
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Unauthorized use of transmission service. Penalty revenues covering imbalance charges per Schedules 4 and 9. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

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

Legacy contract (3rd Revised Rate Schedule 302) executed between PacifiCorp and Moon Lake Electric Association for transmission and interconnection service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Either party may terminate the agreement at any time after October 14, 2016, by providing two years written notice.

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

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and or proportional use as defined in the contract.

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

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

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

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

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

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

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

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

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

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

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

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

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

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

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

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

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

This footnote applies to all occurrences of "Nevada Power Company" on pages 328 - 330. 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.

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

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

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

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

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

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

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

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

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

The footnote applies to all occurrences of "Grant County PUD" on pages 328 - 330. Complete name is Grant County Public Utility District.

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

Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 733) terminating on November 30, 2017.

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

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
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V11-1-3,5-6,7,9

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

Penalty revenues covering imbalance charges per Schedules 4 and 9. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

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

Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 733) terminating on November 30, 2017.

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

2012 annual transmission services true-up charge.

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

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

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

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

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

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

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

Unauthorized use of transmission service. Scheduling, system control and dispatch service. Reactive supply and voltage control service.

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

Transmission service under the Open Access Transmission Tariff (6th Revised Service Agreement 299). Service provided pursuant to rules and regulations of Oregon Direct Access. Agreement termination upon notification pursuant to Oregon Direct Access and Open Access Transmission Tariff.

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

Penalty revenue covering imbalance charges per Schedules 4 and 9. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service.

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

Transmission service under the Open Access Transmission Tariff (6th Revised Service Agreement 299). Service provided pursuant to rules and regulations of Oregon Direct Access. Agreement termination upon notification pursuant to Oregon Direct Access and Open Access Transmission Tariff.

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

2012 annual transmission services true-up charge.

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

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

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

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

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

Legacy contract (Rate Schedule 607) executed between PacifiCorp and Pacific Gas and Electric Company for transmission service over agreed-upon facilities (Malin to Round Mountain) and/or subject to a sole-use or facilities charge. Terminating December 31, 2017. See PacifiCorp, Docket No. ER07-882, et al, Settlement Agreement, Appendix 2 (filed November 20, 2007).

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

Malin to Indian Springs line segment

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

Malin to Indian Springs line segment

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

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
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**Schedule Page: 328.1 Line No.: 33 Column: b**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

This footnote applies to all occurrences of "Sheridan-Johnson Rural Elect." on pages 328 - 330. Complete name is Sheridan-Johnson Rural Electric Association.

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

Agreement providing for transmission service from Western Area Power Administration's Casper Substation in Wyoming and Yellowtail Substation in Montana to Sheridan-Johnson Rural Electric Association's load at PacifiCorp's Buffalo Substation in Wyoming.

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

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

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

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

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

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

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

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

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

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

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

2012 annual transmission services true-up charge.

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

Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 700) terminating on March 31, 2017.

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

Scheduling, system control and dispatch service.

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

Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 700) terminating on March 31, 2017.

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

2012 annual transmission services true-up charge. Scheduling, system control and dispatch service.



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**Schedule Page: 328.2 Line No.: 6 Column: d**  
Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 701) terminating on March 31, 2017.

**Schedule Page: 328.2 Line No.: 6 Column: m**  
Scheduling, system control and dispatch service.

**Schedule Page: 328.2 Line No.: 7 Column: d**  
Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 701) terminating on March 31, 2017.

**Schedule Page: 328.2 Line No.: 7 Column: m**  
2012 annual transmission services true-up charge. Scheduling, system control and dispatch service.

**Schedule Page: 328.2 Line No.: 8 Column: d**  
Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 702) terminating on March 31, 2017.

**Schedule Page: 328.2 Line No.: 8 Column: m**  
Scheduling, system control and dispatch service.

**Schedule Page: 328.2 Line No.: 9 Column: d**  
Point-to-point transmission service under the Open Access Transmission Tariff (2nd Revised Service Agreement 702) terminating on March 31, 2017.

**Schedule Page: 328.2 Line No.: 9 Column: m**  
2012 annual transmission services true-up charge. Scheduling, system control and dispatch service.

**Schedule Page: 328.2 Line No.: 10 Column: d**  
Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 748) terminating on December 31, 2018.

**Schedule Page: 328.2 Line No.: 10 Column: m**  
Scheduling, system control and dispatch service.

**Schedule Page: 328.2 Line No.: 11 Column: d**  
Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 749) terminating on December 31, 2018.

**Schedule Page: 328.2 Line No.: 11 Column: m**  
Scheduling, system control and dispatch service.

**Schedule Page: 328.2 Line No.: 12 Column: b**  
Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 12 Column: c**  
Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 12 Column: d**  
Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.2 Line No.: 12 Column: m**  
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

**Schedule Page: 328.2 Line No.: 13 Column: b**  
Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 13 Column: c**  
Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

**Schedule Page: 328.2 Line No.: 13 Column: d**  
Non-firm or short-term firm transmission service under the Open Access Transmission Tariff between various parties and points.

**Schedule Page: 328.2 Line No.: 13 Column: m**  
Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

**Schedule Page: 328.2 Line No.: 14 Column: b**  
Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

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

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
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Various signatories to the Volume 11 Point-to-Point Transmission Tariff.

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

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

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

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

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

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

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

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

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

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

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

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

**Schedule Page: 328.2 Line No.: 16 Column: a**

This footnote applies to all occurrences of "Public Svc. Co. of CO" on pages 328 - 330. Complete name is Public Service Company of Colorado.

