

Exhibit No. ___ (SRM-7)
Docket UE-130043
Witness: Steven R. McDougal

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP d/b/a
Pacific Power & Light Company

Respondent.

Docket UE-130043

PACIFICORP

EXHIBIT OF STEVEN R. MCDUGAL

**Rebuttal Results of Operations
Twelve-months ended June 30, 2012**

August 2, 2013

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended June 2012

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Adjusted Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results	(6) Price Change	(7) Results with Price Change
1 Operating Revenues:							
2 General Business Revenues	291,874,412	12,188,798	304,063,210	-	304,063,210	36,933,863	340,997,073
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	20,284,350	29,248,553	49,532,902	(33,521,991)	16,010,912	-	-
5 Other Operating Revenues	14,731,219	(6,643,336)	8,087,884	(1,207,643)	6,880,241	-	-
6 Total Operating Revenues	326,889,981	34,794,015	361,683,996	(34,729,634)	326,954,363	-	-
7							
8 Operating Expenses:							
9 Steam Production	57,640,155	(3,065,915)	54,574,240	6,235,738	60,809,978	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	6,663,591	(10,937)	6,652,653	76,844	6,729,497	-	-
12 Other Power Supply	93,525,238	35,831,760	129,356,998	(43,949,874)	85,407,113	-	-
13 Transmission	29,812,193	(214,183)	29,598,010	1,048,123	30,646,134	-	-
14 Distribution	11,776,964	160,020	11,936,984	(187,994)	11,748,990	-	-
15 Customer Accounting	7,337,446	(95,892)	7,241,554	(95,675)	7,145,879	243,763	7,389,643
16 Customer Service & Info	9,564,879	(8,643,023)	921,855	(15,958)	905,897	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	9,591,956	(553,246)	9,038,710	856,362	9,895,073	-	-
19 Total O&M Expenses	225,912,423	23,408,573	249,320,995	(36,032,434)	213,288,561	-	-
20 Depreciation	40,395,166	(166,635)	40,228,531	1,426,876	41,655,407	-	-
21 Amortization	5,224,757	-	5,224,757	322,905	5,547,662	-	-
22 Taxes Other Than Income	18,862,104	803,333	19,665,437	160,613	19,826,050	1,495,009	21,321,059
23 Income Taxes - Federal	(16,440,176)	9,506,872	(6,933,304)	(7,264,568)	(14,197,872)	12,318,262	(1,879,591)
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	19,964,719	(675,375)	19,289,344	1,374,885	20,664,229	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(9,852)	22,015	12,163	(654,511)	(642,347)	-	-
28 Total Operating Expenses:	293,909,141	32,898,782	326,807,924	(40,866,233)	285,941,690	14,057,054	299,998,745
29							
30 Operating Rev For Return:	32,980,840	1,895,233	34,876,073	6,136,599	41,012,672	22,876,809	63,889,481
31							
32 Rate Base:							
33 Electric Plant In Service	1,548,941,051	57,876,179	1,606,817,230	46,725,593	1,653,542,823	-	-
34 Plant Held for Future Use	43,755	-	43,755	-	43,755	-	-
35 Misc Deferred Debits	18,044,510	(3,020,114)	15,024,396	(273,183)	14,751,213	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	1,897,443	(1,897,443)	(0)	-	(0)	-	-
39 Fuel Stock	5,765,129	(5,765,129)	(0)	-	(0)	-	-
40 Material & Supplies	7,434,252	(7,434,252)	0	-	0	-	-
41 Working Capital	3,527,567	24,966,397	28,493,964	-	28,493,964	-	-
42 Weatherization Loans	1,957,722	-	1,957,722	-	1,957,722	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,587,611,430	64,725,637	1,652,337,067	46,452,410	1,698,789,477	-	1,698,789,477
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(582,037,870)	(26,760,558)	(608,798,428)	(663,675)	(609,462,103)	-	-
48 Accum Prov For Amort	(40,901,907)	(2,563,934)	(43,465,841)	-	(43,465,841)	-	-
49 Accum Def Income Tax	(207,777,188)	(19,255,763)	(227,032,951)	(7,095,918)	(234,128,869)	-	-
50 Unamortized ITC	(546,503)	23,175	(523,328)	-	(523,328)	-	-
51 Customer Adv For Const	15,642	(159,521)	(143,879)	-	(143,879)	-	-
52 Customer Service Deposits	-	(3,236,612)	(3,236,612)	-	(3,236,612)	-	-
53 Misc Rate Base Deductions	(2,870,631)	1,143,691	(1,726,939)	(1,721,174)	(3,448,114)	-	-
54							
55 Total Rate Base Deductions	(814,118,456)	(50,809,522)	(864,927,978)	(9,480,768)	(874,408,745)	-	(874,408,745)
56							
57 Total Rate Base:	773,492,974	13,916,115	787,409,089	36,971,643	824,380,732	-	824,380,732
58							
59 Return on Rate Base	4.26%		4.43%		4.97%		7.75%
60 Return on Equity	3.32%	0.32%	3.64%	1.05%	4.69%		10.00%
61							
62 TAX CALCULATION:							
63 Operating Revenue	36,505,383	10,726,730	47,232,112	246,917	47,479,029	35,195,091	82,674,120
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,411,397)	30,428	(3,380,969)	-	(3,380,969)	-	(3,380,969)
66 Interest	22,026,430	(2,240,809)	19,785,622	929,005	20,714,627	-	20,714,627
67 Schedule "M"	(48,613,458)	(1,989,520)	(50,602,978)	(3,622,790)	(54,225,768)	-	(54,225,768)
68 Income Before Tax	(30,723,109)	10,947,591	(19,775,518)	(4,304,878)	(24,080,396)	35,195,091	11,114,694
69							
70 State Income Taxes	-	-	-	-	-	-	-
71 Taxable Income	(30,723,109)	10,947,591	(19,775,518)	(4,304,878)	(24,080,396)	35,195,091	11,114,694
72							
73 Federal Income Taxes + Other	(16,440,176)	9,506,872	(6,933,304)	(7,264,568)	(14,197,872)	12,318,262	(1,879,591)

