

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Cash Working	Jim Bridger Mine	Environmental	Customer	Miscellaneous	Miscellaneous
Total Normalized	Capital	Rate Base	Remediation	Advances for	Rate Base	(Cont) Rate Base
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	54,390	-	54,390	-	-	-
19 Total O&M Expenses	54,390	-	54,390	-	-	-
20 Depreciation	(17,991)	-	-	-	-	-
21 Amortization	(170,648)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	50,468	-	(39,827)	-	-	164,472
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(23,507)	-	22,543	-	-	(178,339)
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	34,005	-	-	-	-	-
28 Total Operating Expenses:	(73,283)	-	37,107	-	-	(13,867)
29						
30 Operating Rev For Return:	73,283	-	(37,107)	-	-	13,867
31						
32 Rate Base:						
33 Electric Plant In Service	34,376,389	34,817,396	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(2,720,715)	-	154,916	-	(2,875,631)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(2,855,497)	-	-	-	(2,855,497)	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	12,589	-	-	-	12,589	-
41 Working Capital	(2,741,111)	(618,653)	-	-	(2,122,459)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	(310,403)	-	-	-	(40,111)	-
44 Total Electric Plant:	25,761,253	(618,653)	34,817,396	154,916	(7,881,108)	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,638,711	-	106,879	-	-	1,700,517
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	23,394	-	-	23,394	-	-
52 Customer Service Deposits	(2,980,496)	-	-	-	-	-
53 Miscellaneous Deductions	1,187,981	-	-	-	-	-
54						
55 Total Deductions:	(130,410)	-	106,879	23,394	-	1,700,517
56						
57 Total Rate Base:	25,630,843	(618,653)	34,817,396	261,794	(7,881,108)	1,700,517
58						
59						
60						
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	100,244	-	(54,390)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(495,193)	-	(59,400)	-	-	(69,224)
71 Schedule "M" Deductions	(539,143)	-	-	-	-	(539,143)
72 Income Before Tax	144,194	-	(113,790)	-	-	469,919
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	144,194	-	(113,790)	-	-	469,919
77						
78 Federal Income Taxes	50,468	-	(39,827)	-	-	164,472

	8.6	8.7	8.8	8.9	8.10	8.11	0
	Removal of Colstrip #4 AFUDC	Powerdale Hydro Removal	Trojan Unrecovered Plant Adjustment	Customer Service Deposits	Chehalis Reg Asset - WA	Pro Forma Major Plant Additions Adjustment	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	(17,991)	-	-	-	-	-	-
21 Amortization	-	-	(170,648)	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	(62,275)	(11,902)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	132,289	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	34,005	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(17,991)	-	(100,635)	22,103	-	-	-
29							
30 Operating Rev For Return:	17,991	-	100,635	(22,103)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(441,006)	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	(270,292)	-	-	-	-
44 Total Electric Plant:	(441,006)	-	(270,292)	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	(168,685)	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	(2,980,496)	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	1,187,981	-	-	-	-
54							
55 Total Deductions:	-	-	1,019,296	(2,980,496)	-	-	-
56							
57 Total Rate Base:	(441,006)	-	749,005	(2,980,496)	-	-	-
58							
59							
60							
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	17,991	-	170,648	(34,005)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(17,991)	-	(348,578)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(177,930)	(34,005)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(177,930)	(34,005)	-	-	-
77							
78 Federal Income Taxes	-	-	(62,275)	(11,902)	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Cash Working	Jim Bridger Mine	Environmental	Customer	Miscellaneous	Miscellaneous
Total Normalized	Capital	Rate Base	Remediation	Advances for	Rate Base	(Cont) Rate Base
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	193,140	-	-	-	-	-
21 Amortization	(182,716)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(358,192)	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(919,954)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(1,267,722)	-	-	-	-	-
29						
30 Operating Rev For Return:	(1,732,278)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	11,480,901	1,826,522	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	15,826,136	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	79,881	79,881	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	27,386,919	79,881	1,826,522	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(56,015)	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(5,923,963)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(5,979,978)	-	-	-	-	-
56						
57 Total Rate Base:	21,406,940	79,881	1,826,522	-	-	-
58						
59						
60						
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(3,010,424)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	2,879,761	-	-	-	-	-
71 Schedule "M" Deductions	892,743	-	-	-	-	-
72 Income Before Tax	(1,023,406)	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(1,023,406)	-	-	-	-	-
77						
78 Federal Income Taxes	(358,192)	-	-	-	-	-

	8.6	8.7	8.8	8.9	8.10	8.11	0
	Removal of Colstrip #4 AFUDC	Powerdale Hydro Removal	Trojan Unrecovered Plant Adjustment	Customer Service Deposits	Chehalis Reg Asset - WA	Pro Forma Major Plant Additions Adjustment	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	(3,000,000)	-	-
6 Total Operating Revenues	-	-	-	-	(3,000,000)	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	193,140	-
20 Depreciation	-	(182,716)	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	(312,460)	-
23 Income Taxes: Federal	-	(45,732)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	118,928	-	-	(1,138,530)	99,648	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	(109,520)	-	-	(1,138,530)	(19,672)	-
29							
30 Operating Rev For Return:	-	109,520	-	-	(1,861,470)	19,672	-
31							
32 Rate Base:							
33 Electric Plant in Service	-	-	-	-	-	9,654,379	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	76,136	-	-	15,750,000	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	76,136	-	-	15,750,000	9,654,379	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	(56,015)	-
48 Accum Prov For Amort	-	-	-	-	-	(49,820)	-
49 Accum Def Income Tax	-	387,773	-	-	(6,261,915)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	387,773	-	-	(6,261,915)	(105,836)	-
56							
57 Total Rate Base:	-	463,909	-	-	9,488,085	9,548,543	-
58							
59							
60							
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	182,716	-	-	(3,000,000)	(193,140)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(313,379)	-	-	3,000,000	193,140	-
71 Schedule "M" Deductions	-	-	-	-	-	892,743	-
72 Income Before Tax	-	(130,663)	-	-	-	(892,743)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(130,663)	-	-	-	(892,743)	-
77							
78 Federal Income Taxes	-	(45,732)	-	-	-	(312,460)	-

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Cash Working	Jim Bridger Mine	Environmental	Customer	Miscellaneous	(Cont)
Total Normalized	Capital	Rate Base	Remediation	Advances for	Rate Base	Miscellaneous
		Adjustment		Construction		Rate Base
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	54,390	-	54,390	-	-	-
19 Total O&M Expenses	54,390	-	54,390	-	-	-
20 Depreciation	175,149	-	-	-	-	-
21 Amortization	(353,364)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(307,724)	-	(39,827)	-	-	164,472
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(943,461)	-	22,543	-	-	(178,339)
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	34,005	-	-	-	-	-
28 Total Operating Expenses:	(1,341,005)	-	37,107	-	-	(13,867)
29						
30 Operating Rev For Return:	(1,658,995)	-	(37,107)	-	-	13,867
31						
32 Rate Base:						
33 Electric Plant In Service	45,857,290	36,643,917	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	13,105,421	-	154,916	-	(2,875,631)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(2,855,497)	-	-	-	(2,855,497)	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	12,589	-	-	-	12,589	-
41 Working Capital	(2,661,230)	(538,771)	-	-	(2,122,459)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	(310,403)	-	-	-	(40,111)	-
44 Total Electric Plant:	53,148,172	(538,771)	36,643,917	154,916	(7,881,108)	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(56,015)	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(4,285,252)	-	106,879	-	-	1,700,517
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	23,394	-	-	23,394	-	-
52 Customer Service Deposits	(2,980,496)	-	-	-	-	-
53 Miscellaneous Deductions	1,187,981	-	-	-	-	-
54						
55 Total Deductions:	(6,110,389)	-	106,879	23,394	-	1,700,517
56						
57 Total Rate Base:	47,037,783	(538,771)	36,643,917	261,794	(7,881,108)	1,700,517
58						
59						
60						
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,910,180)	-	(54,390)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	2,384,568	-	(59,400)	-	-	(69,224)
71 Schedule "M" Deductions	353,600	-	-	-	-	(539,143)
72 Income Before Tax	(879,211)	-	(113,790)	-	-	469,919
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(879,211)	-	(113,790)	-	-	469,919
77						
78 Federal Income Taxes	(307,724)	-	(39,827)	-	-	164,472