**Schedule Page: 328.2 Line No.: 16 Column: b**

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

**Schedule Page: 328.2 Line No.: 16 Column: c**

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

**Schedule Page: 328.2 Line No.: 16 Column: d**

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

**Schedule Page: 328.2 Line No.: 16 Column: m**

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

**Schedule Page: 328.2 Line No.: 17 Column: b**

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

**Schedule Page: 328.2 Line No.: 17 Column: c**

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

**Schedule Page: 328.2 Line No.: 17 Column: d**

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

**Schedule Page: 328.2 Line No.: 17 Column: m**

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

**Schedule Page: 328.2 Line No.: 18 Column: b**

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

**Schedule Page: 328.2 Line No.: 18 Column: c**

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

**Schedule Page: 328.2 Line No.: 18 Column: d**

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

**Schedule Page: 328.2 Line No.: 18 Column: m**

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

**Schedule Page: 328.2 Line No.: 19 Column: b**

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

**Schedule Page: 328.2 Line No.: 19 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (Service

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Agreement 751) terminating on September 30, 2018.

**Schedule Page: 328.2 Line No.: 19 Column: m**

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

**Schedule Page: 328.2 Line No.: 20 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (Service Agreement 765) terminating on November 30, 2018.

**Schedule Page: 328.2 Line No.: 20 Column: m**

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

**Schedule Page: 328.2 Line No.: 21 Column: d**

Point-to-point transmission service under the Open Access Transmission Tariff (9th Revised Service Agreement 289) terminating on October 31, 2014.

**Schedule Page: 328.2 Line No.: 21 Column: m**

2012 annual transmission services true-up charge. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

**Schedule Page: 328.2 Line No.: 22 Column: a**

This footnote applies to all occurrences of "Sierra Pacific Power Company" on pages 328 - 330. 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.

**Schedule Page: 328.2 Line No.: 22 Column: b**

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

**Schedule Page: 328.2 Line No.: 22 Column: c**

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

**Schedule Page: 328.2 Line No.: 22 Column: d**

Legacy contract (Rate Schedule 674) executed between PacifiCorp and Sierra Pacific Power Company d/b/a NV Energy for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Terminating September 2022.

**Schedule Page: 328.2 Line No.: 22 Column: m**

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

**Schedule Page: 328.2 Line No.: 23 Column: b**

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

**Schedule Page: 328.2 Line No.: 23 Column: c**

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

**Schedule Page: 328.2 Line No.: 23 Column: d**

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

**Schedule Page: 328.2 Line No.: 23 Column: m**

Unauthorized use of transmission service. Penalty revenues covering imbalance charges per Schedules 4 and 9. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

**Schedule Page: 328.2 Line No.: 24 Column: b**

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

**Schedule Page: 328.2 Line No.: 24 Column: c**

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

**Schedule Page: 328.2 Line No.: 24 Column: d**

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

**Schedule Page: 328.2 Line No.: 24 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

**Schedule Page: 328.2 Line No.: 25 Column: c**

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
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Southern California Public Power Authority

**Schedule Page: 328.2 Line No.: 25 Column: d**

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

**Schedule Page: 328.2 Line No.: 25 Column: m**

Unauthorized use of transmission service. Penalty revenues covering imbalance charges per Schedules 4 and 9.

**Schedule Page: 328.2 Line No.: 26 Column: d**

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

**Schedule Page: 328.2 Line No.: 26 Column: m**

2012 annual transmission services true-up charge.

**Schedule Page: 328.2 Line No.: 27 Column: d**

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

**Schedule Page: 328.2 Line No.: 27 Column: m**

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

**Schedule Page: 328.2 Line No.: 28 Column: b**

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

**Schedule Page: 328.2 Line No.: 28 Column: c**

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

**Schedule Page: 328.2 Line No.: 28 Column: d**

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

**Schedule Page: 328.2 Line No.: 28 Column: m**

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

**Schedule Page: 328.2 Line No.: 29 Column: b**

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

**Schedule Page: 328.2 Line No.: 29 Column: c**

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

**Schedule Page: 328.2 Line No.: 29 Column: d**

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

**Schedule Page: 328.2 Line No.: 29 Column: m**

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

**Schedule Page: 328.2 Line No.: 30 Column: b**

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

**Schedule Page: 328.2 Line No.: 30 Column: c**

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

**Schedule Page: 328.2 Line No.: 30 Column: d**

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

**Schedule Page: 328.2 Line No.: 30 Column: m**

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

**Schedule Page: 328.2 Line No.: 31 Column: c**

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

**Schedule Page: 328.2 Line No.: 31 Column: d**

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

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Service Agreement 568) terminating April 30, 2029.

**Schedule Page: 328.2 Line No.: 31 Column: e**

V11-1-3,5-6,7,9

**Schedule Page: 328.2 Line No.: 31 Column: m**

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

**Schedule Page: 328.2 Line No.: 32 Column: c**

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

**Schedule Page: 328.2 Line No.: 32 Column: d**

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

**Schedule Page: 328.2 Line No.: 32 Column: e**

V11-1-3,5-6,7,9

**Schedule Page: 328.2 Line No.: 32 Column: m**

2012 annual transmission services true-up charge.

**Schedule Page: 328.2 Line No.: 33 Column: b**

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

**Schedule Page: 328.2 Line No.: 33 Column: c**

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

**Schedule Page: 328.2 Line No.: 33 Column: d**

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

**Schedule Page: 328.2 Line No.: 33 Column: m**

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

**Schedule Page: 328.2 Line No.: 34 Column: a**

This footnote applies to all occurrences of "Tri-State Generation & Trans." on pages 328 - 330. Complete name is Tri-State Generation and Transmission Association, Inc.