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended June 2012

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Type 2 Adjustments	(5) Total Annualized Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	291,874,412	12,188,798	304,063,210	-	304,063,210	-	304,063,210
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	20,284,350	29,248,553	49,532,902	-	49,532,902	(33,521,991)	16,010,912
5 Other Operating Revenues	14,731,219	(6,643,336)	8,087,884	-	8,087,884	(1,207,643)	6,880,241
6 Total Operating Revenues	326,889,981	34,794,015	361,683,996	-	361,683,996	(34,729,634)	326,954,363
7							
8 Operating Expenses:							
9 Steam Production	57,640,155	(3,065,915)	54,574,240	-	54,574,240	6,235,738	60,809,978
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	6,663,591	(10,937)	6,652,653	-	6,652,653	76,844	6,729,497
12 Other Power Supply	93,525,238	35,831,750	129,356,988	-	129,356,988	(43,949,874)	85,407,113
13 Transmission	29,812,193	(214,183)	29,598,010	-	29,598,010	1,048,123	30,646,134
14 Distribution	11,776,964	160,020	11,936,984	-	11,936,984	(187,994)	11,748,990
15 Customer Accounting	7,337,446	(95,892)	7,241,554	-	7,241,554	(95,675)	7,145,879
16 Customer Service & Info	9,564,879	(8,643,023)	921,855	-	921,855	(15,958)	905,897
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	9,591,956	(553,248)	9,038,710	-	9,038,710	856,362	9,895,073
19 Total O&M Expenses	225,912,423	23,408,573	249,320,995	-	249,320,995	(36,032,434)	213,288,561
20 Depreciation	40,395,166	(166,635)	40,228,531	-	40,228,531	1,426,876	41,655,407
21 Amortization	5,224,757	-	5,224,757	-	5,224,757	322,905	5,547,662
22 Taxes Other Than Income	18,862,104	803,333	19,665,437	-	19,665,437	160,613	19,826,050
23 Income Taxes - Federal	(16,440,176)	9,506,872	(6,933,304)	-	(6,933,304)	(7,264,568)	(14,197,872)
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	19,964,719	(675,375)	19,289,344	-	19,289,344	1,374,885	20,664,229
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(9,852)	22,015	12,163	-	12,163	(854,511)	(842,347)
28 Total Operating Expenses:	293,909,141	32,898,782	326,807,924	-	326,807,924	(40,866,233)	285,941,690
29							
30 Operating Rev For Return:	32,980,840	1,895,233	34,876,073	-	34,876,073	6,136,599	41,012,672
31							
32 Rate Base:							
33 Electric Plant In Service	1,548,941,051	57,876,179	1,606,817,230	-	1,606,817,230	46,725,593	1,653,542,823
34 Plant Held for Future Use	43,755	-	43,755	-	43,755	-	43,755
35 Misc Deferred Debits	18,044,510	(3,020,114)	15,024,396	-	15,024,396	(273,183)	14,751,213
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	1,897,443	(1,897,443)	(0)	-	(0)	-	(0)
39 Fuel Stock	5,765,129	(5,765,129)	(0)	-	(0)	-	(0)
40 Material & Supplies	7,434,252	(7,434,252)	0	-	0	-	0
41 Working Capital	3,527,567	24,966,397	28,493,964	-	28,493,964	-	28,493,964
42 Weatherization	1,957,722	-	1,957,722	-	1,957,722	-	1,957,722
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,587,611,430	64,725,637	1,652,337,067	-	1,652,337,067	46,452,410	1,698,789,477
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(562,037,870)	(26,760,558)	(588,798,428)	-	(588,798,428)	(663,675)	(589,462,103)
48 Accum Prov For Amort	(40,901,907)	(2,563,934)	(43,465,841)	-	(43,465,841)	-	(43,465,841)
49 Accum Def Income Tax	(207,777,188)	(19,255,763)	(227,032,951)	-	(227,032,951)	(7,095,918)	(234,128,869)
50 Unamortized ITC	(546,503)	23,175	(523,328)	-	(523,328)	-	(523,328)
51 Customer Adv For Const	15,642	(159,521)	(143,879)	-	(143,879)	-	(143,879)
52 Customer Service Deposits	-	(3,236,612)	(3,236,612)	-	(3,236,612)	-	(3,236,612)
53 Misc Rate Base Deductions	(2,870,631)	1,143,691	(1,726,939)	-	(1,726,939)	(1,721,174)	(3,448,114)
54							
55 Total Rate Base Deductions	(814,118,456)	(50,809,522)	(864,927,978)	-	(864,927,978)	(9,480,768)	(874,408,745)
56							
57 Total Rate Base:	773,492,974	13,916,115	787,409,089	-	787,409,089	36,971,643	824,380,732
58							
59 Return on Rate Base	4.26%	-	4.43%	-	4.43%	-	4.97%
60 Return on Equity	3.32%	0.317%	3.64%	0.00%	3.64%	1.05%	4.69%
61							
62 TAX CALCULATION:							
63 Operating Revenue	36,505,383	10,726,730	47,232,112	-	47,232,112	246,917	47,479,029
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,411,397)	30,428	(3,380,969)	-	(3,380,969)	-	(3,380,969)
66 Interest	22,026,430	(2,240,809)	19,785,622	-	19,785,622	929,005	20,714,627
67 Schedule "M" Additions	65,020,860	(2,590,083)	62,430,777	-	62,430,777	1,407,198	63,837,974
68 Schedule "M" Deductions	113,634,319	(600,563)	113,033,755	-	113,033,755	5,029,987	118,063,743
69 Income Before Tax	(30,723,109)	10,947,391	(19,775,718)	-	(19,775,718)	(4,304,878)	(24,080,396)
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	(30,723,109)	10,947,391	(19,775,718)	-	(19,775,718)	(4,304,878)	(24,080,396)
73							
74 Federal Income Taxes + Other	(16,440,176)	9,506,872	(6,933,304)	-	(6,933,304)	(7,264,568)	(14,197,872)