	8.6 Removal of Colstrip #4 AFUDC	8.7 Powerdale Hydro Removal	8.8 Trojan Unrecovered Plant Adjustment	8.9 Customer Service Deposits	8.10 Chehalis Reg Asset - WA	8.11 Pro Forma Major Plant Additions Adjustment	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	(3,000,000)	-	-
6 Total Operating Revenues	-	-	-	-	(3,000,000)	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	(17,991)	-	-	-	-	193,140	-
21 Amortization	-	(182,716)	(170,648)	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(45,732)	(62,275)	(11,902)	-	(312,460)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	118,928	132,289	-	(1,138,530)	99,648	-
26 Investment Tax Credit Adj.	-	-	-	34,005	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(17,991)	(109,520)	(100,635)	22,103	(1,138,530)	(19,672)	-
29							
30 Operating Rev For Return:	17,991	109,520	100,635	(22,103)	(1,861,470)	19,672	-
31							
32 Rate Base:							
33 Electric Plant In Service	(441,006)	-	-	-	-	9,654,379	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	76,136	-	-	15,750,000	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	(270,292)	-	-	-	-
44 Total Electric Plant:	(441,006)	76,136	(270,292)	-	15,750,000	9,654,379	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	(56,015)	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	387,773	(168,685)	-	(6,261,915)	(49,820)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	(2,980,496)	-	-	-
53 Miscellaneous Deductions	-	-	1,187,981	-	-	-	-
54							
55 Total Deductions:	-	387,773	1,019,296	(2,980,496)	(6,261,915)	(105,836)	-
56							
57 Total Rate Base:	(441,006)	463,909	749,005	(2,980,496)	9,488,085	9,548,543	-
58							
59							
60							
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	17,991	182,716	170,648	(34,005)	(3,000,000)	(193,140)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(17,991)	(313,379)	(348,578)	-	3,000,000	193,140	-
71 Schedule "M" Deductions	-	-	-	-	-	892,743	-
72 Income Before Tax	-	(130,663)	(177,930)	(34,005)	-	(892,743)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(130,663)	(177,930)	(34,005)	-	(892,743)	-
77							
78 Federal Income Taxes	-	(45,732)	(62,275)	(11,902)	-	(312,460)	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Cash Working Capital Adj - Restating	CWC	RES	(618,653)	WA	Situs	(618,653)	Below
			-	WA	Situs	-	
Cash Working Capital Adj- Proforma	CWC	PRO	79,881	WA	Situs	79,881	Below
			<u>(538,771)</u>			<u>(538,771)</u>	

Unadjusted

		<u>WA Allocated</u>	
Total Unadjusted O&M Expenses		245,183,655	1.1
Less Fuel (501 and 547)		(76,965,063)	2.5, 2.9
Less Purchased Power Expenses (555)		(76,496,285)	2.10
		<u>91,722,307</u>	
		1/8	
		<u>11,465,288</u>	2.35

Unadjusted CWC

Restated CWC:

		<u>WA Allocated</u>	
Total Restated O&M Expenses		241,044,429	1.1
Less Fuel (501 and 547)		(73,995,209)	
Less Purchased Power Expenses (555)		(80,276,134)	
		<u>86,773,086</u>	
		1/8	
Restated CWC	(618,653)	<u>10,846,636</u>	

Proforma CWC:

Total Proforma O&M Expenses		241,669,876	1.1
Less Fuel (501 and 547)		(73,981,604)	2.5, 2.9
Less Purchased Power Expenses (555)		(80,276,134)	2.10
		<u>87,412,138</u>	
		1/8	
Proforma CWC	79,881	<u>10,926,517</u>	2.35

Description of Adjustment

This is the Washington cash working capital calculation based on the one-eighth (45-day) O&M methodology.

This is the methodology used by the Bonneville Power Administration to calculate investor-owned utilities' average system costs for the regional exchange credit.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property	399	RES	162,556,537	JBE	21.419%	34,817,396	Below
Other Tangible Property	399	PRO	8,527,721	JBE	21.419%	1,826,522	Below
			<u>171,084,259</u>			<u>36,643,917</u>	

Adjustment Detail

Dec 2008-2009 AMA Balance	162,556,537	8.2.1
December 2010 AMA	171,084,259	8.2.1
Adjustment to December 2010 AMA	<u>8,527,721</u>	Above

Description of Adjustment

PacifiCorp owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 -Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment is necessary to properly reflect the BCC plant investment in the 12-month period. The Bridger Mine adjustment was stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since.

PacifiCorp
 Results of Operations - Dec 2009
 Bridger Mine Rate Base
 WCA 13-Month Average of Monthly Averages
 (000's)

Bridger Total Description	Actual												
	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
1 Structure, Equipment, Mine Dev.	367,484	368,206	371,941	374,897	374,811	376,324	376,377	377,078	377,696	378,018	378,545	385,551	390,747
2 Materials & Supplies	14,350	14,614	14,752	14,111	14,157	14,326	13,895	14,468	14,222	13,661	13,625	13,295	13,463
4 Pit Inventory	17,860	16,142	15,677	17,497	13,722	11,587	14,514	13,307	14,448	15,398	12,124	9,969	16,213
5 Deferred Long Wall Costs	3,757	3,470	3,709	4,874	6,163	5,864	4,947	4,097	3,737	3,204	2,344	1,817	1,445
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(163,234)	(155,162)	(157,057)	(158,859)	(160,657)	(162,660)	(164,613)	(166,599)	(168,528)	(170,528)	(172,374)	(174,469)	(176,428)
8 Bonus Bid / Lease Payable	(1,391)	(1,391)	(1,391)	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	248,825	245,880	247,630	252,521	248,195	245,430	245,121	242,951	241,575	239,754	234,263	239,165	245,440
PacifiCorp Share (66.67%)	165,884	163,920	165,087	168,347	165,464	163,620	163,414	161,567	161,050	159,836	156,175	157,443	163,627

Bridger Total Description	Proforma												
	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	
1 Structure, Equipment, Mine Dev.	395,131	415,369	416,608	417,819	418,909	419,413	421,081	422,090	424,666	427,058	429,231	439,144	439,144
2 Materials & Supplies	13,697	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
4 Pit Inventory	9,053	9,977	5,805	9,856	13,429	15,063	14,670	14,303	14,469	14,142	15,622	17,200	17,200
5 Deferred Long Wall Costs	2,232	3,512	3,401	3,005	2,631	2,211	1,857	1,584	1,189	813	415	146	146
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(178,456)	(181,047)	(183,450)	(185,858)	(188,282)	(190,791)	(193,221)	(195,697)	(198,040)	(200,517)	(203,005)	(205,498)	(205,498)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	241,657	262,025	256,578	259,035	260,900	260,111	258,600	256,604	256,498	255,709	256,476	265,205	265,205
PacifiCorp Share (66.67%)	161,105	174,683	171,052	172,690	173,934	173,407	172,400	171,069	170,998	170,473	170,984	176,804	176,804

Jan 2008-2009 AMA Balance	162,557	Ref 8.2
Jan 2009-2010 AMA Balance	171,084	Ref 8.2

PacifiCorp
 Washington Results of Operation December 2009
 Environmental Remediation

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Environ. Cost Amort. as Booked	925	RES	(1,364,157)	SO	7.420%	(101,223)	8.3.1
Add back Third West Amortization	925	RES	343,657	SO	7.420%	25,500	8.3.1
Add back Minor Remed. Projects Cost	925	RES	1,753,502	SO	7.420%	130,113	8.3.1
Total Adjustment to Expense			<u>733,003</u>			<u>54,390</u>	8.3.1
Adjustment to Rate Base:							
Remove Environ. Reg. Asset as Booked	182M	RES	(7,188,267)	SO	7.420%	(533,380)	8.3.1
Remove Environ. Reg. Asset as Booked	182M	RES	564,548	WA	Situs	564,548	8.3.1
Add back Third West Regulatory Asset	182M	RES	1,667,731	SO	7.420%	123,748	8.3.1
Adjustment to Tax							
Schedule M Addition	SCHMAT	RES	(554,665)	SO	7.420%	(41,157)	8.3.4
Deferred Tax Expense	41110	RES	210,501	SO	7.420%	15,619	8.3.4
Accum Def Inc Tax Balance	283	RES	4,360,220	SG	8.315%	362,545	8.3.4
Schedule M Addition	SCHMAT	RES	(43,743)	WA	Situs	(43,743)	8.3.4
Deferred Tax Expense	41110	RES	224,611	WA	Situs	224,611	8.3.4
Deferred Tax Expense	41010	RES	(208,010)	WA	Situs	(208,010)	8.3.4
Accum Def Inc Tax Balance	190	RES	(43,335)	WA	Situs	(43,335)	8.3.4
Accum Def Inc Tax Balance	283	RES	(165,366)	WA	Situs	(165,366)	8.3.4
Schedule M Addition	SCHMAT	RES	343,657	SO	7.420%	25,500	
Deferred Tax Expense	41110	RES	(130,416)	SO	7.420%	(9,677)	
Accum Def Inc Tax Balance	283	RES	(632,938)	SO	7.420%	(46,965)	

Description of Adjustment

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the treatment of environmental remediation costs in Docket UE-031658. The Commission authorized the Company to record and defer costs prudently incurred in connection with its environmental remediation program. Costs of projects in excess of \$3 million system-wide, incurred from October 2003 through March 2005, are to be deferred and amortized over a ten-year period. Only one project, the Third West Substation Cleanup, qualifies for this treatment. This restating adjustment removes the balance and amortization from FERC accounts 182.391 and 925, except for the Third West Substation Cleanup, and adds the cost for small remediation projects that cannot be deferred, per the Commission's 2005 order.