**Schedule Page: 328.2 Line No.: 34 Column: b**

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

**Schedule Page: 328.2 Line No.: 34 Column: d**

Legacy contract (2nd Revised Rate Schedule 123) executed between PacifiCorp and Tri-State Generation and Transmission Association, Inc. for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Terminating October 1, 2014.

**Schedule Page: 328.3 Line No.: 1 Column: b**

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

**Schedule Page: 328.3 Line No.: 1 Column: d**

Network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 628) terminating on June 30, 2021.

**Schedule Page: 328.3 Line No.: 1 Column: m**

Penalty revenues covering imbalance charges per Schedules 4 and 9. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service.

**Schedule Page: 328.3 Line No.: 2 Column: b**

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

**Schedule Page: 328.3 Line No.: 2 Column: d**

Network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 628) terminating on June 30, 2021.

**Schedule Page: 328.3 Line No.: 2 Column: m**

2012 annual transmission services true-up charge.

**Schedule Page: 328.3 Line No.: 3 Column: b**

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

**Schedule Page: 328.3 Line No.: 3 Column: c**

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

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

**Schedule Page: 328.3 Line No.: 3 Column: d**

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

**Schedule Page: 328.3 Line No.: 3 Column: m**

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

**Schedule Page: 328.3 Line No.: 4 Column: b**

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

**Schedule Page: 328.3 Line No.: 4 Column: c**

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

**Schedule Page: 328.3 Line No.: 4 Column: d**

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

**Schedule Page: 328.3 Line No.: 4 Column: m**

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

**Schedule Page: 328.3 Line No.: 5 Column: d**

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (Service Agreement 506) terminating upon written notification.

**Schedule Page: 328.3 Line No.: 5 Column: m**

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

**Schedule Page: 328.3 Line No.: 6 Column: d**

Network transmission service and distribution delivery service under the Open Access Transmission Tariff (Service Agreement 506) terminating upon written notification.

**Schedule Page: 328.3 Line No.: 6 Column: m**

2012 annual transmission services true-up charge.

**Schedule Page: 328.3 Line No.: 7 Column: c**

This footnote applies to all occurrences of "Weber Basin Water Conserv." on pages 328 - 330. Complete name is Weber Basin Water Conservancy District.

**Schedule Page: 328.3 Line No.: 7 Column: d**

Legacy contract (3rd Revised Rate Schedule 286) executed between PacifiCorp and United States Department of the Interior Bureau of Reclamation, Weber Basin Water Conservancy District for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge for energy deliveries at and below 138kV. Agreement termination any time after April 1, 2040 with 4 years written notification.

**Schedule Page: 328.3 Line No.: 7 Column: m**

Energy consumption charge for deliveries at and below 138kV.

**Schedule Page: 328.3 Line No.: 8 Column: d**

Legacy contract (3rd Amended Rate Schedule 67) executed between PacifiCorp and United States Department of the Interior Bureau of Reclamation, Crooked River Irrigation District for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge. Agreement termination with one year written notice.

**Schedule Page: 328.3 Line No.: 9 Column: b**

This footnote applies to all occurrences of "Utah Associated Municipal Power" on pages 328 - 330. Complete name is Utah Associated Municipal Power Systems.

**Schedule Page: 328.3 Line No.: 9 Column: d**

Legacy contract executed between PacifiCorp and Utah Associated Municipal Power Systems for transmission service over agreed-upon facilities (3rd Amended and Restated Transmission Service and Operating Agreement, 3rd Revised Rate Schedule 297). Agreement subject to termination upon mutual agreement and replacement agreements are in effect.

**Schedule Page: 328.3 Line No.: 9 Column: m**

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

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

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

**Schedule Page: 328.3 Line No.: 10 Column: d**

Legacy contract executed between PacifiCorp and Utah Associated Municipal Power Systems for transmission service over agreed-upon facilities (3rd Amended and Restated Transmission Service and Operating Agreement, 3rd Revised Rate Schedule 297). Agreement subject to termination upon mutual agreement and replacement agreements are in effect.

**Schedule Page: 328.3 Line No.: 10 Column: m**

2012 annual transmission services true-up charge.

**Schedule Page: 328.3 Line No.: 11 Column: b**

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

**Schedule Page: 328.3 Line No.: 11 Column: c**

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

**Schedule Page: 328.3 Line No.: 11 Column: d**

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

**Schedule Page: 328.3 Line No.: 11 Column: m**

Scheduling, system control and dispatch service. Reactive supply and voltage control service. Generation regulation and frequency response service.

**Schedule Page: 328.3 Line No.: 12 Column: d**

Legacy contract (5th Revised Rate Schedule 637) executed between PacifiCorp and Utah Municipal Power Agency for transmission service over agreed-upon facilities (Amended and Restated Transmission Service and Operating Agreement). Subject to termination upon mutual agreement and replacement agreements are in effect.

**Schedule Page: 328.3 Line No.: 12 Column: m**

Penalty revenues covering imbalance charges per Schedules 4 and 9. Scheduling, system control and dispatch service. Reactive supply and voltage control service. Regulation and frequency response service. Operating reserve - spinning reserve service. Operating reserve - supplemental reserve service.