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended JUNE 2012

Net Rate Base - Washington Jurisdiction	\$ 824,380,732	Ref. Page 1.1
Return on Rate Base Requested	<u>7.750%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	63,889,481	
Less Current Operating Revenues	<u>(41,012,672)</u>	
Increase to Current Revenues	22,876,809	
Net to Gross Bump-up	<u>161.447%</u>	
Price Change Required for Requested Return	<u>\$ 36,933,863</u>	
Requested Price Change	\$ 36,933,863	
Uncollectible Percent	<u>0.660%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 243,763</u>	
Requested Price Change	\$ 36,933,863	
WUTC Regulatory Fee	0.200%	Ref. Page 1.3
WUTC Public Utility Tax	3.848%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 1,495,009</u>	
Requested Price Change	\$ 36,933,863	
Uncollectible Expense	(243,763)	
Taxes Other Than Income	<u>(1,495,009)</u>	
Income Before Taxes	<u>\$ 35,195,091</u>	
State Effective Tax Rate	<u>0.000%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 35,195,091	
Federal Income Tax Rate	<u>35.00%</u>	Ref. Page 2.1
Federal Income Taxes	<u>\$ 12,318,282</u>	
Operating Income	100.000%	
Net Operating Income	<u>61.940%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>161.4466%</u>	

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended JUNE 2012

Operating Revenue	100.000%	
Operating Deductions		
Uncollectable Accounts	0.660% (1)	
WUTC Regulatory Fee	0.200%	
Taxes Other - Revenue Tax	3.848%	
Taxes Other - Resource Supplier	0.000%	
Taxes Other - Gross Receipts	<u>0.000%</u>	
Sub-Total	95.292%	
State Income Tax @ 0.000%	<u>0.000%</u>	
Sub-Total	95.292%	
Federal Income Tax @ 35.00%	<u>33.352%</u>	
Net Operating Income	<u><u>61.940%</u></u>	
1 Uncollectible Accounts:		
(a) Uncollectible Accounts (FERC Account 904)	2,008,106	Ref. 2.14. Line 890
(b) General Business Revenues	<u>304,063,210</u>	Ref. 2.2. Line 2
Uncollectible Accounts %	<u>0.660%</u>	(a) / (b)

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	12,188,798	12,188,798	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	(4,273,438)	-	-	(4,552,984)	-	-	-	279,546
5 Other Operating Revenues	(7,850,079)	(1,553,840)	(4,270,713)	973,574	-	-	(3,000,000)	-
6 Total Operating Revenues	64,381	10,634,958	(4,270,713)	(3,579,410)	-	-	(3,000,000)	279,546
7								
8 Operating Expenses:								
9 Steam Production	3,168,823	-	(131,133)	2,478,952	-	-	-	822,004
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	65,906	-	(56,787)	-	-	-	120,154	2,519
12 Other Power Supply	(8,118,125)	-	766,959	(10,198,676)	-	-	(3,087)	1,316,679
13 Transmission	833,940	(61,125)	11,055	448,741	-	-	-	435,269
14 Distribution	(27,974)	-	(27,974)	-	-	-	-	-
15 Customer Accounting	(191,567)	-	(191,567)	-	-	-	-	-
16 Customer Service & Info	(8,658,982)	-	(8,658,982)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	303,116	-	203,774	-	-	-	99,342	-
19 Total O&M Expenses	(12,623,861)	(61,125)	(8,084,633)	(7,270,983)	-	-	216,408	2,576,472
20 Depreciation	1,260,241	-	-	(692,040)	1,052,987	-	874,382	24,913
21 Amortization	322,905	-	-	-	-	-	322,905	-
22 Taxes Other Than Income	963,946	-	-	(34,742)	-	998,688	-	-
23 Income Taxes: Federal	2,242,304	3,094,917	1,323,218	1,329,702	(479,740)	(124,224)	(2,079,680)	(821,889)
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	699,510	324,347	-	215,190	120,570	(528,934)	558,312	10,026
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(832,496)	(854,511)	15,240	-	-	-	6,775	-
28 Total Operating Expenses:	(7,967,451)	2,503,629	(6,746,176)	(6,452,675)	693,817	345,531	(100,897)	1,789,521
29								
30 Operating Rev For Return:	8,031,832	8,131,330	2,475,463	2,873,464	(693,817)	(345,531)	(2,899,103)	(1,509,974)
31								
32 Rate Base:								
33 Electric Plant in Service	104,601,772	-	-	(27,440,038)	-	-	131,225,993	815,817
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(3,293,297)	-	-	-	-	-	(3,293,297)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(1,897,443)	-	-	-	-	-	(1,897,443)	-
39 Fuel Stock	(5,765,129)	-	-	-	-	-	(5,765,129)	-
40 Material & Supplies	(7,434,252)	-	-	-	-	-	(7,434,252)	-
41 Working Capital	24,966,397	-	-	-	-	-	24,966,397	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	111,178,048	-	-	(27,440,038)	-	-	137,802,268	815,817
45								
46 Deductions:								
47 Accum Prov For Deprec	(27,424,233)	-	-	17,910,434	(10,219,277)	-	(35,091,018)	(24,371)
48 Accum Prov For Amort	(2,563,934)	-	-	-	(2,563,934)	-	-	-
49 Accum Def Income Tax	(26,351,681)	653,175	(563,394)	1,177,547	(454,794)	(15,789,205)	(11,226,402)	(148,610)
50 Unamortized ITC	23,175	-	-	23,175	-	-	-	-
51 Customer Adv For Const	(159,521)	-	-	-	-	-	(159,521)	-
52 Customer Service Deposits	(3,236,612)	-	-	-	-	-	(3,236,612)	-
53 Miscellaneous Deductions	(577,483)	(1,721,174)	-	-	-	-	1,143,691	-
54								
55 Total Deductions:	(60,290,290)	(1,067,999)	(563,394)	19,111,156	(13,238,005)	(15,789,205)	(48,568,862)	(172,981)
56								
57 Total Rate Base:	50,887,758	(1,067,999)	(563,394)	(8,328,862)	(13,238,005)	(15,789,205)	89,232,407	642,835
58								
59								
60 Estimated ROE impact	1.36%	2.03%	0.62%	0.81%	-0.03%	0.08%	-1.49%	-0.38%
61 Estimated Price Change	(5,599,985)	(13,261,381)	(4,067,042)	(5,661,228)	(536,211)	(1,417,715)	15,845,357	2,516,234
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	10,973,646	11,550,594	3,796,681	4,418,356	(1,052,987)	(998,688)	(4,420,471)	(2,321,838)
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	30,428	-	-	-	-	30,428	-	-
69 Interest	(1,311,804)	-	-	-	-	(1,311,804)	-	-
70 Schedule "M" Additions	(1,182,886)	(1,853,327)	(829,756)	(52,188)	1,052,987	(420,825)	896,571	23,664
72 Schedule "M" Deductions	4,429,424	854,648	(811,699)	567,920	1,370,685	(19,342)	2,418,041	50,071
73 Income Before Tax	6,642,713	8,842,619	3,780,623	3,799,148	(1,370,685)	(118,795)	(5,941,942)	(2,348,255)
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	6,642,713	8,842,619	3,780,623	3,799,148	(1,370,685)	(118,795)	(5,941,942)	(2,348,255)
78								
79 Federal Income Taxes	2,242,304	3,094,917	1,323,218	1,329,702	(479,740)	(124,224)	(2,079,680)	(821,889)