PacifiCorp
WA Results of Opearions - December 2009
Environmental Remediation - WA Only

Page 8.3.1

Detail of Adjustment to Amortization Expense:

Remove All Booked Environmental Amortization - GL 566700 & 566710
Add Third West Amortization
Add back minor remediation projects from GL 566700 & 566710

(1,364,157) Ref 8.3
343,657 Ref 8.3.2
1,753,502 Ref 8.3.5

Adjustment to Acct 925

733,003 Ref 8.3

Detail of Adjustment to Rate Base:

Remove Actual FERC Acct 1823910 - Dec 2009 WA AMA Balance - SO
Remove Actual FERC Acct 1823910 - Dec 2009 WA AMA Balance - WA
Add Third West - Average of Monthly Averages (Dec 2009)

(7,188,267) B16 pg. 3
564,548 B16 pg. 3
1,667,731 Ref 8.3.2

PacifiCorp
 Results of Operations - December 2009
 Environmental Remediation - WA Only

Amortization 12ME Dec 2009

343,657 Ref 8.3

Description	Date	Amortization	Balance
3rd West Sub. Clean-up	Mar-05	\$	4,291,773.25
	Apr-05		
	May-05		
	Jun-05		
Transfers	Jul-05	\$ (1,212,815.31)	
Activity	Aug-05	\$ 357,614.60	
	Sep-05		
	Oct-05		
	Nov-05		
	Dec-05		
	Jan-06		
	Feb-06		
Amortization	Mar-06	\$ (651,954.98) \$	2,784,617.56
	Apr-06	(28,638.11) \$	2,755,979.46
	May-06	(28,638.11) \$	2,727,341.35
	Jun-06	(28,638.11) \$	2,698,703.25
	Jul-06	(28,638.11) \$	2,670,065.14
	Aug-06	(28,638.11) \$	2,641,427.04
	Sep-06	(28,638.11) \$	2,612,788.93
	Oct-06	(28,638.11) \$	2,584,150.83
	Nov-06	(28,638.11) \$	2,555,512.72
	Dec-06	(28,638.11) \$	2,526,874.62
	Jan-07	(28,638.11) \$	2,498,236.51
	Feb-07	(28,638.11) \$	2,469,598.41
	Mar-07	(28,638.11) \$	2,440,960.30
	Apr-07	(28,638.11) \$	2,412,322.20
	May-07	(28,638.11) \$	2,383,684.09
	Jun-07	(28,638.11) \$	2,355,045.99
	Jul-07	(28,638.11) \$	2,326,407.88
	Aug-07	(28,638.11) \$	2,297,769.78
	Sep-07	(28,638.11) \$	2,269,131.67
	Oct-07	(28,638.11) \$	2,240,493.57
	Nov-07	(28,638.11) \$	2,211,855.46
	Dec-07	(28,638.11) \$	2,183,217.36
	Jan-08	(28,638.11) \$	2,154,579.25
	Feb-08	(28,638.11) \$	2,125,941.15
	Mar-08	(28,638.11) \$	2,097,303.04
	Apr-08	(28,638.11) \$	2,068,664.94
	May-08	(28,638.11) \$	2,040,026.83
	Jun-08	(28,638.11) \$	2,011,388.73
	Jul-08	(28,638.11) \$	1,982,750.62
	Aug-08	(28,638.11) \$	1,954,112.52
	Sep-08	(28,638.11) \$	1,925,474.41
	Oct-08	(28,638.11) \$	1,896,836.31
	Nov-08	(28,638.11) \$	1,868,198.20
	Dec-08	(28,638.11) \$	1,839,560.10
	Jan-09	(28,638.11) \$	1,810,921.99
	Feb-09	(28,638.11) \$	1,782,283.89
	Mar-09	(28,638.11) \$	1,753,645.78
	Apr-09	(28,638.11) \$	1,725,007.68
	May-09	(28,638.11) \$	1,696,369.57
	Jun-09	(28,638.11) \$	1,667,731.47
	Jul-09	(28,638.11) \$	1,639,093.36
	Aug-09	(28,638.11) \$	1,610,455.26
	Sep-09	(28,638.11) \$	1,581,817.15
	Oct-09	(28,638.11) \$	1,553,179.05
	Nov-09	(28,638.11) \$	1,524,540.94
	Dec-09	(28,638.11) \$	1,495,902.84
	Jan-10	(28,638.11) \$	1,467,264.73

Dec 2009 AMA
 1,667,731
 Ref 8.3

Description	Date	Amortization	Balance
Amortization continued	Feb-10	(28,638.11) \$	1,438,626.63
	Mar-10	(28,638.11) \$	1,409,988.52
	Apr-10	(28,638.11) \$	1,381,350.42
	May-10	(28,638.11) \$	1,352,712.31
	Jun-10	(28,638.11) \$	1,324,074.21
	Jul-10	(28,638.11) \$	1,295,436.10
	Aug-10	(28,638.11) \$	1,266,798.00
	Sep-10	(28,638.11) \$	1,238,159.89
	Oct-10	(28,638.11) \$	1,209,521.79
	Nov-10	(28,638.11) \$	1,180,883.68
	Dec-10	(28,638.11) \$	1,152,245.58
	Jan-11	(28,638.11) \$	1,123,607.47
	Feb-11	(28,638.11) \$	1,094,969.37
	Mar-11	(28,638.11) \$	1,066,331.26
	Apr-11	(28,638.11) \$	1,037,693.16
	May-11	(28,638.11) \$	1,009,055.05
	Jun-11	(28,638.11) \$	980,416.95
	Jul-11	(28,638.11) \$	951,778.84
	Aug-11	(28,638.11) \$	923,140.74
	Sep-11	(28,638.11) \$	894,502.63
	Oct-11	(28,638.11) \$	865,864.53
	Nov-11	(28,638.11) \$	837,226.42
	Dec-11	(28,638.11) \$	808,588.32
	Jan-12	(28,638.11) \$	779,950.21
	Feb-12	(28,638.11) \$	751,312.11
	Mar-12	(28,638.11) \$	722,674.00
	Apr-12	(28,638.11) \$	694,035.90
	May-12	(28,638.11) \$	665,397.79
	Jun-12	(28,638.11) \$	636,759.69
	Jul-12	(28,638.11) \$	608,121.58
	Aug-12	(28,638.11) \$	579,483.48
	Sep-12	(28,638.11) \$	550,845.37
	Oct-12	(28,638.11) \$	522,207.27
	Nov-12	(28,638.11) \$	493,569.16
	Dec-12	(28,638.11) \$	464,931.06
	Jan-13	(28,638.11) \$	436,292.95
	Feb-13	(28,638.11) \$	407,654.85
	Mar-13	(28,638.11) \$	379,016.74
	Apr-13	(28,638.11) \$	350,378.64
	May-13	(28,638.11) \$	321,740.53
	Jun-13	(28,638.11) \$	293,102.43
	Jul-13	(28,638.11) \$	264,464.32
	Aug-13	(28,638.11) \$	235,826.22
	Sep-13	(28,638.11) \$	207,188.11
	Oct-13	(28,638.11) \$	178,550.01
	Nov-13	(28,638.11) \$	149,911.90
	Dec-13	(28,638.11) \$	121,273.80
	Jan-14	(28,638.11) \$	92,635.69
	Feb-14	(28,638.11) \$	63,997.59
	Mar-14	(28,638.11) \$	35,359.48
	Apr-14	(28,638.11) \$	6,721.38
	May-14	(6,721.38) \$	-

PacifiCorp
Results of Operations - December 2009
Environmental Remediation WA
Adjustment to Taxes Detail

Remove Actual Tax Data:

<u>Account</u>	<u>Secondary</u>	<u>Description</u>		<u>Unadjusted Tax Data</u>		
4098300	415300	Environmental Cleanup Accrual	SCHMAT	\$554,665	SO	To. 8.3
4098300	415301	Environmental Costs WA	SCHMAT	\$43,743	WA	To. 8.3
4101000	415301	190Hazardous Waste/Environmental-	WA	\$208,010		To. 8.3
4111000	415301	190Hazardous Waste/Environmental-	WA	-\$224,611		To. 8.3
4111000	415300	283Hazardous Waste/Envir. Cleanup	SO	-\$210,501		To. 8.3
2009 AMA Balance:						
2831000	287634	DTL 415.300 Environmental Clean-up	SG	-\$4,360,220		To. 8.3
2831000	287591	DTL 415.301 Environmental Clean-up	WA	\$165,366		To. 8.3
1901000	287454	DTA 415.310 ENVN WA	WA	\$43,335		To. 8.3

PacifiCorp
Results of Operations
Environmental Remediation

Order	State	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
Non-PERCO													
Total Environmental Expense		41,484	65,210	301,566	145,671	69,784	384,974	117,980	(463,471)	48,084	490,885	339,311	212,025
Detail By Project:													
405762	OR	15,792	21,611	180,542	46,252	17,759	2,588	5,682	(661,521)	50,541	67,275	55,101	11,665
406192	CO	32,804	16,841	5,601	4,453	31,028	9,688	1,130	(147,863)	31,276	195,792	60,886	15,125
406203	OR	(38,389)	1,900	884	29,293	(5,564)	(29,254)						
406240	OR/WA/CA	34,537	3,211	44,738	13,255	13,034	171,972	33,737	244,601	(64,332)	113,658	122,219	26,586
406241	UT/ID/WY	(3,258)	21,648	69,801	52,419	13,526	228,686	77,431	120,233	30,443	113,681	101,027	158,571
406501	OR	492	44,182	3,166	230	148	1,139						
406502	OR			66			156		1,078	156	469	79	78
406560	UT												
Total		41,484	65,210	301,566	145,671	69,784	384,974	117,980	(463,471)	48,084	490,885	339,311	212,025

** These two line items include a variety of small projects that are not tracked in the Company's accounting system by project.