**Schedule Page: 328.3 Line No.: 13 Column: d**

Legacy contract (5th Revised Rate Schedule 637) executed between PacifiCorp and Utah Municipal Power Agency for transmission service over agreed-upon facilities (Amended and Restated Transmission Service and Operating Agreement). Subject to termination upon mutual agreement and replacement agreements are in effect.

**Schedule Page: 328.3 Line No.: 13 Column: m**

2012 annual transmission services true-up charge.

**Schedule Page: 328.3 Line No.: 14 Column: c**

This footnote applies to all occurrences of "Portland General Electric Co" on pages 328 - 330. Complete name is Portland General Electric Company.

**Schedule Page: 328.3 Line No.: 14 Column: d**

Legacy contract (Rate Schedule 591) executed between PacifiCorp and Warm Springs Power Enterprises for transmission service over agreed-upon facilities and/or subject to sole-use or facilities charge. Agreement terminating January 31, 2032.

**Schedule Page: 328.3 Line No.: 14 Column: f**

Pelton Reregulating Station

**Schedule Page: 328.3 Line No.: 14 Column: m**

Charge for transmission service over agreed-upon facilities and/or subject to a sole-use or facilities charge based on a capacity factor and/or proportional use as defined in the contract.

**Schedule Page: 328.3 Line No.: 15 Column: c**

Various Western Area Power Administration customers in PacifiCorp's control area.

**Schedule Page: 328.3 Line No.: 15 Column: d**

Legacy contract (Rated 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

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

customers for deliveries of Colorado River Storage Project power and energy. Agreement termination upon three years after written notice and mutual consent.

**Schedule Page: 328.3 Line No.: 15 Column: m**

Fixed termination fee associated with a contract cancellation applied for the duration of this agreement.

**Schedule Page: 328.3 Line No.: 16 Column: c**

Various Western Area Power Administration customers in PacifiCorp's control area.

**Schedule Page: 328.3 Line No.: 16 Column: d**

Legacy contract (Rate Schedule 263) executed between PacifiCorp and Western Area Power Administration for transmission and interconnection service over agreed-upon facilities and/or subject to a sole-use or facilities charge for load service to low voltage customers for deliveries of power and energy from Salt Lake City Area Integrated Projects, including the Colorado River Storage Projects, to certain municipalities at service below 138kV. Agreement termination upon three years after written notice and mutual consent.

**Schedule Page: 328.3 Line No.: 16 Column: m**

Charges for low-voltage transmission of power and energy.

**Schedule Page: 328.3 Line No.: 17 Column: c**

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

**Schedule Page: 328.3 Line No.: 17 Column: d**

Legacy contract (Rate Schedule 664) executed between PacifiCorp and Western Area Power Administration concerning the exchange of transmission services over agreed-upon facilities. The contract terminates 50 years from execution. See also page 328, Transmission of electricity for others, of this Form 3-Q.

**Schedule Page: 328.3 Line No.: 18 Column: d**

Evergreen network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 175).

**Schedule Page: 328.3 Line No.: 18 Column: m**

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

**Schedule Page: 328.3 Line No.: 19 Column: d**

Evergreen network transmission service under the Open Access Transmission Tariff (3rd Revised Service Agreement 175).

**Schedule Page: 328.3 Line No.: 19 Column: m**

2012 annual transmission services true-up charge.

**Schedule Page: 328.3 Line No.: 20 Column: a**

This footnote applies to all occurrences of "Western Area Power Adm. CO MO" on pages 328 - 330. Complete name is Western Area Power Administration Colorado Missouri.

**Schedule Page: 328.3 Line No.: 20 Column: c**

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

**Schedule Page: 328.3 Line No.: 20 Column: d**

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

**Schedule Page: 328.3 Line No.: 20 Column: m**

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

**Schedule Page: 328.3 Line No.: 21 Column: m**

Represents the difference between actual wheeling revenues for the period as reflected on the individual line items within this schedule and the accruals credited to FERC account 456.1, Revenues from transmission of electricity for others.



**TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)**  
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Magawatt-hours Received (c)	Magawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Arizona Public Service	LFP	138,038	138,038	424,017			424,017
2	Arizona Public Service	NF	20,226	20,226	104,873			104,873
3	Arizona Public Service	OS					3,957	3,957
4	Arizona Public Service	OS						
5	Arizona Public Service	SFP	12,750	12,750	107,740			107,740
6	Ashland, City of	FNS	517	517		5,177		5,177
7	Avista Corporation	FNS	18,416	18,967	58,497			58,497
8	Avista Corporation	NF	5,089	5,089	29,363			29,363
9	Basin Elect. Power Coop	NF	1,360	1,360		2,026		2,026
10	Big Horn Rural Electric	OLF					51,526	51,526
11	Black Hills Power, Inc.	AD			-164			-164
12	Black Hills Power, Inc.	NF	12	12	12			12
13	Black Hills Power, Inc.	OS					13	13
14	Bonneville Power Admin	AD					164,588	164,588
15	Bonneville Power Admin	FNS			1,598,812			1,598,812
16	Bonneville Power Admin	LFP	1,193,618	1,193,618	13,957,599			13,957,599
	<b>TOTAL</b>		4,104,824	4,230,211	30,082,292	2,349,404	4,401,313	36,833,009

**TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)**  
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Magawatt-hours Received (c)	Magawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Bonneville Power Admin	NF	13,833	13,833		68,550		68,550
2	Bonneville Power Admin	OLF	1,117,360	1,169,527	8,466,574		28,213	8,494,787
3	Bonneville Power Admin	OS	3,948	3,948			274,099	274,099
4	Bonneville Power Admin	OS						
5	Bonneville Power Admin	SFP	468,012	468,012		2,294,960		2,294,960
6	CA Ind. Sys. Operator	AD				-40,714	-61,805	-102,519
7	CA Ind. Sys. Operator	OS					25,708	25,708
8	CA Ind. Sys. Operator	SFP	2,482	2,482		19,405		19,405
9	Deseret Gen & Trans	LFP	49,258	49,258	1,173,411			1,173,411
10	Deseret Gen & Trans	NF	11,218	11,218	74,104			74,104
11	El Paso Electric Co.	NF	28,195	28,195	22,165			22,165
12	El Paso Electric Co.	OS					2,716	2,716
13	Flathead Elect Coop Inc	OS					21,188	21,188
14	Idaho Power Company	FNS			2,336			2,336
15	Idaho Power Company	LFP	390,220	441,600	1,140,000			1,140,000
16	Idaho Power Company	NF	207,751	225,793	647,682			647,682
	<b>TOTAL</b>		4,104,824	4,230,211	30,082,292	2,349,404	4,401,313	36,833,009

Name of Respondent  
PacifiCorp

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
/ /

Year/Period of Report  
End of 2014/Q3

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)  
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Magawatt-hours Received (c)	Magawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Idaho Power Company	OS			-2,440		3,358,509	3,356,069
2	Idaho Power Company	OS						
3	LA Dept of Water & Pwr	NF	3,317	3,317	35,857			35,857
4	LA Dept of Water & Pwr	OS					5,009	5,009
5	Moon Lake Elect. Assoc.	FNS					72,791	72,791
6	Nevada Power Company	NF	14,799	14,799	105,784			105,784
7	Nevada Power Company	OS					30,314	30,314
8	Nevada Power Company	SFP	23,400	23,400	115,500			115,500
9	NorthWestern Corp.	NF	6,403	6,835	29,607			29,607
10	NorthWestern Corp.	OS					2,848	2,848
11	NorthWestern Corp.	SFP	6,216	6,216	27,222			27,222
12	Platte River Pwr Auth	LFP	48,021	48,021	212,425			212,425
13	Platte River Pwr Auth	OS					2,174	2,174
14	Portland Gen. Electric	OLF					235	235
15	Public Service Co of CO	LFP	45,882	47,289	247,658			247,658
16	Public Service Co of NM	OS					1,491	1,491
	<b>TOTAL</b>		4,104,824	4,230,211	30,082,292	2,349,404	4,401,313	36,833,009

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)  
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Magawatt-hours Received (c)	Magawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Public Service Co of NM	SFP	6,752	6,752	46,970			46,970
2	Salt River Project	NF	40,035	40,035	108,080			108,080
3	Salt River Project	OS					17,729	17,729
4	Sierra Pacific Power Co	NF	9,855	9,855	72,525			72,525
5	Sierra Pacific Power Co	OS					9,663	9,663
6	Surprise Valley Electr.	OLF					2,245	2,245
7	Tri-State Gen & Transm	LFP	16,796	18,204	247,658			247,658
8	Tri-State Gen & Transm	NF	3,115	3,115	20,814			20,814
9	Tri-State Gen & Transm	OS					5,355	5,355
10	Tucson Electric Power	LFP	48,576	48,576	149,110			149,110
11	Tucson Electric Power	NF	1,708	1,708	11,136			11,136
12	Tucson Electric Power	OS					14,328	14,328
13	Westport Field Svc LLC	LFP			-926,377			-926,377
14	Western Area Power Admn	AD			13,479		3,613	17,092
15	Western Area Power Admn	FNS			1,654,020			1,654,020
16	Western Area Power Admn	LFP	85,185	85,185				
	<b>TOTAL</b>		4,104,824	4,230,211	30,082,292	2,349,404	4,401,313	36,833,009

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)  
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Western Area Power Admn	NF	47,872	47,872	82,189			82,189
2	Western Area Power Admn	OS					295,668	295,668
3	Western Area Power Admn	OS						
4	Western Area Power Admn	SFP	14,589	14,589	24,054			24,054
5	Accrual						69,138	69,138
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	<b>TOTAL</b>		4,104,824	4,230,211	30,082,292	2,349,404	4,401,313	36,833,009

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

**Schedule Page: 332 Line No.: 1 Column: b**  
Arizona Public Service Company - contract termination dates: January 11, 2041; and May 31, 2047.

**Schedule Page: 332 Line No.: 3 Column: g**  
Ancillary services.

**Schedule Page: 332 Line No.: 4 Column: b**  
Arizona Public Service Company - Legacy contract executed between PacifiCorp and Arizona Public Service Company concerning the exchange of transmission services over agreed-upon facilities (Restated Transmission Service Agreement between PacifiCorp and Arizona Public Service Company, Rate Schedule 436). The contract terminates October 31, 2020. See also page 328, Transmission of electricity for others, of this Form 3-Q.

**Schedule Page: 332 Line No.: 10 Column: b**  
Big Horn Rural Electric Company - contract termination date: March 10, 2015.

**Schedule Page: 332 Line No.: 10 Column: g**  
Use of facilities.

**Schedule Page: 332 Line No.: 11 Column: b**  
Settlement adjustment.

**Schedule Page: 332 Line No.: 11 Column: e**  
Settlement adjustment.

**Schedule Page: 332 Line No.: 13 Column: g**  
Ancillary services.

**Schedule Page: 332 Line No.: 14 Column: b**  
Settlement adjustment.

**Schedule Page: 332 Line No.: 14 Column: g**  
Ancillary services. Use of facilities.

**Schedule Page: 332 Line No.: 16 Column: b**  
Bonneville Power Administration - contract termination dates: November 1, 2014; November 1, 2015; July 1, 2016; December 1, 2016; July 1, 2017; April 1, 2017; November 1, 2017; October 1, 2018; December 1, 2018; October 1, 2027; November 1, 2033; and evergreen.