WASHINGTON SUMMARY OF ADJUSTMENTS RESTATING

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	12,188,798	12,188,798	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	29,248,553	-	-	29,248,553	-	-	-	-
5 Other Operating Revenues	(6,643,336)	(2,372,623)	(4,270,713)	-	-	-	-	-
6 Total Operating Revenues	34,794,015	9,816,175	(4,270,713)	29,248,553	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	(3,065,915)	-	15,475	(3,081,390)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	(10,937)	-	6,699	-	-	-	(17,637)	-
12 Other Power Supply	35,831,750	-	844,783	34,990,054	-	-	(3,087)	-
13 Transmission	(214,183)	(61,125)	60,421	(213,480)	-	-	-	-
14 Distribution	160,020	-	160,020	-	-	-	-	-
15 Customer Accounting	(95,892)	-	(95,892)	-	-	-	-	-
16 Customer Service & Info	(8,643,023)	-	(8,643,023)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(553,246)	-	(652,588)	-	-	-	99,342	-
19 Total O&M Expenses	23,408,573	(61,125)	(6,304,104)	31,695,184	-	-	78,618	-
20 Depreciation	(166,635)	-	-	(692,040)	1,052,987	-	(527,581)	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	803,333	-	-	(34,742)	-	838,075	-	-
23 Income Taxes: Federal	9,506,872	2,808,391	1,400,033	(818,670)	(0)	6,015,003	102,115	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(675,375)	-	-	215,190	(389,619)	(528,934)	37,988	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	22,015	-	15,240	-	-	-	6,775	-
28 Total Operating Expenses:	32,898,782	2,747,266	(6,888,832)	30,364,921	653,368	6,324,145	(302,085)	-
29								
30 Operating Rev For Return:	1,895,233	7,068,910	2,618,119	(1,116,368)	(653,368)	(6,324,145)	302,085	-
31								
32 Rate Base:								
33 Electric Plant In Service	57,876,179	-	-	(27,440,038)	-	-	85,316,216	-
34 Plant Held For Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(3,020,114)	-	-	-	-	-	(3,020,114)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(1,897,443)	-	-	-	-	-	(1,897,443)	-
39 Fuel Stock	(5,765,129)	-	-	-	-	-	(5,765,129)	-
40 Material & Supplies	(7,434,252)	-	-	-	-	-	(7,434,252)	-
41 Working Capital	24,966,397	-	-	-	-	-	24,966,397	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	64,725,637	-	-	(27,440,038)	-	-	92,165,675	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(26,760,558)	-	-	17,910,434	(10,951,466)	-	(33,719,528)	-
48 Accum Prov For Amort	(2,563,934)	-	-	-	(2,563,934)	-	-	-
49 Accum Def Income Tax	(19,255,763)	-	-	1,177,547	199,809	(15,789,205)	(4,843,915)	-
50 Unamortized ITC	23,175	-	-	23,175	-	-	-	-
51 Customer Adv For Const	(159,521)	-	-	-	-	-	(159,521)	-
52 Customer Service Deposits	(3,236,612)	-	-	-	-	-	(3,236,612)	-
53 Miscellaneous Deductions	1,143,691	-	-	-	-	-	1,143,691	-
54								
55 Total Deductions:	(50,809,522)	-	-	19,111,156	(13,315,591)	(15,789,205)	(40,815,882)	-
56								
57 Total Rate Base:	13,916,115	-	-	(8,328,882)	(13,315,591)	(15,789,205)	51,349,793	-
58								
59								
60 Estimated ROE impact	0.32%	1.75%	0.65%	-0.19%	-0.02%	-1.43%	-0.44%	0.00%
61 Estimated Price Change	(1,318,589)	(11,412,511)	(4,226,863)	760,220	(811,222)	6,234,552	5,937,236	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	10,726,730	9,877,300	4,018,152	(1,719,848)	(1,052,987)	(838,075)	442,188	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	30,428	-	-	-	-	30,428	-	-
69 Interest	(2,240,809)	-	-	-	-	(2,240,809)	-	-
70 Schedule "M" Additions	(2,590,083)	(1,853,327)	(829,758)	(52,188)	1,052,987	(420,825)	(486,973)	-
72 Schedule "M" Deductions	(800,563)	(811,699)	567,020	-	-	(19,342)	(336,542)	-
73 Income Before Tax	10,947,591	8,023,973	4,000,094	(2,339,056)	(0)	970,823	291,757	-
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	10,947,591	8,023,973	4,000,094	(2,339,056)	(0)	970,823	291,757	-
78								
79 Federal Income Taxes	9,506,872	2,808,391	1,400,033	(818,670)	(0)	6,015,003	102,115	-