Total CY 09 1,753,502
To page 8.3.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	RES	(45,528)	CA	Situs	-	
Customer Advances	252	RES	(78,093)	ID	Situs	-	
Customer Advances	252	RES	(610,138)	OR	Situs	-	
Customer Advances	252	RES	(560,860)	UT	Situs	-	
Customer Advances	252	RES	(224,223)	WA	Situs	(224,223)	
Customer Advances	252	RES	279,756	WYE	Situs	-	
Customer Advances	252	RES	219,515	WYW	Situs	-	
Customer Advances	252	RES	1,083,164	SG	8.315%	90,063	
Customer Advances	252	RES	1,069,313	CAGE	0.000%	-	
Customer Advances	252	RES	(3,354,074)	NUTIL	0.000%	-	
Customer Advances	252	RES	2,221,169	CN	7.093%	157,553	
			0			23,394	8.4.1

Description of Adjustment

Customer advances were recorded in the historical period using a corporate cost center location rather than state-specific locations. This restating adjustment corrects the WCA allocation of customer advances.

Results of Operations - December 2009
Customer Advances for Construction

Average of Monthly Averages Basis:

Account	Booked Allocation	Correct Allocation	Adjustment
252CN	(2,221,169)	-	2,221,169
252IDU	(139,208)	(217,301)	(78,093)
252OR	(256,300)	(866,438)	(610,138)
252UT	(3,581,564)	(4,142,425)	(560,860)
252WYP	(5,989,011)	(5,709,255)	279,756
252WYU	(219,515)	-	219,515
252CA	(4,456)	(49,984)	(45,528)
252WA	(29,330)	(253,553)	(224,223)
252CAGE	(3,357,704)	(2,288,392)	1,069,313
252NUTIL	-	(3,354,074)	(3,354,074)
252SG	(1,780,306)	(697,142)	1,083,164
Total	(17,578,563)	(17,578,563)	0

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Current Assets:							
Working Funds	OWC135	RES	(1,920)	SG	8.315%	(160)	
Notes Receivable	141	RES	(540,572)	SO	7.420%	(40,111)	
Other A/R	OWC143	RES	(33,985,372)	SO	7.420%	(2,521,767)	
Accounts Payable	OWC232	RES	4,215,163	SO	7.420%	312,772	
Accounts Payable	OWC232	RES	1,408,497	CAEE	0.000%	-	
Other Msc. Df. Crd.	OWC25330	RES	1,105,340	SE	7.917%	87,511	
Other Msc. Df. Crd.	OWC25330	RES	4,940,694	CAEE	0.000%	-	
Asset Retir. Oblig.	OWC230	RES	(10,292)	SE	7.917%	(815)	
Asset Retir. Oblig.	OWC230	RES	2,426,164	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
ARO Reg Liability	OWC254105	RES	696,791	CAEE	0.000%	-	
			<u>(19,725,703)</u>			<u>(2,162,570)</u>	8.5.2
Prepayments:							
Prepaid Insurance	165	RES	(17,873,635)	SO	7.420%	(1,326,251)	
Prepaid Taxes	165	RES	(3,547,497)	GPS	7.420%	(263,230)	
Prepaid Taxes	165	RES	(2,686)	SO	7.420%	(199)	
Prepayments - Hardware and Software	165	RES	(6,319,669)	SO	7.420%	(468,929)	
Prepayments - Other	165	RES	(2,988,978)	SO	7.420%	(221,787)	
Prepayments - Other	165	RES	(2,980,632)	SG	8.315%	(247,834)	
Prepayments - Other	165	RES	(158,234)	GPS	7.420%	(11,741)	
Prepayments - Other	165	RES	(4,152,761)	WA	Situs	-	
Prepayments - Other	165	RES	(413,334)	CAGE	0.000%	-	
Prepayments - Other	165	RES	(750,569)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.334%	(906)	
Prepayments - Other	165	RES	(1,421,122)	CAGW	22.139%	(314,620)	
			<u>(40,613,171)</u>			<u>(2,855,497)</u>	8.5.2
Miscellaneous Deferred Debits							
Miscellaneous Deferred Debits	186M	RES	(24,456,513)	SG	8.315%	(2,033,516)	
Miscellaneous Deferred Debits	186M	RES	(30,335)	SO	7.420%	(2,251)	
Miscellaneous Deferred Debits	186M	RES	(9,111,937)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(8,843,885)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(20,424,813)	OTHER	0.000%	-	
			<u>(62,867,484)</u>			<u>(2,035,767)</u>	8.5.2
Miscellaneous Rate Base							
Miscellaneous Rate Base	182M	RES	(55,379,786)	WA	Situs	-	
Miscellaneous Rate Base	182M	RES	(10,608,209)	SE	7.917%	(839,864)	
Miscellaneous Rate Base	182M	RES	(9,072,936)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	10,608,209	CAEE	0.000%	-	
Miscellaneous Rate Base	18222	RES	107,593	OR	Situs	-	
			<u>(64,345,129)</u>			<u>(839,864)</u>	8.5.2
Provo Working Capital	25318	RES	273,000	SNPPS	4.612%	12,589	

Description of Adjustment

This restating adjustment removes prepayments and other miscellaneous rate base balances from the results of operations. The associated tax impacts related to these balances are also removed in this adjustment.

PacifiCorp
 Washington Results of Operation December 2009
 (Cont) Miscellaneous Rate Base

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustments to Tax:							
Schedule M Add - Joseph Settlement	SCHMAT	RES	(137,381)	CAGW	22.139%	(30,415)	8.5.3
Def Tax Exp	41110	RES	52,137	CAGW	22.139%	11,543	8.5.3
AMA ADIT Balance	283	RES	471,409	CAGW	22.139%	104,365	8.5.3
Schedule M Add - Hermiston	SCHMAT	RES	(171,693)	CAGW	22.139%	(38,011)	8.5.3
Def Tax Exp	41110	RES	65,159	CAGW	22.139%	14,425	8.5.3
AMA ADIT Balance	283	RES	1,794,595	CAGW	22.139%	397,303	8.5.3
Schedule M Deduct - Prepaid Property taxes	SCHMDT	RES	(4,680,901)	GPS	7.420%	(347,330)	8.5.3
Def Tax Exp	41010	RES	(1,776,449)	GPS	7.420%	(131,815)	8.5.3
AMA ADIT Balance	283	RES	15,492,973	GPS	7.420%	1,149,602	8.5.3
Schedule M Deduct - Other Prepays	SCHMDT	RES	(1,877,954)	SO	7.420%	(139,347)	8.5.3
Def Tax Exp	41010	RES	(712,702)	SO	7.420%	(52,884)	8.5.3
AMA ADIT Balance	283	RES	916,943	SO	7.420%	68,039	8.5.3
Schedule M Deduct - Self Insured Benefits	SCHMDT	RES	(707,070)	SO	7.420%	(52,466)	8.5.3
Def Tax Exp	41010	RES	(268,340)	SO	7.420%	(19,911)	8.5.3
AMA ADIT Balance	190	RES	(257,159)	SO	7.420%	(19,082)	8.5.3
Schedule M Add - Lakeview	SCHMAT	RES	(3,606)	CAGW	22.139%	(798)	8.5.3
Def Tax Exp	41110	RES	1,369	CAGW	22.139%	303	8.5.3
AMA ADIT Balance	283	RES	1,312	CAGW	22.139%	290	8.5.3

Description of Adjustment

This restating adjustment removes prepayments and other miscellaneous rate base balances from the results of operations. The associated tax impacts related to these balances are also removed in this adjustment.

PacifiCorp
 WA Results of Operations - December '09
 Removal of Cash, Prepayments, and Misc. Rate Base

8.5.2

Description	Account	Factor	Booked	Ref.
			Dec 2009 AMA Balance	
Current Assets:				
Working Funds	135	SG	1,920	
Notes Receivable	141	SO	540,572	
Other A/R	143	SO	33,985,372	
Accounts Payable	232	SO	(4,215,163)	
Accounts Payable	232	CAEE	(1,408,497)	
Other Msc. Df. Crd.	2533	SE	(1,105,340)	
Other Msc. Df. Crd.	2533	CAEE	(4,940,694)	
Asset Retir. Oblig.	230	SE	10,292	
Asset Retir. Oblig.	230	CAEE	(2,426,164)	
ARO Reg Liability	254105	CAGE	(19,803)	
ARO Reg Liability	254105	CAEE	(696,791)	
Total Current Assets			19,725,703	To 8.5
Prepayments:				
Prepaid Insurance	165	SO	17,873,635	
Prepaid Taxes	165	GPS	3,547,497	
Prepaid Taxes	165	SO	2,686	
Prepayments - Hardware and Software	165	SO	6,319,669	
Prepayments - Other	165	SO	2,988,978	
Prepayments - Other	165	SG	2,980,632	
Prepayments - Other	165	GPS	158,234	
Prepayments - Other	165	OTHER	194	
Prepayments - Other	165	UT	2,134,010	
Prepayments - Other	165	ID	139,668	
Prepayments - Other	165	OR	1,781,082	
Prepayments - Other	165	WY	97,808	
Prepayments - Other	165	CAGE	413,334	
Prepayments - Other	165	CAEE	750,569	
Prepayments - Other	165	CAEW	4,055	
Prepayments - Other	165	CAGW	1,421,122	
Total Prepayments			40,613,171	To 8.5
Miscellaneous Deferred Debits:				
Miscellaneous Deferred Debits	186M	SG	24,456,513	
Miscellaneous Deferred Debits	186M	SO	30,335	
Miscellaneous Deferred Debits	186M	CAEE	9,111,937	
Miscellaneous Deferred Debits	186M	CAGE	8,843,885	
Miscellaneous Deferred Debits	186M	OTHER	20,424,813	
Total Miscellaneous Deferred Debits			62,867,484	To 8.5
Miscellaneous Rate Base:				
Miscellaneous Rate Base	182M	ID	(216,858)	
Miscellaneous Rate Base	182M	OR	(434,989)	
Miscellaneous Rate Base	182M	UT	492,412	
Miscellaneous Rate Base	182M	WYP	(1,743,080)	
Miscellaneous Rate Base	182M	OTHER	57,282,302	
Miscellaneous Rate Base	182M	SE	10,608,209	
Miscellaneous Rate Base	182M	CAGE	9,072,936	
Miscellaneous Rate Base	182M	CAEE	(10,608,209)	
Miscellaneous Rate Base	18222	OR	(107,593)	
Total Miscellaneous Rate Base			64,345,129	To 8.5