**Schedule Page: 332.1 Line No.: 2 Column: b**  
Bonneville Power Administration - contract termination dates: October 3, 2014; December 31, 2018; September 30, 2027; and evergreen.

**Schedule Page: 332.1 Line No.: 2 Column: g**  
Use of facilities.

**Schedule Page: 332.1 Line No.: 3 Column: g**  
Ancillary services. Use of facilities.

**Schedule Page: 332.1 Line No.: 4 Column: b**  
Bonneville Power Administration - Legacy contract executed between PacifiCorp and Bonneville Power Administration concerning the exchange of transmission services over agreed-upon facilities ("Midpoint-Meridian Transmission Agreement", Rate Schedule 369). This agreement runs concurrently with the AC Intertie Agreement (Rate Schedule 368), which terminates when the facilities subject to that agreement are taken out of service. See also page 328, Transmission of electricity for others, of this Form 3-Q.

**Schedule Page: 332.1 Line No.: 6 Column: a**  
This footnote applies to all occurrences of "CA Ind. Sys. Operator" on page 332. Complete name is California Independent System Operator Corporation.

**Schedule Page: 332.1 Line No.: 6 Column: b**  
Settlement adjustment.

**Schedule Page: 332.1 Line No.: 6 Column: f**  
Settlement adjustment.

**Schedule Page: 332.1 Line No.: 6 Column: g**  
Ancillary services.

**Schedule Page: 332.1 Line No.: 7 Column: g**  
Ancillary services.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

**Schedule Page: 332.1 Line No.: 9 Column: b**

Deseret Generation & Transmission Cooperative - contract termination dates: January 1, 2018 and September 1, 2018.

**Schedule Page: 332.1 Line No.: 12 Column: g**

Ancillary services.

**Schedule Page: 332.1 Line No.: 13 Column: g**

Use of facilities.

**Schedule Page: 332.1 Line No.: 15 Column: b**

Idaho Power Company - contract termination dates: April 1, 2025 and July 1, 2025.

**Schedule Page: 332.2 Line No.: 1 Column: e**

Credit for unreserved use.

**Schedule Page: 332.2 Line No.: 1 Column: g**

Ancillary services. Use of facilities. PacifiCorp's portion of specified costs of certain facilities.

**Schedule Page: 332.2 Line No.: 2 Column: b**

Idaho Power Company - Legacy Contract (Rate Schedule 427) executed between PacifiCorp and Idaho Power Company concerning the exchange of transmission services over agreed-upon facilities (Draft Transmission Services Agreement between PacifiCorp and Idaho Power Company, Draft 1 - 5/19/95 ("Goshen Agreement")). Termination of this agreement occurs at the end of the calendar month following the earlier of the effectiveness of a replacement contract, or upon three years written notice of termination as long as PacifiCorp has facilities in place to serve PacifiCorp's Big Grassy load. See also page 328, Transmission of electricity for others, in this Form 3-Q.

**Schedule Page: 332.2 Line No.: 3 Column: a**

This footnote applies to all occurrences "LA Dept of Water & Pwr" on page 332. Complete name is Los Angeles Department of Water and Power.

**Schedule Page: 332.2 Line No.: 4 Column: g**

Ancillary services.

**Schedule Page: 332.2 Line No.: 5 Column: g**

Use of facilities.

**Schedule Page: 332.2 Line No.: 6 Column: a**

This footnote applies to all occurrences of "Nevada Power Company" on page 332. Nevada Power Company is a principal subsidiary of NV Energy, Inc., which is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company, PacifiCorp's indirect parent company.

**Schedule Page: 332.2 Line No.: 7 Column: g**

Ancillary services.

**Schedule Page: 332.2 Line No.: 10 Column: g**

Ancillary services.

**Schedule Page: 332.2 Line No.: 12 Column: b**

Platte River Power Authority - contract termination date: October 31, 2017.

**Schedule Page: 332.2 Line No.: 13 Column: g**

Ancillary services.

**Schedule Page: 332.2 Line No.: 14 Column: b**

Portland General Electric Company - contract termination date: Upon two years written notice.

**Schedule Page: 332.2 Line No.: 14 Column: g**

Use of facilities.

**Schedule Page: 332.2 Line No.: 15 Column: b**

Public Service Company of Colorado - contract termination date: The date that all generating plants comprising PacifiCorp resources associated with this agreement have been retired from service or interests transferred.

**Schedule Page: 332.2 Line No.: 16 Column: g**

Ancillary services.

**Schedule Page: 332.3 Line No.: 3 Column: g**

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

Ancillary services.

**Schedule Page: 332.3 Line No.: 4 Column: a**

This footnote applies to all occurrences of "Sierra Pacific Power Co" on page 332. 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.

**Schedule Page: 332.3 Line No.: 5 Column: g**

Ancillary services.

**Schedule Page: 332.3 Line No.: 6 Column: b**

Surprise Valley Electrification Corp. - contract termination date: Evergreen.

**Schedule Page: 332.3 Line No.: 6 Column: g**

Use of facilities.