WASHINGTON SUMMARY OF ADJUSTMENTS PRO FORMA

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	(33,521,991)	-	-	(33,801,537)	-	-	-	279,546
5 Other Operating Revenues	(1,207,643)	818,783	-	973,574	-	-	(3,000,000)	-
6 Total Operating Revenues	(34,729,634)	818,783	-	(32,827,963)	-	-	(3,000,000)	279,546
7								
8 Operating Expenses:								
9 Steam Production	6,235,738	-	(146,608)	5,560,342	-	-	-	822,004
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	76,844	-	(63,466)	-	-	-	137,790	2,519
12 Other Power Supply	(43,949,874)	-	(77,824)	(45,188,730)	-	-	-	1,316,679
13 Transmission	1,048,123	-	(49,366)	662,220	-	-	-	435,269
14 Distribution	(187,994)	-	(187,994)	-	-	-	-	-
15 Customer Accounting	(95,675)	-	(95,675)	-	-	-	-	-
16 Customer Service & Info	(15,958)	-	(15,958)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	856,362	-	856,362	-	-	-	-	-
19 Total O&M Expenses	(36,032,434)	-	219,471	(38,966,167)	-	-	137,790	2,576,472
20 Depreciation	1,426,876	-	-	-	-	-	1,401,963	24,913
21 Amortization	322,905	-	-	-	-	-	322,905	-
22 Taxes Other Than Income	160,613	-	-	-	-	160,613	-	-
23 Income Taxes: Federal	(7,264,568)	286,526	(76,815)	2,148,371	(479,740)	(6,139,227)	(2,181,795)	(821,889)
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	1,374,885	324,347	-	-	520,189	-	520,324	10,026
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(854,511)	(854,511)	-	-	-	-	-	-
28 Total Operating Expenses:	(40,866,233)	(243,637)	142,666	(36,817,796)	40,449	(5,976,614)	201,188	1,789,521
29								
30 Operating Rev For Return:	6,136,599	1,062,420	(142,656)	3,989,833	(40,449)	5,978,614	(3,201,188)	(1,509,974)
31								
32 Rate Base:								
33 Electric Plant In Service	46,725,593	-	-	-	-	-	45,909,776	815,817
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(273,183)	-	-	-	-	-	(273,183)	-
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:	46,452,410	-	-	-	-	-	45,636,594	815,817
45								
46 Deductions:								
47 Accum Prov For Deprec	(663,675)	-	-	-	732,189	-	(1,371,492)	(24,371)
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(7,095,918)	653,175	(563,394)	-	(654,603)	-	(6,382,487)	(148,610)
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(1,721,174)	(1,721,174)	-	-	-	-	-	-
54								
55 Total Deductions:	(9,480,768)	(1,067,999)	(563,394)	-	77,586	-	(7,753,979)	(172,981)
56								
57 Total Rate Base:	36,971,643	(1,067,999)	(563,394)	-	77,586	-	37,882,614	642,835
58								
59								
60 Estimated ROE impact	1.05%	0.27%	-0.03%	0.97%	-0.01%	1.45%	-1.13%	-0.37%
61 Estimated Price Change	(5,281,396)	(1,848,870)	159,821	(6,441,447)	75,011	(9,652,267)	9,908,122	2,518,234
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	246,917	1,673,294	(219,471)	6,138,204	-	(160,613)	(4,862,659)	(2,321,638)
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	929,005	-	-	-	-	929,005	-	-
70 Schedule "M" Additions	1,407,198	-	-	-	-	-	1,383,544	23,654
72 Schedule "M" Deductions	5,029,987	854,848	-	-	1,370,685	-	2,754,584	50,071
73 Income Before Tax	(4,304,878)	818,646	(219,471)	6,138,204	(1,370,685)	(1,089,618)	(6,233,699)	(2,348,255)
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	(4,304,878)	818,646	(219,471)	6,138,204	(1,370,685)	(1,089,618)	(6,233,699)	(2,348,255)
78								
79 Federal Income Taxes	(7,264,568)	286,526	(76,815)	2,148,371	(479,740)	(6,139,227)	(2,181,795)	(821,889)