Remove Actual Tax Data:

FERC Account	Tax M-1 #	Description	Allocation Factor	Total Co. Amount	Balance Type	
4098300	425280	Joseph Settlement-SG	CAGW	137.381		Ref. 8.5.1
4111000	425280	283JOSEPH SETTLEMENT-SG	CAGW	(52.137)		Ref. 8.5.1
2831000	287656	DTL 425.280 Joseph Settlement	CAGW	(471.409)	AMA	Ref. 8.5.1
4098300	425360	Hermiston Swap	CAGW	171.693		Ref. 8.5.1
4111000	425360	190Hermiston Swap	CAGW	(65.159)		Ref. 8.5.1
2831000	287661	DTL 425.360 Hermiston Swap	CAGW	(1,794.595)	AMA	Ref. 8.5.1
4099300	210200	Prepaid Taxes-property taxes	GPS	4,680.901		Ref. 8.5.1
4101000	210200	283Prepaid Taxes-Property Taxes	GPS	1,776.449		Ref. 8.5.1
2831000	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(15,492.973)	AMA	Ref. 8.5.1
4099300	210180	OTHER PREPAIDS	SO	1,877.954		Ref. 8.5.1
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	712.702		Ref. 8.5.1
2831000	287669	DTL 210.180 PRE MEM	SO	(916.943)	AMA	Ref. 8.5.1
4099300	210105	Self Insured Health Benefit	SO	707.070		Ref. 8.5.1
4101000	210105	Self Insured Health Benefit	SO	268.340		Ref. 8.5.1
1901000	287647	DTA 210.105 Self Ins	SO	257.159	AMA	Ref. 8.5.1
4098300	425260	Lakeview Buyout-SG	CAGW	3.606		Ref. 8.5.1
4111000	425260	Lakeview Buyout-SG	CAGW	(1.369)		Ref. 8.5.1
2831000	287654	DTL 425.260 Lakeview Buyout	CAGW	(1.312)	AMA	Ref. 8.5.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Depreciation	403GP	RES	(17,991)	WA	Situs	(17,991)	8.6.2
Adjustment to Tax: Schedule M Adjustment	SCHMAT	RES	(17,991)	WA	Situs	(17,991)	8.6.2
Adjustment to Rate Base: Remove Unamortized AMA Balance	310	RES	(441,006)	WA	Situs	(441,006)	8.6.2

Description of Adjustment

This restating adjustment removes AFUDC from electric plant in service for the period that Colstrip construction work in progress (CWIP) was allowed in rate base. This treatment was authorized in Cause U-81-17 and has been included in all the Company's rate case filings since its inception in July 1984.

PacifiCorp
WA Results of Operations - December '09
Depreciation Schedule - Colstrip #4 AFUDC

Total Company Balance	(7,772,000)	
Allocation Factor	1A - DGP	15.2289%
WA Balance	<u>(1,183,589)</u>	

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Beginning Balance (above)			(1,183,589)				
Jun 1984 - May 1985		(17,000)	(1,166,589)		(17,000)		
Jun 1985 - Dec 1985		(33,000)	(1,133,589)		(33,000)		
1986		(33,000)	(1,100,589)		(33,000)		
1987	2.66%	(31,483)	(1,069,106)		(31,483)		
1988		(31,483)	(1,037,622)		(31,483)		
1989		(31,483)	(1,006,139)		(31,483)		
1990		(31,483)	(974,655)		(31,483)		
1991		(31,483)	(943,172)		(31,483)		
1992		(31,483)	(911,688)		(31,483)		
1993	2.60%	(30,773)	(880,915)		(30,773)		
1994		(30,773)	(850,142)		(30,773)		
1995		(30,773)	(819,368)		(30,773)		
1996		(30,773)	(788,595)		(30,773)		
Jun-97		(15,387)	(773,208)		(15,387)		
Dec-97		(15,387)	(757,822)		(15,387)		
Jun-98	2.32%	(13,730)	(744,092)		(13,730)		
Dec-98		(13,730)	(730,362)		(13,730)		
Jan 1999 - Mar 1999		(6,865)	(723,498)		(6,865)		
Apr 1999 - Dec 1999		(20,594)	(702,903)		(20,594)		
Mar-00		(6,865)	(696,038)		(6,865)		
Sep-00		(13,730)	(682,309)		(13,730)		
Mar-01		(13,730)	(668,579)		(13,730)		
Sep-01		(13,730)	(654,849)		(13,730)		
Mar-02		(13,730)	(641,120)		(13,730)		
Sep-02		(13,730)	(627,390)		(13,730)		
Mar-03	2.32%	(13,730)	(613,660)		(13,730)		
Sep-03		(13,730)	(599,931)		(13,730)		
Mar-04		(13,730)	(586,201)		(13,730)		
Sep-04		(13,730)	(572,472)		(13,730)		
Mar-05		(13,730)	(558,742)		(13,730)		
Apr-05		(2,750)	(555,992)		(2,750)		
May-05		(2,750)	(553,242)		(2,750)		
Jun-05		(2,750)	(550,492)		(2,750)		
Jul-05		(2,750)	(547,742)		(2,750)		
Aug-05		(2,750)	(544,992)		(2,750)		
Sep-05		(2,750)	(542,242)		(2,750)		
Oct-05		(2,750)	(539,492)		(2,750)		
Nov-05		(2,750)	(536,742)		(2,750)		
Dec-05		(2,750)	(533,992)		(2,750)		
Jan-06		(2,750)	(531,242)		(2,750)		
Feb-06		(2,750)	(528,492)		(2,750)		
Mar-06		(2,750)	(525,742)		(2,750)		
Apr-06		(2,750)	(522,992)	(539,492)	(2,750)		
May-06		(2,750)	(520,242)	(536,742)	(2,750)		
Jun-06		(2,750)	(517,492)	(533,992)	(2,750)		
Jul-06		(2,750)	(514,742)	(531,242)	(2,750)		
Aug-06		(2,750)	(511,992)	(528,492)	(2,750)		
Sep-06		(2,750)	(509,242)	(525,742)	(2,750)		
Oct-06		(2,750)	(506,492)	(522,992)	(2,750)		
Nov-06		(2,750)	(503,742)	(520,242)	(2,750)		

PacifiCorp
WA Results of Operations - December '09
Depreciation Schedule - Colstrip #4 AFUDC

Total Company Balance	(7,772,000)	
Allocation Factor	1A - DGP	15.2289%
WA Balance	<u>(1,183,589)</u>	