**Schedule Page: 332.3 Line No.: 7 Column: b**

Tri-State Generation and Transmission Association, Inc. - contract termination date: The date that all generating plants comprising PacifiCorp resources associated with this agreement have been retired from service or interests transferred.

**Schedule Page: 332.3 Line No.: 9 Column: g**

Ancillary services.

**Schedule Page: 332.3 Line No.: 10 Column: b**

Tucson Electric Power Company - contract termination date: December 1, 2015.

**Schedule Page: 332.3 Line No.: 12 Column: g**

Ancillary services.

**Schedule Page: 332.3 Line No.: 13 Column: b**

Westport Field Services, LLC - contract termination date: Evergreen.

**Schedule Page: 332.3 Line No.: 13 Column: e**

Reimbursement for third-party services.

**Schedule Page: 332.3 Line No.: 14 Column: b**

Settlement adjustment.

**Schedule Page: 332.3 Line No.: 14 Column: g**

Ancillary services.

**Schedule Page: 332.3 Line No.: 16 Column: b**

Western Area Power Administration - contract termination date: May 31, 2022.

**Schedule Page: 332.4 Line No.: 2 Column: g**

Ancillary services. Use of facilities.

**Schedule Page: 332.4 Line No.: 3 Column: b**

Western Area Power Administration - Legacy contract (Rate Schedule 664) executed between PacifiCorp and Western Area Power Administration concerning the exchange of transmission services over agreed-upon facilities. The contract terminates 50 years from execution. See also page 328, Transmission of electricity for others, of this Form 3-Q.

**Schedule Page: 332.4 Line No.: 5 Column: g**

Represents the difference between actual wheeling expenses for the period as reflected on the individual line items within this schedule, and the accruals charged to Account 565, Transmission of electricity by others, during this period.



Depreciation, Depletion and Amortization of Electric Plant (Accts 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 Other Limited-Term Electric Plant (Account 404)  (e)	Amortization of Other Electric Plant (Account 405)  (e)	Total  (f)
1	Intangible Plant			29,902,513		29,902,513
2	Steam Production Plant	184,482,118				184,482,118
3	Nuclear Production Plant					
4	Hydraulic Production Plant Conv	23,878,485		205,772		24,084,257
5	Hydraulic Production Plant - Pumped Storage					
6	Other Production Plant	86,215,361				86,215,361
7	Transmission Plant	68,842,140				68,842,140
8	Distribution Plant	99,874,001				99,874,001
9	General Plant	29,761,688		860,842		30,622,530
10	Common Plant					
11	<b>TOTAL ELECTRIC (lines 2 through 10)</b>	493,053,793		30,969,127		524,022,920

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

**Schedule Page: 338 Line No.: 11 Column: b**

Depreciation expense associated with transportation equipment is generally charged to operations and maintenance expense and construction work in progress. During the nine-month period ended September 30, 2014, depreciation expense associated with transportation equipment was \$10,297,782.

**Schedule Page: 338 Line No.: 11 Column: c**

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

AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

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

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	3,242,368	6,030,615	6,341,843	
3	Net Sales (Account 447)	( 1,949)	( 1,100)	( 266,834)	
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)				
7					
8					
9					
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44					
45					
46	TOTAL	3,240,419	6,029,515	6,075,009	

Name of Respondent PacifiCorp	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2014/Q3</u>
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**MONTHLY PEAKS AND OUTPUT**

(1) (1) Report the monthly peak load and energy output. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non- integrated system. In quarter 1 report January, February, and March only. In quarter 2 report April, May, and June only. In quarter 3 report July, August, and September only.

(2) Report on column (b) by month the system's output in Megawatt hours for each month.

(3) Report on column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.

(4) Report on column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.

(5) Report on columns (e) and (f) the specified information for each monthly peak load reported on column (d).

(6) Report Monthly Peak Hours in military time; 0100 for 1:00 AM, 1200 for 12 AM, and 1830 for 6:30 PM, etc.

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (MWH) (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
1	January				0	0
2	February				0	0
3	March				0	0
4	Total					
5	April				0	0
6	May				0	0
7	June				0	0
8	Total					
9	July	6,591,805	649,756	10,314	14	1600
10	August	6,066,021	733,102	9,969	18	1700
11	September	5,625,495	801,195	8,759	17	1500
12	Total	18,283,321	2,184,053	29,042		

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

**Schedule Page: 399 Line No.: 11 Column: d**

Peak load data is acquired from the system operational log which, in some cases, uses schedules to estimate actual values of borderline loads.

**Schedule Page: 399 Line No.: 11 Column: e**

Peak load data is acquired from the system operational log which, in some cases, uses schedules to estimate actual values of borderline loads.

**Schedule Page: 399 Line No.: 11 Column: f**

Peak load data is acquired from the system operational log which, in some cases, uses schedules to estimate actual values of borderline loads. Monthly peak hours from July, August and September are Pacific Daylight Time.