	Tab 3 - Revenue							
	3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8
Total Adjustments	Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowance Sales	Renewable Energy Credit and Renewable Energy Attribute Revenue	Wheeling Revenue - REVISED	Ancillary Revenue	Schedule 300 Fee Change - REVISED
Operating Revenues:								
General Business Revenues	12,188,798	(668,149)	8,526,831	4,330,116	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-
Special Sales	(4,273,438)	-	-	-	-	-	-	-
Other Operating Revenues	(7,850,979)	-	-	-	(2,116,519)	59,751	502,929	-
Total Operating Revenues	64,381	(668,149)	8,526,831	4,330,116	-	(2,116,519)	502,929	-
Operating Expenses:								
Steam Production	3,169,823	-	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-	-	-
Hydro Production	65,906	-	-	-	-	-	-	-
Other Power Supply	(8,118,125)	-	-	-	-	-	-	-
Transmission	833,940	-	-	-	-	(61,125)	-	-
Distribution	(27,974)	-	-	-	-	-	-	-
Customer Accounting	(191,567)	-	-	-	-	-	-	-
Customer Service & Info Sales	(8,658,982)	-	-	-	-	-	-	-
Administrative & General	303,116	-	-	-	-	-	-	-
Total O&M Expenses	(12,623,861)	-	-	-	-	(61,125)	-	-
Depreciation	1,260,241	-	-	-	-	-	-	-
Amortization	322,905	-	-	-	-	-	-	-
Taxes Other Than Income	963,946	-	-	-	-	-	-	-
Income Taxes - Federal	2,242,304	(233,852)	2,335,726	1,515,541	(48)	(740,782)	42,306	176,025
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes - Def Net	699,510	-	-	-	324,347	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
Misc Revenue & Expense	(832,496)	-	-	-	(854,511)	-	-	-
Total Operating Expenses:	(7,967,451)	(233,852)	2,335,726	1,515,541	(530,211)	(740,782)	(18,818)	176,025
Operating Rev For Return:	8,031,832	(434,297)	6,191,105	2,814,575	530,211	(1,375,737)	78,569	326,904
Rate Base:								
Electric Plant In Service	104,601,772	-	-	-	-	-	-	-
Plant Held for Future Use	(273,183)	-	-	-	-	-	-	-
Misc Deferred Debits	(3,020,114)	-	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-	-
Prepayments	(1,897,443)	-	-	-	-	-	-	-
Fuel Stock	(5,765,129)	-	-	-	-	-	-	-
Material & Supplies	(7,434,252)	-	-	-	-	-	-	-
Working Capital	24,966,397	-	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-	-	-
Total Electric Plant:	111,178,048	-	-	-	-	-	-	-
Rate Base Deductions:								
Accum Prov For Deprec	(27,424,233)	-	-	-	-	-	-	-
Accum Prov For Amort	(2,563,934)	-	-	-	-	-	-	-
Accum Def Income Tax	(26,351,681)	-	-	-	653,175	-	-	-
Unamortized ITC	23,175	-	-	-	-	-	-	-
Customer Adv For Const	(159,521)	-	-	-	-	-	-	-
Customer Service Deposits	(3,236,612)	-	-	-	-	-	-	-
Misc Rate Base Deductions	(577,483)	-	-	-	(1,721,174)	-	-	-
Total Rate Base Deductions	(60,290,290)	-	-	-	(1,067,999)	-	-	-
Total Rate Base:	50,887,758	-	-	-	(1,067,999)	-	-	-
Estimated Return on Equity Impact	1.36%	-0.11%	1.53%	0.70%	0.14%	-0.34%	0.02%	0.08%
Estimated Price Change	(6,599,985)	701,157	(9,995,326)	(4,544,035)	(989,637)	2,221,081	(126,847)	(527,775)
TAX CALCULATION:								
Operating Revenue	10,973,646	(668,149)	8,526,831	4,330,116	854,511	(2,116,519)	120,876	502,929
Other Deductions	-	-	-	-	-	-	-	-
Interest (AFUDC)	30,428	-	-	-	-	-	-	-
Interest	(1,311,804)	-	-	-	-	-	-	-
Schedule "M" Additions	(1,182,886)	-	(1,853,327)	-	-	-	-	-
Schedule "M" Deductions	4,429,424	-	-	-	854,648	-	-	-
Income Before Tax	6,642,713	(668,149)	6,673,504	4,330,116	(137)	(2,116,519)	120,876	502,929
State Income Taxes	-	-	-	-	-	-	-	-
Taxable Income	6,642,713	(668,149)	6,673,504	4,330,116	(137)	(2,116,519)	120,876	502,929
Federal Income Taxes Before Credits	2,324,949	(233,852)	2,335,726	1,515,541	(48)	(740,782)	42,306	176,025
Energy Tax Credits	(82,645)	-	-	-	-	-	-	-
Federal Income Taxes	2,242,304	(233,852)	2,335,726	1,515,541	(48)	(740,782)	42,306	176,025

	Tab 4 - Operations & Maintenance							
	4.1	4.2	4.3	4.4	4.5	4.6	4.7	4.8
	Miscellaneous Expense & Revenue	General Wage Increase - Restating	General Wage Increase - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries - REVISED	Pension Curtailment	DSM Revenue and Expense Removal	Insurance Expense - REVISED
Operating Revenues:								
General Business Revenues	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-	(4,270,713)	-
Total Operating Revenues	-	-	-	-	-	-	(4,270,713)	-
Operating Expenses:								
Steam Production	-	15,475	45,636	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-	-	-
Hydro Production	-	6,699	19,756	-	-	-	-	-
Other Power Supply	-	8,215	24,225	(238,559)	1,012,405	-	-	74,484
Transmission	-	5,211	15,367	-	-	-	-	60,865
Distribution	-	19,844	58,519	-	-	-	-	143,847
Customer Accounting	4,148	9,996	29,479	-	-	-	-	-
Customer Service & Info Sales	(16,002)	1,684	4,968	(212)	48,821	-	(8,686,670)	-
Administrative & General	(21,052)	17,071	50,343	-	3,425	1,017,963	-	(536,556)
Total O&M Expenses	(32,907)	84,195	248,292	(238,771)	1,064,652	1,017,963	(8,686,670)	(257,361)
Depreciation	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-	-	-
Income Taxes - Federal	6,183	(29,468)	(86,902)	83,570	(372,628)	(356,287)	1,314,078	353,533
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
Misc Revenue & Expense	15,240	-	-	-	-	-	-	-
Total Operating Expenses:	(11,484)	54,727	161,390	(155,201)	692,024	661,676	(7,372,592)	96,172
Operating Rev For Return:	11,484	(54,727)	(161,390)	155,201	(692,024)	(661,676)	3,101,879	(96,172)
Rate Base:								
Electric Plant In Service	-	-	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-	-	-
Rate Base Deductions:								
Accum Prov For Deprec	-	-	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	-	(563,394)	-	-
Unamortized ITC	-	-	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	-	-	(563,394)	-	-
Total Rate Base:	-	-	-	-	-	(563,394)	-	-
Estimated Return on Equity Impact	0.00%	-0.01%	-0.04%	0.04%	-0.17%	-0.16%	0.77%	-0.02%
Estimated Price Change	(18,540)	88,355	260,558	(250,567)	1,117,248	997,761	(5,007,877)	155,267
TAX CALCULATION:								
Operating Revenue	17,667	(84,195)	(248,292)	238,771	(1,064,652)	(1,017,963)	4,415,957	257,361
Other Deductions	-	-	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-	(661,448)	(58,964)
Schedule "M" Deductions	-	-	-	-	-	-	-	(811,699)
Income Before Tax	17,667	(84,195)	(248,292)	238,771	(1,064,652)	(1,017,963)	3,754,509	1,010,095
State Income Taxes	-	-	-	-	-	-	-	-
Taxable Income	17,667	(84,195)	(248,292)	238,771	(1,064,652)	(1,017,963)	3,754,509	1,010,095
Federal Income Taxes Before Credits	6,183	(29,468)	(86,902)	83,570	(372,628)	(356,287)	1,314,078	353,533
Energy Tax Credits	-	-	-	-	-	-	-	-
Federal Income Taxes	6,183	(29,468)	(86,902)	83,570	(372,628)	(356,287)	1,314,078	353,533