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Dec-06		(2,750)	(500,992)	(517,492)	(2,750)		
Jan-07		(2,750)	(498,242)	(514,742)	(2,750)		
Feb-07		(2,750)	(495,492)	(511,992)	(2,750)		
Mar-07		(2,750)	(492,742)	(509,242)	(2,750)		
Apr-07		(2,750)	(489,992)	(506,492)	(2,750)		
May-07		(2,750)	(487,242)	(503,742)	(2,750)		
Jun-07		(2,750)	(484,492)	(500,992)	(2,750)		(33,000)
Jul-07		(2,750)	(481,742)	(498,242)	(2,750)		(33,000)
Aug-07		(2,750)	(478,992)	(495,492)	(2,750)		(33,000)
Sep-07		(2,750)	(476,242)	(492,742)	(2,750)		(33,000)
Oct-07		(2,750)	(473,492)	(489,992)	(2,750)		(33,000)
Nov-07		(2,750)	(470,742)	(487,242)	(2,750)		(33,000)
Dec-07		(2,750)	(467,992)	(484,492)	(2,750)		(33,000)
Jan-08	1.52%	(1,499)	(466,493)	(481,794)	(1,499)		(31,749)
Feb-08		(1,499)	(464,994)	(479,200)	(1,499)		(30,498)
Mar-08		(1,499)	(463,494)	(476,711)	(1,499)		(29,248)
Apr-08		(1,499)	(461,995)	(474,326)	(1,499)		(27,997)
May-08		(1,499)	(460,496)	(472,045)	(1,499)		(26,746)
Jun-08		(1,499)	(458,997)	(469,868)	(1,499)		(25,495)
Jul-08		(1,499)	(457,497)	(467,796)	(1,499)		(24,244)
Aug-08		(1,499)	(455,998)	(465,827)	(1,499)		(22,994)
Sep-08		(1,499)	(454,499)	(463,963)	(1,499)		(21,743)
Oct-08		(1,499)	(453,000)	(462,204)	(1,499)		(20,492)
Nov-08		(1,499)	(451,501)	(460,548)	(1,499)		(19,241)
Dec-08		(1,499)	(450,001)	(458,997)	(1,499)		(17,991)
Jan-09		(1,499)	(448,502)	(457,497)	(1,499)		(17,991)
Feb-09		(1,499)	(447,003)	(455,998)	(1,499)		(17,991)
Mar-09		(1,499)	(445,504)	(454,499)	(1,499)		(17,991)
Apr-09		(1,499)	(444,005)	(453,000)	(1,499)		(17,991)
May-09		(1,499)	(442,505)	(451,501)	(1,499)		(17,991)
Jun-09		(1,499)	(441,006)	(450,001)	(1,499)		(17,991)
Jul-09		(1,499)	(439,507)	(448,502)	(1,499)		(17,991)
Aug-09		(1,499)	(438,008)	(447,003)	(1,499)		(17,991)
Sep-09		(1,499)	(436,508)	(445,504)	(1,499)		(17,991)
Oct-09		(1,499)	(435,009)	(444,005)	(1,499)		(17,991)
Nov-09		(1,499)	(433,510)	(442,505)	(1,499)		(17,991)
Dec-09		(1,499)	(432,011)	(441,006)	(1,499)	8.6	(17,991)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Booked Amortization	407	PRO	(3,479,961)	CAGW	22.139%	(770,423)	8.7.1
Unrecovered Plant Amortization	407	PRO	2,654,642	CAGW	22.139%	587,707	8.7.2
Unrecovered Plant Regulatory Asset:							
Adjust Reg Asset to AMA Dec 2010	182M	PRO	(2,654,642)	CAGW	22.139%	(587,707)	8.7.3
Decommissioning Reg Asset:							
Powerdale Decommissioning Reg Asset	182M	PRO	4,819,040	CAGW	22.139%	1,066,880	8.7.4
Regulatory Offset	182M	PRO	(1,820,494)	CAGW	22.139%	(403,036)	8.7.4
Schedule M Addition							
Deferred Tax Expense	41110	PRO	1,544,666	CAGW	22.139%	341,971	8.7.6
AMA ADIT Def Inc Tax Balance	283	PRO	2,255,291	CAGW	22.139%	499,295	8.7.6
Schedule M Addition							
Deferred Tax Expense	41110	PRO	(1,007,473)	CAGW	22.139%	(223,043)	8.7.4
AMA ADIT Def Inc Tax Balance	283	PRO	(503,742)	CAGW	22.139%	(111,523)	8.7.4

Description of Adjustment

Powerdale is a hydroelectric generating facility located on the Hood River in Oregon. This facility was scheduled to be decommissioned in 2010; however, in 2006 a flash flood washed out a major section of the flow line. The Company determined that the cost to repair this facility was not economical and determined it was in the customers' best interest to cease operation of the facility. This restating and pro forma adjustment reflects the treatment approved by the Commission in Docket UE-070624. During 2007, the net book value (including an offset for insurance proceeds) of the assets to be retired was transferred to the unrecovered plant regulatory asset. In addition, future decommissioning costs are deferred in a regulatory asset, offset by a credit reflecting the pro forma amounts not yet incurred through December 2010. The Company proposes to begin amortizing the decommissioning costs once included in rates.

Date	Amortization
Jan 2009	289,997
Feb 2009	289,997
Mar 2009	289,997
Apr 2009	289,997
May 2009	289,997
June 2009	289,997
July 2009	289,997
Aug 2009	289,997
Sept 2009	289,997
Oct 2009	289,997
Nov 2009	289,997
Dec 2009	289,997
Total	3,479,961

Ref 8.7

G/L Account Balance Display

Period	Debit	Credit	Balance	Cum. balance
Balance 0.				
1	289,996.76		289,996.76	289,996.76
2	289,996.76		289,996.76	579,993.52
3	289,996.76		289,996.76	869,990.28
4	289,996.76		289,996.76	1,159,987.04
5	289,996.76		289,996.76	1,449,983.80
6	289,996.77		289,996.77	1,739,980.57
7	289,996.76		289,996.76	2,029,977.33
8	289,996.76		289,996.76	2,319,974.09
9	289,996.76		289,996.76	2,609,970.85
10	289,996.76		289,996.76	2,899,967.61
11	289,996.76		289,996.76	3,189,964.37
12	289,996.77		289,996.77	3,479,961.14
13				3,479,961.14

Pacific Power
 WA Results of Operations - December 2009
 Powerdale Removal

Beg Balance	8,796,061
Amort May 07 - Dec 07	<u>(832,136)</u>
Balance Remaining to Amortize	7,963,925
Monthly Amort Exp	221,220

	Amort	Balance
May-07	104,017	8,692,044
Jun-07	104,017	8,588,027
Jul-07	104,017	8,484,010
Aug-07	104,017	8,379,993
Sep-07	104,017	8,275,976
Oct-07	104,017	8,171,959
Nov-07	104,017	8,067,942
Dec-07	104,017	7,963,925
Jan-08	221,220	7,742,705
Feb-08	221,220	7,521,485
Mar-08	221,220	7,300,265
Apr-08	221,220	7,079,044
May-08	221,220	6,857,824
Jun-08	221,220	6,636,604
Jul-08	221,220	6,415,384
Aug-08	221,220	6,194,164
Sep-08	221,220	5,972,944
Oct-08	221,220	5,751,724
Nov-08	221,220	5,530,503
Dec-08	221,220	5,309,283
Jan-09	221,220	5,088,063
Feb-09	221,220	4,866,843
Mar-09	221,220	4,645,623
Apr-09	221,220	4,424,403
May-09	221,220	4,203,183
Jun-09	221,220	3,981,963
Jul-09	221,220	3,760,742
Aug-09	221,220	3,539,522
Sep-09	221,220	3,318,302
Oct-09	221,220	3,097,082
Nov-09	221,220	2,875,862
Dec-09	221,220	2,654,642
Jan-10	221,220	2,433,422
Feb-10	221,220	2,212,201
Mar-10	221,220	1,990,981
Apr-10	221,220	1,769,761
May-10	221,220	1,548,541
Jun-10	221,220	1,327,321
Jul-10	221,220	1,106,101
Aug-10	221,220	884,881
Sep-10	221,220	663,660
Oct-10	221,220	442,440
Nov-10	221,220	221,220
Dec-10	221,220	(0)
	8,796,061	

12 ME Dec 2010 Amort = 2,654,642
 Ref 8.7

Sch M	41110 Def Tax Exp	283 ADIT Bal	AMA Bal
		(3,298,718)	
104,017	(39,475)	(3,259,243)	
104,017	(39,475)	(3,219,768)	
104,017	(39,475)	(3,180,293)	
104,017	(39,475)	(3,140,818)	
104,017	(39,475)	(3,101,343)	
104,017	(39,475)	(3,061,868)	
104,017	(39,475)	(3,022,393)	
221,220	(83,955)	(2,938,438)	
221,220	(83,955)	(2,854,483)	
221,220	(83,955)	(2,770,528)	
221,220	(83,955)	(2,686,573)	
221,220	(83,955)	(2,602,618)	
221,220	(83,955)	(2,518,663)	
221,220	(83,955)	(2,434,708)	
221,220	(83,955)	(2,350,753)	
221,220	(83,955)	(2,266,798)	
221,220	(83,955)	(2,182,843)	
221,220	(83,955)	(2,098,888)	
221,220	(83,955)	(2,014,933)	
221,220	(83,955)	(1,930,978)	
221,220	(83,955)	(1,847,023)	
221,220	(83,955)	(1,763,068)	
221,220	(83,955)	(1,679,113)	
221,220	(83,955)	(1,595,158)	
221,220	(83,955)	(1,511,203)	
221,220	(83,955)	(1,427,248)	
221,220	(83,955)	(1,343,293)	
221,220	(83,955)	(1,259,338)	
221,220	(83,955)	(1,175,383)	
221,220	(83,955)	(1,091,428)	
221,220	(83,955)	(1,007,473)	
221,220	(83,955)	(923,518)	
221,220	(83,955)	(839,563)	
221,220	(83,955)	(755,608)	
221,220	(83,955)	(671,653)	
221,220	(83,955)	(587,698)	
221,220	(83,955)	(503,743)	
221,220	(83,955)	(419,788)	
221,220	(83,955)	(335,833)	
221,220	(83,955)	(251,878)	
221,220	(83,955)	(167,923)	
221,220	(83,955)	(83,968)	
221,220	(83,968)	-	(503,742)
Subtotal	2,654,642	(1,007,473)	Ref 8.7

Pacific Power
Results of Operations - December 2009
 Powerdale Unrecovered Plant Regulatory Asset

<u>Month</u>	<u>Ending RB Balances</u>		<u>Monthly Averages</u>	<u>Ref.</u>
12/31/2008	5,309,283			
		Average	5,198,673	
1/31/2009	5,088,063			
		Average	4,977,453	
2/29/2009	4,866,843			
		Average	4,756,233	
3/31/2009	4,645,623			
		Average	4,535,013	
4/30/2009	4,424,403			
		Average	4,313,793	
5/31/2009	4,203,183			
		Average	4,092,573	
6/30/2009	3,981,963			
		Average	3,871,352	
7/31/2009	3,760,742			
		Average	3,650,132	
8/31/2009	3,539,522			
		Average	3,428,912	
9/30/2009	3,318,302			
		Average	3,207,692	
10/31/2009	3,097,082			
		Average	2,986,472	
11/30/2009	2,875,862			
		Average	2,765,252	
12/31/2009	2,654,642			