**MONTHLY TRANSMISSION SYSTEM PEAK LOAD**

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

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January	14,394	6	800	8,655	111	3,715		276	1,637
2	February	14,945	6	800	8,912	148	3,715		512	1,658
3	March	13,650	18	800	7,857	110	3,715		483	1,485
4	Total for Quarter 1	42,989			25,424	369	11,145		1,271	4,780
5	April	13,101	1	800	7,663	93	3,715		241	1,389
6	May	14,420	28	1500	8,445	91	3,715		483	1,686
7	June	16,096	24	1700	9,235	86	3,869		1,069	1,837
8	Total for Quarter 2	43,617			25,343	270	11,299		1,793	4,912
9	July	18,020	14	1600	10,614	100	3,842		1,436	2,028
10	August	16,448	11	1600	9,931	111	3,529		937	1,940
11	September	15,109	17	1500	8,962	87	3,458		788	1,814
12	Total for Quarter 3	49,577			29,507	298	10,829		3,161	5,782
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year	136,183			80,274	937	33,273		6,225	15,474

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

**Schedule Page: 400 Line No.: 1 Column: d**  
Pacific Standard Time.

**Schedule Page: 400 Line No.: 2 Column: d**  
Pacific Standard Time.

**Schedule Page: 400 Line No.: 3 Column: d**  
Pacific Standard Time.

**Schedule Page: 400 Line No.: 4 Column: e**  
1st Quarter 2014 Net System Load information was estimated using metering and/or scheduling data. Reflects actual peak net system load for self at time of Transmission System Peak. Peak load includes estimates of the behind-the-meter generation for Q1.

**Schedule Page: 400 Line No.: 4 Column: f**  
1st Quarter 2014 Net System Load information was estimated using metering and/or scheduling data. Reflects actual peak of customers' load at time of Transmission System Peak.

**Schedule Page: 400 Line No.: 4 Column: g**  
1st Quarter 2014 Net System Load information was compiled using reservations in OASIS at time of Transmission System Peak. Long-term firm point-to-point reservations have been adjusted so that the monthly megawatt reservations represent an amount at system input as measured by the transmission system loss factor. This adjustment has been made to ensure that transmission rates are designed fairly and in a non-discriminatory manner and is consistent with the system input measurement utilized for other long-term firm users of PacifiCorp's transmission system, including network service.

**Schedule Page: 400 Line No.: 4 Column: i**  
1st Quarter 2014 Net System Load information was compiled using reservations in OASIS at time of Transmission System Peak.

**Schedule Page: 400 Line No.: 4 Column: j**  
1st Quarter 2014 Net System Load information was estimated using metering, scheduling and/or contractual data. Reflects actual peak and/or contractual demands of customers' load at time of Transmission System Peak.

**Schedule Page: 400 Line No.: 5 Column: d**  
Pacific Daylight Time.

**Schedule Page: 400 Line No.: 6 Column: d**  
Pacific Daylight Time.

**Schedule Page: 400 Line No.: 7 Column: d**  
Pacific Daylight Time.

**Schedule Page: 400 Line No.: 8 Column: e**  
2nd Quarter 2014 Net System Load information was estimated using metering and/or scheduling data. Reflects actual peak net system load for self at time of Transmission System Peak. Peak load includes estimates of the behind-the-meter generation for Q2.

**Schedule Page: 400 Line No.: 8 Column: f**  
2nd Quarter 2014 Net System Load information was estimated using metering and/or scheduling data. Reflects actual peak of customers' load at time of Transmission System Peak.

**Schedule Page: 400 Line No.: 8 Column: g**  
2nd Quarter 2014 Net System Load information was compiled using reservations in OASIS at time of Transmission System Peak. Long-term firm point-to-point reservations have been adjusted so that the monthly megawatt reservations represent an amount at system input as measured by the transmission system loss factor. This adjustment has been made to ensure that transmission rates are designed fairly and in a non-discriminatory manner and is consistent with the system input measurement utilized for other long-term firm users of PacifiCorp's transmission system, including network service.

**Schedule Page: 400 Line No.: 8 Column: i**  
2nd Quarter 2014 Net System Load information was compiled using reservations in OASIS at time of Transmission System Peak.

Name of Respondent PacifiCorp	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q3
FOOTNOTE DATA			

**Schedule Page: 400 Line No.: 8 Column: j**

2nd Quarter 2014 Net System Load information was estimated using metering, scheduling and/or contractual data. Reflects actual peak and/or contractual demands of customers' load at time of Transmission System Peak.

**Schedule Page: 400 Line No.: 9 Column: d**

Pacific Daylight Time.

**Schedule Page: 400 Line No.: 10 Column: d**

Pacific Daylight Time.

**Schedule Page: 400 Line No.: 11 Column: d**

Pacific Daylight Time.

**Schedule Page: 400 Line No.: 12 Column: e**

3rd Quarter 2014 Net System Load information was estimated using metering and/or scheduling data. Reflects actual peak net system load for self at time of Transmission System Peak. Peak load includes estimates of the behind-the-meter generation for Q3.

**Schedule Page: 400 Line No.: 12 Column: f**

3rd Quarter 2014 Net System Load information was estimated using metering and/or scheduling data. Reflects actual peak of customers' load at time of Transmission System Peak.

**Schedule Page: 400 Line No.: 12 Column: g**

3rd Quarter 2014 Net System Load information was compiled using reservations in OASIS at time of Transmission System Peak. Long-term firm point-to-point reservations have been adjusted so that the monthly megawatt reservations represent an amount at system input as measured by the transmission system loss factor. This adjustment has been made to ensure that transmission rates are designed fairly and in a non-discriminatory manner and is consistent with the system input measurement utilized for other long-term firm users of PacifiCorp's transmission system, including network service.

**Schedule Page: 400 Line No.: 12 Column: i**

3rd Quarter 2014 Net System Load information was compiled using reservations in OASIS at time of Transmission System Peak.

**Schedule Page: 400 Line No.: 12 Column: j**

3rd Quarter 2014 Net System Load information was estimated using metering, scheduling and/or contractual data. Reflects actual peak and/or contractual demands of customers' load at time of Transmission System Peak.



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