	Tab 4 - Operations & Maintenance						
	4.9	4.10	4.11	4.12	4.13	4.14	4.15
	Advertising	Memberships & Subscriptions	AMR Savings	Uncollectible Expense - REVISED	Legal Expenses	Naughton Write-Off	O&M Efficiency - REVISED
Operating Revenues:							
General Business Revenues	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-	-
Operating Expenses:							
Steam Production	-	-	-	-	-	-	(192,244)
Nuclear Production	-	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-	(83,222)
Other Power Supply	-	-	-	-	201,834	(213,596)	(102,049)
Transmission	-	-	-	-	(5,655)	-	(64,733)
Distribution	-	-	-	-	(3,670)	-	(246,513)
Customer Accounting	-	-	(974)	(109,344)	(692)	-	(124,180)
Customer Service & Info Sales	9,356	-	-	-	-	-	(20,926)
Administrative & General	(8)	1,654	-	-	(117,123)	-	(211,943)
Total O&M Expenses	9,348	1,654	(974)	(109,344)	74,695	(213,596)	(1,045,810)
Depreciation	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-	-
Income Taxes - Federal	(3,272)	(579)	341	-	(26,143)	74,758	366,034
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-	-
Total Operating Expenses:	6,076	1,075	(633)	(109,344)	48,551	(138,837)	(679,777)
Operating Rev For Return:	(6,076)	(1,075)	633	109,344	(48,551)	138,837	679,777
Rate Base:							
Electric Plant In Service	-	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-	-
Rate Base Deductions:							
Accum Prov For Deprec	-	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	-	-	-
Unamortized ITC	-	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-	-
Estimated Return on Equity Impact	0.00%	0.00%	0.00%	0.03%	-0.01%	0.03%	0.17%
Estimated Price Change	9,810	1,736	(1,022)	(176,532)	78,385	(224,148)	(1,097,476)
TAX CALCULATION:							
Operating Revenue	(9,348)	(1,654)	974	109,344	(74,695)	213,596	1,045,810
Other Deductions	-	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	(109,344)	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-	-
Income Before Tax	(9,348)	(1,654)	974	-	(74,695)	213,596	1,045,810
State Income Taxes	-	-	-	-	-	-	-
Taxable Income	(9,348)	(1,654)	974	-	(74,695)	213,596	1,045,810
Federal Income Taxes Before Credits	(3,272)	(579)	341	-	(26,143)	74,758	366,034
Energy Tax Credits	-	-	-	-	-	-	-
Federal Income Taxes	(3,272)	(579)	341	-	(26,143)	74,758	366,034

	Tab 5 - Net Power Costs						
	5.1	5.1.1	5.2	5.3	5.4	6.1	6.2
	Net Power Costs - Restating	Net Power Costs - Pro Forma - REVISED	James River Royalty Offset	BPA Residential Exchange	Colstrip #3 Removal	Hydro Decommissioning - REVISED	Depreciation and Amortization Reserve to June 2012 Balance
Operating Revenues:							
General Business Revenues	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-
Special Sales	29,248,553	(33,801,537)	-	-	-	-	-
Other Operating Revenues	-	-	973,574	-	-	-	-
Total Operating Revenues	29,248,553	(33,801,537)	973,574	-	-	-	-
Operating Expenses:							
Steam Production	(3,081,390)	5,560,342	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-	-
Other Power Supply	27,610,184	(45,188,730)	-	7,379,869	-	-	-
Transmission	(213,480)	662,220	-	-	-	-	-
Distribution	-	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-	-
Total O&M Expenses	24,315,314	(36,966,167)	-	7,379,869	-	-	-
Depreciation	-	-	-	-	(692,040)	-	-
Amortization	-	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	(34,742)	-	-
Income Taxes - Federal	1,726,633	1,807,621	340,751	(2,582,954)	37,651	(479,740)	-
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	215,190	520,189	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-	-
Total Operating Expenses:	26,041,948	(37,158,547)	340,751	4,796,915	(473,942)	40,449	-
Operating Rev For Return:	3,206,605	3,357,010	632,823	(4,796,915)	473,942	(40,449)	-
Rate Base:							
Electric Plant In Service	-	-	-	-	(27,440,038)	-	-
Plant Held for Future Use	-	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	(27,440,038)	-	-
Rate Base Deductions:							
Accum Prov For Deprec	-	-	-	-	17,910,434	732,189	(2,110,519)
Accum Prov For Amort	-	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	1,177,547	(654,603)	-
Unamortized ITC	-	-	-	-	23,175	-	-
Customer Adv For Const	-	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	-	19,111,156	77,586	(2,110,519)
Total Rate Base:	-	-	-	-	(8,328,882)	77,586	(2,110,519)
Estimated Return on Equity Impact	0.79%	0.83%	0.16%	-1.19%	0.21%	-0.01%	0.02%
Estimated Price Change	(5,176,953)	(5,419,777)	(1,021,671)	7,744,454	(1,807,281)	75,011	(264,070)
TAX CALCULATION:							
Operating Revenue	4,933,238	5,164,630	973,574	(7,379,869)	726,783	-	-
Other Deductions	-	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	(52,188)	-	-
Schedule "M" Deductions	-	-	-	-	567,020	1,370,685	-
Income Before Tax	4,933,238	5,164,630	973,574	(7,379,869)	107,575	(1,370,685)	-
State Income Taxes	-	-	-	-	-	-	-
Taxable Income	4,933,238	5,164,630	973,574	(7,379,869)	107,575	(1,370,685)	-
Federal Income Taxes Before Credits	1,726,633	1,807,621	340,751	(2,582,954)	37,651	(479,740)	-
Energy Tax Credits	-	-	-	-	-	-	-
Federal Income Taxes	1,726,633	1,807,621	340,751	(2,582,954)	37,651	(479,740)	-