Dec 31, 2009 Average of the Monthly Averages 3,981,963 Tab B-16, Page 2

12/31/2009	2,654,642			
		Average	2,544,032	
1/31/2010	2,433,422			
		Average	2,322,811	
2/28/2010	2,212,201			
		Average	2,101,591	
3/31/2010	1,990,981			
		Average	1,880,371	
4/30/2010	1,769,761			
		Average	1,659,151	
5/31/2010	1,548,541			
		Average	1,437,931	
6/30/2010	1,327,321			
		Average	1,216,711	
7/31/2010	1,106,101			
		Average	995,491	
8/31/2010	884,881			
		Average	774,270	
9/30/2010	663,660			
		Average	553,050	
10/31/2010	442,440			
		Average	331,830	
11/30/2010	221,220			
		Average	110,610	
12/31/2010	(0)			

Dec 31, 2010 Average of the Monthly Averages 1,327,321

Adj to Dec 2010 AMA Unrecovered Plant Balance (2,654,642)

Pacific Power
Regulatory Treatment of Decommissioning Costs
 Washington

*Amortize the decommissioning regulatory asset over 3 years beginning January 1, 2010
 Docket UE-090205*

	Total	Ref
Dec 31, 2009 AMA Balance	6,323,966	

Amortization

Dec 31, 2010 AMA Balance	4,819,040	Ref 8.7.5
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Cash Spend	Annual	Accumulated
12 ME Dec 2007	38,236	38,236
12 ME Dec 2008	360,854	399,090
12 ME Dec 2009	651,264	1,050,354
12 ME Dec 2010	3,104,316	4,154,670
12 ME Dec 2011	43,555	4,198,225
12 ME Dec 2012	204,382	4,402,607
12 ME Dec 2013	20,399	4,423,006

Regulatory offset for decommissioning costs not yet incurred

Date	Monthly Cash Spend	Accumulated Cash Spend	Regulatory Offset Balance	Average	Ref
12/31/2009	54,272	1,050,354	(3,372,652)		
1/31/2010	258,693	1,309,047	(3,113,959)	(3,243,306)	
2/28/2010	258,693	1,567,740	(2,855,266)	(2,984,613)	
3/31/2010	258,693	1,826,433	(2,596,573)	(2,725,920)	
4/30/2010	258,693	2,085,126	(2,337,880)	(2,467,227)	
5/31/2010	258,693	2,343,819	(2,079,187)	(2,208,534)	
6/30/2010	258,693	2,602,512	(1,820,494)	(1,949,841)	
7/31/2010	258,693	2,861,205	(1,561,801)	(1,691,148)	
8/31/2010	258,693	3,119,898	(1,303,108)	(1,432,455)	
9/30/2010	258,693	3,378,591	(1,044,415)	(1,173,762)	
10/31/2010	258,693	3,637,284	(785,722)	(915,069)	
11/30/2010	258,693	3,895,977	(527,029)	(656,376)	
12/31/2010	258,693	4,154,670	(268,336)	(397,683)	
Dec 31, 2010 Average of the Monthly Averages				(1,820,494)	Ref 8.7

PacifiCorp
WA Results of Operations - December 2009
 Regulatory Treatment of Decommissioning Costs
 Amortization Schedule - Washington

Decommissioning Expense Original Estimate as of June 2008 6,323,966

	TOTAL		Cumm Bal
	Amort Exp	Updated Estimate	
Jan-10	-		6,323,966
Feb-10	-		6,323,966
Mar-10	-	(1,900,960)	4,423,006
Apr-10	-		4,423,006
May-10	-		4,423,006
Jun-10	-		4,423,006
Jul-10	-		4,423,006
Aug-10	-		4,423,006
Sep-10	-		4,423,006
Oct-10	-		4,423,006
Nov-10	-		4,423,006
Dec-10	-		4,423,006
			4,819,040

In March 2010, the Company modified the decommissioning expense estimate to \$4.4 million.

AMA
December
2010

FERC Account	Tax M-1 #	Description	Allocation Factor	Total Co. Amount	Balance Type	
4098300	415850	UNRECOVERED PLANT-POWERDALE	CAGW	4,070.159		SCHMAT
4111000	415850	Unrecovered Plant-Powerdale	CAGW	(1,544.666)		
2831000	287779	DTL 415.850 Unrec Plt	CAGW	(2,255.291)	AMA	

PacifiCorp
 Washington Results of Operation December 2009
 Trojan Unrecovered Plant Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Trojan Amort of Unrecovered Plant	407	RES	(2,013,725)	TROJP	22.169%	(446,414)	8.8.1
Trojan Amort of Unrecovered Plant	407	RES	275,765	WA	Situs	275,765	
Total Adjustment to Expense			<u>(1,737,960)</u>			<u>(170,648)</u>	
Adjustment to Rate Base:							
Trojan Unrecovered Plant	18222	RES	436,629	WA	Situs	436,629	8.8.1
Trojan Unrecovered Plant	18222	RES	(1,894,550)	TROJD	22.174%	(420,093)	8.8.1
Trojan Unrecovered Plant	18222	RES	(1,293,849)	TROJP	22.169%	(286,827)	8.8.1
Accum Prov for Decommissioning	22842	RES	-	TROJD	22.174%	-	8.8.1
Asset Retirement Obligations	230	RES	2,014,213	TROJP	22.169%	446,522	8.8.1
FAS 143 ARO Regulatory Liability	254105	RES	3,344,645	TROJP	22.169%	741,459	8.8.1
Total Adjustment to Rate Base			<u>2,607,089</u>			<u>917,689</u>	
Adjustment to Tax:							
Schedule M Addition	SCHMAT	RES	(1,572,028)	TROJD	22.174%	(348,578)	
Deferred Tax Expense	41010	RES	(735,881)	TROJD	22.174%	(163,173)	
Deferred Tax Expense	41110	RES	1,332,481	TROJD	22.174%	295,462	
Accum Def Income Tax Balance	190	RES	(607,431)	TROJD	22.174%	(134,690)	
Accum Def Income Tax Balance	283	RES	(153,308)	TROJD	22.174%	(33,994)	

Description of Adjustment

This restating adjustment removes the Trojan amortization expense, balances, and tax impacts from the results of operations as ordered by the Commission in the Third Supplemental Order, Docket UE-991832.

PacifiCorp
 WA Results of Operations - December 2009
 Trojan Removal Adjustment
 Adjustment Summary

Account	Description	Factor	Total Rate Base AMA Avg	Total Expense 12 mos.	Adjustment	To Page
Expense						
407	Trojan Amortization of Unrecovered Plant	TROJP		2,013,725	(2,013,725)	8.8
407	Trojan Amortization of Unrecovered Plant	WA		(275,765)	275,765	8.8
					<u>(1,737,960)</u>	
Rate Base						
18222	Trojan Unrecovered Plant	WA	(436,629)		436,629	8.8
18222	Trojan Unrecovered Plant	TROJD	1,894,550		(1,894,550)	8.8
18222	Trojan Unrecovered Plant	TROJP	1,293,849		(1,293,849)	8.8
230	Asset Retirement Obligations	TROJP	(2,014,213)		2,014,213	8.8
254105	FAS 143 ARO Regulatory Liability	TROJP	(3,344,645)		3,344,645	8.8
			<u>(2,607,089)</u>		<u>2,607,089</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
WA Customer Service Deposit Interest	4311	RES	34,005	WA	Situs	34,005	8.9.1
Adjustment to Rate Base							
WA Customer Service Deposits	235	RES	(2,980,496)	WA	Situs	(2,980,496)	8.9.1

Description of Adjustment

This adjustment includes customer service deposits as a reduction to rate base. It also reflects the interest paid on the customer service deposits. This adjustment was included in the Company's rebuttal case and accepted by the Washington Commission in its final order in Docket No. UE-061546 and also is consistent with the last two cases, Docket No. UE-080220 and UE-090205.

**PacifiCorp
WA Customer Service Deposits
12 Months Ended December 2009**

8.9.1

**Interest Expense on CSS Customer Deposits
GL 585100**

Dec-09 Washington State Total

34,005 Ref # 8.9

GL Accounts 230140, 115050

Month	Balance
Dec-08	(2,842,829)
Jan-09	(2,845,700)
Feb-09	(2,866,416)
Mar-09	(2,894,107)
Apr-09	(2,960,103)
May-09	(2,981,766)
Jun-09	(2,989,010)
Jul-09	(3,009,553)
Aug-09	(3,043,123)
Sep-09	(3,079,639)
Oct-09	(3,066,804)
Nov-09	(3,067,441)
Dec-09	(3,081,744)
Average WA Customer Service Deposits	<u>(2,980,496)</u> Ref # 8.9

PacifiCorp
 Washington Results of Operation December 2009
 Chehalis Reg Asset - WA

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
CY 2010 Amortization	456	PRO	(3,000,000)	WA	Situs	(3,000,000)	8.10.1
Adjustment to Rate Base:							
Remove Unadjusted Reg Asset Balance	182M	PRO	(750,000)	WA	Situs	(750,000)	8.10.1
Add CY 2010 AMA Balance	182M	PRO	16,500,000	WA	Situs	16,500,000	8.10.1
Adjustment to Tax:							
Sch Schedule M Deduction	SCHMAT	PRO	3,000,000	WA	Situs	3,000,000	8.10.1
Deferred Tax Expense	41110	PRO	(1,138,530)	WA	Situs	(1,138,530)	8.10.1
Add CY 2010 AMA Balance	283	PRO	(6,261,915)	WA	Situs	(6,261,915)	8.10.1

Description of Adjustment

The Chehalis regulatory asset was created on the Company's books in December 2009 in accordance with Docket UE-090205. This pro forma adjustment replaces the regulatory asset amount in unadjusted results with the calendar year 2010 AMA balance and amortization.

PacifiCorp
 WA Results of Operations - December 2009
 Chehalis Reg Asset - Washington

Amortization expense in CY 2010									
Month	Begin Balance	Adjustments/ Amortization	Balance	Monthly Beg/End Avg	Annual Average of Mo avg	SCHMAT Sch M	41110 DIT Exp	283 ADIT	AMA ADIT
Dec-09			18,000,000	9,000,000	750,000	(18,000,000)	6,831,180	(6,831,180)	(569,265)
Jan-10	18,000,000	(250,000)	17,750,000	17,875,000		250,000	(94,878)	(6,736,302)	
Feb-10	17,750,000	(250,000)	17,500,000	17,625,000		250,000	(94,878)	(6,641,424)	
Mar-10	17,500,000	(250,000)	17,250,000	17,375,000		250,000	(94,878)	(6,546,546)	
Apr-10	17,250,000	(250,000)	17,000,000	17,125,000		250,000	(94,878)	(6,451,668)	
May-10	17,000,000	(250,000)	16,750,000	16,875,000		250,000	(94,878)	(6,356,790)	
Jun-10	16,750,000	(250,000)	16,500,000	16,625,000		250,000	(94,878)	(6,261,912)	
Jul-10	16,500,000	(250,000)	16,250,000	16,375,000	16,500,000	250,000	(94,878)	(6,167,034)	
Aug-10	16,250,000	(250,000)	16,000,000	16,125,000	to 8.10	250,000	(94,878)	(6,072,156)	
Sep-10	16,000,000	(250,000)	15,750,000	15,875,000		250,000	(94,878)	(5,977,278)	
Oct-10	15,750,000	(250,000)	15,500,000	15,625,000		250,000	(94,878)	(5,882,400)	
Nov-10	15,500,000	(250,000)	15,250,000	15,375,000		250,000	(94,878)	(5,787,522)	
Dec-10	15,250,000	(250,000)	15,000,000	15,125,000		250,000	(94,878)	(5,692,644)	(6,261,912)
Subtotal						3,000,000	(1,138,530)		to 8.10
						to 8.10			to 8.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	PRO	19,916,508	JBG	21.231%	4,228,505	
Steam Production	314	PRO	10,009,033	JBG	21.231%	2,125,033	
Steam Production	315	PRO	1,956,904	JBG	21.231%	415,473	
Hydro Production	332	PRO	2,211,520	CAGW	22.139%	489,605	
Transmission	353	PRO	10,821,532	CAGW	22.139%	2,395,762	
			<u>44,915,498</u>			<u>9,654,379</u>	8.11.1
Adjustment to Depreciation Expense:							
Transmission	403TP	PRO	189,022	CAGW	22.139%	41,847	
Steam Production	403SP	PRO	668,249	JBG	21.231%	141,877	
Hydro Production	403HP	PRO	42,529	CAGW	22.139%	9,415	
			<u>899,801</u>			<u>193,140</u>	8.11.2
Adjustment to Depreciation Reserve:							
Transmission	108TP	PRO	(65,204)	CAGW	22.139%	(14,435)	
Steam Production	108SP	PRO	(187,426)	JBG	21.231%	(39,793)	
Hydro Production	108HP	PRO	(8,073)	CAGW	22.139%	(1,787)	
			<u>(260,703)</u>			<u>(56,015)</u>	8.11.3
Adjustment to Tax:							
Schedule M- Book Depreciation	SCHMAT	PRO	668,249	JBG	21.231%	141,877	
Schedule M- Book Depreciation	SCHMAT	PRO	231,552	CAGW	22.139%	51,263	
Schedule M - Tax Depreciation	SCHMDT	PRO	3,130,285	JBG	21.231%	664,596	
Schedule M - Tax Depreciation	SCHMDT	PRO	1,030,528	CAGW	22.139%	228,147	
Deferred Income Tax	41010	PRO	390,574	JBG	21.231%	82,923	
Deferred Income Tax	41010	PRO	75,543	CAGW	22.139%	16,724	
Accumulated Deferred Income Tax	282	PRO	(195,271)	JBG	21.231%	(41,458)	
Accumulated Deferred Income Tax	282	PRO	(37,772)	CAGW	22.139%	(8,362)	

Description of Adjustment

This pro forma adjustment places into rate base the major plant additions for the period January 2010 to September 2010. These additions are included in rate base using the AMA methodology. This adjustment also adds into the results of operations the associated depreciation expense and accumulated depreciation for these capital additions.

PacifiCorp
 WA Results of Operations - December 2009
 Capital Additions

Project	Plant Account	Factor	In-Service Date	AMA Plant Adds for the		Ref
				Year Ending	Dec 2010	
Jim Bridger: U1 Generator Rewind	314	JBG	Jun-10	3,250,211		
Jim Bridger: U1 APH Baskets 10	312	JBG	Jun-10	1,538,647		
Jim Bridger: U1 Turbine Upgrade HP/IP	314	JBG	Jun-10	5,130,130		
Jim Bridger: U1 Reheater Replacement 10	312	JBG	Jun-10	4,263,023		
Jim Bridger: U1 Excitation Control Replacement	314	JBG	Jun-10	1,628,692		
Jim Bridger: NERC CIP Compliance Work	315	JBG	Jan-10	1,956,904		
Jim Bridger: U1 Coultant Slope Replacement 10	312	JBG	Jun-10	1,399,209		
Jim Bridger: U1 S02 & PM Em Cntrl Upgrades	312	JBG	Jun-10	8,922,201		
Jim Bridger: U1 Clean Air - NOx	312	JBG	Jun-10	3,793,428		
INU 11.5 Lemolo 1 Forebay Expansion & Wetland	332	CAGW	Aug-10	2,211,520		
Parrish Gap Const Nw 230-69kV Sub	353	CAGW	Jun-10	4,517,803		
Line 37 Conv to 115kV Bld Nickel Mt Sub - Trans	353	CAGW	Mar-10	6,303,729		
				<u>44,915,498</u>		8.11

PacifiCorp
 WA Results of Operations - December 2009
 Depreciation Expense

Project	Plant Account	Depreciation Account	Factor	Depreciation Expense for the Year Ending Dec 2010	Ref
Jim Bridger: U1 Generator Rewind	314	403SP	JBG	76,472	
Jim Bridger: U1 APH Baskets 10	312	403SP	JBG	31,084	
Jim Bridger: U1 Turbine Upgrade HP/IP	314	403SP	JBG	120,473	
Jim Bridger: U1 Reheater Replacement 10	312	403SP	JBG	86,292	
Jim Bridger: U1 Excitation Control Replacement	314	403SP	JBG	38,384	
Jim Bridger: NERC CIP Compliance Work	315	403SP	JBG	29,171	
Jim Bridger: U1 Coutant Slope Replacement 10	312	403SP	JBG	28,267	
Jim Bridger: U1 S02 & PM Em Cntrl Upgrades	312	403SP	JBG	181,186	
Jim Bridger: U1 Clean Air - NOx	312	403SP	JBG	76,920	
INU 11.5 Lemolo 1 Forebay Expansion & Wetland	332	403HP	CAGW	42,529	
Parrish Gap Const Nw 230-69kV Sub	353	403TP	CAGW	78,914	
Line 37 Conv to 115kV Bld Nickel Mt Sub - Trans	353	403TP	CAGW	110,109	
				<u>899,801</u>	8.11

PacifiCorp
 WA Results of Operations - December 2009
 Depreciation Reserve

Project	Plant Account	Depreciation Account	Factor	AMA Depreciation Reserve for the Year Ending Dec 2010	Ref
Jim Bridger: U1 Generator Rewind	314	108SP	JBG	(20,748)	
Jim Bridger: U1 APH Baskets 10	312	108SP	JBG	(8,468)	
Jim Bridger: U1 Turbine Upgrade HP/IP	314	108SP	JBG	(32,821)	
Jim Bridger: U1 Reheater Replacement 10	312	108SP	JBG	(23,409)	
Jim Bridger: U1 Excitation Control Replacement	314	108SP	JBG	(10,401)	
Jim Bridger: NERC CIP Compliance Work	315	108SP	JBG	(14,004)	
Jim Bridger: U1 Coutant Slope Replacement 10	312	108SP	JBG	(7,701)	
Jim Bridger: U1 S02 & PM Em Cntrl Upgrades	312	108SP	JBG	(49,058)	
Jim Bridger: U1 Clean Air - NOx	312	108SP	JBG	(20,816)	
INU 11.5 Lemolo 1 Forebay Expansion & Wetland	332	108HP	CAGW	(8,073)	
Parrish Gap Const Nw 230-69kV Sub	353	108TP	CAGW	(21,499)	
Line 37 Conv to 115kV Bld Nickel Mt Sub - Trans	353	108TP	CAGW	(43,705)	
				<u>(260,703)</u>	8.11