	Tab 6 - Depreciation & Amortization					
	6.2.1	6.2.2	6.2.3	6.3	6.3.1	6.3.2
	(cont.) Depreciation and Amortization Reserve to June 2012 Balance	(cont. 2) Depreciation and Amortization Reserve to June 2012 Balance	(cont. 3) Depreciation and Amortization Reserve to June 2012 Balance	Proposed Depreciation Rates - Expense - REVISED	Proposed Depreciation Rates - Reserve - REVISED	Proposed Depreciation Rates - Tax - REVISED
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	-
Depreciation	-	-	-	1,052,987	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	-	-	-	(368,545)	-	368,545
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	(399,619)
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	-	-	-	684,441	-	(31,074)
Operating Rev For Return:	-	-	-	(684,441)	-	31,074
Rate Base:						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	(1,800,715)	(6,513,739)	-	-	(526,493)	-
Accum Prov For Amort	-	(24,168)	(2,539,766)	-	-	-
Accum Def Income Tax	-	-	-	-	-	199,809
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	(1,800,715)	(6,537,907)	(2,539,766)	-	(526,493)	199,809
Total Rate Base:	(1,800,715)	(6,537,907)	(2,539,766)	-	(526,493)	199,809
Estimated Return on Equity Impact	0.02%	0.07%	0.03%	-0.17%	0.01%	0.01%
Estimated Price Change	(225,307)	(818,030)	(317,778)	1,105,007	(65,875)	(25,167)
TAX CALCULATION:						
Operating Revenue	-	-	-	(1,052,987)	-	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	1,052,987
Schedule "M" Deductions	-	-	-	-	-	-
Income Before Tax	-	-	-	(1,052,987)	-	1,052,987
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	(1,052,987)	-	1,052,987
Federal Income Taxes Before Credits	-	-	-	(368,545)	-	368,545
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	-	-	-	(368,545)	-	368,545

	Tab 7 Taxes							
	7.1	7.2	7.3	7.4	7.5	7.6	7.6.1	7.7
	Interest True Up - REVISED	Property Tax Expense - REVISED	Renewable Energy Tax Credit - REVISED	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment - REVISED	(cont.) Flow- Through Adjustment - REVISED	Remove Deferred State Tax Expense & Balance - REVISED
Operating Revenues:								
General Business Revenues	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-	-	-
Operating Expenses:								
Steam Production	-	-	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-	-	-
Transmission	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-
Taxes Other Than Income	-	173,756	-	-	(13,143)	-	-	-
Income Taxes - Federal	459,131	(60,815)	(82,645)	-	4,600	(84,441)	-	-
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-	1,213,356	(1,742,290)
Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-	-	-
Total Operating Expenses:	459,131	112,941	(82,645)	-	(8,543)	(84,441)	1,213,356	(1,742,290)
Operating Rev For Return:	(459,131)	(112,941)	82,645	-	8,543	84,441	(1,213,356)	1,742,290
Rate Base:								
Electric Plant In Service	-	-	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-	-	-
Rate Base Deductions:								
Accum Prov For Deprec	-	-	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	(7,524,077)	-	(9,136,272)	-	871,145
Unamortized ITC	-	-	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	(7,524,077)	-	(9,136,272)	-	871,145
Total Rate Base:	-	-	-	(7,524,077)	-	(9,136,272)	-	871,145
Estimated Return on Equity Impact	-0.11%	-0.03%	0.02%	0.08%	0.00%	0.12%	-0.30%	0.42%
Estimated Price Change	741,252	182,340	(133,428)	(941,421)	(13,792)	(1,279,468)	1,958,922	(2,703,869)
TAX CALCULATION:								
Operating Revenue	-	(173,756)	-	-	13,143	-	-	-
Other Deductions	-	-	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-	-	-
Interest	(1,311,804)	-	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	(260,603)	-	-
Schedule "M" Deductions	-	-	-	-	-	(19,342)	-	-
Income Before Tax	1,311,804	(173,756)	-	-	13,143	(241,261)	-	-
State Income Taxes	-	-	-	-	-	-	-	-
Taxable Income	1,311,804	(173,756)	-	-	13,143	(241,261)	-	-
Federal Income Taxes Before Credits	459,131	(60,815)	-	-	4,600	(84,441)	-	-
Energy Tax Credits	-	-	(82,645)	-	-	-	-	-
Federal Income Taxes	459,131	(60,815)	(82,645)	-	4,600	(84,441)	-	-

	Tab B - Rate Base							
	7.8	7.9	8.1	8.2	8.3	8.4	8.5	8.5.1
	WA Public Utility Tax Adjustment	AFUDC - Equity	Jim Bridger Mine Rate Base	Environmental Settlement (PERCO)	Customer Advances for Construction	Major Plant Additions - REVISED	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base
Operating Revenues:								
General Business Revenues	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-	-	-
Operating Expenses:								
Steam Production	-	-	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	141,766	-	-
Other Power Supply	-	-	-	-	-	-	-	-
Transmission	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-	-	-	-
Administrative & General	-	-	-	99,342	-	-	-	-
Total O&M Expenses	-	-	-	99,342	-	141,766	-	-
Depreciation	-	-	-	-	-	1,401,963	-	-
Amortization	-	-	-	-	-	-	-	-
Taxes Other Than Income	838,075	-	-	-	-	-	-	-
Income Taxes - Federal	(293,326)	(66,727)	-	47,667	-	(1,060,620)	-	(127,564)
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	29,081	-	564,184	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-	-	-
Total Operating Expenses:	544,749	(66,727)	-	176,069	-	1,047,294	-	(127,564)
Operating Rev For Return:	(544,749)	66,727	-	(176,069)	-	(1,047,294)	-	127,564
Rate Base:								
Electric Plant In Service	-	-	66,750,667	-	-	45,909,776	-	-
Plant Held for Future Use	-	-	-	-	-	-	-	-
Misc Deferred Debits	-	-	186,540	140,553	-	-	(2,544,079)	(803,128)
Elec Plant Acq Adj	-	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	(1,897,443)
Fuel Stock	-	-	-	-	-	-	(5,765,129)	-
Material & Supplies	-	-	-	-	-	-	(7,434,252)	-
Working Capital	-	-	-	-	-	-	(3,527,567)	-
Weatherization	-	-	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-	-	-
Total Electric Plant:	-	-	66,937,207	140,553	-	45,909,776	(19,271,028)	(2,700,570)
Rate Base Deductions:								
Accum Prov For Deprec	-	-	(34,513,081)	-	-	(1,371,492)	-	-
Accum Prov For Amort	-	-	-	-	-	-	-	-
Accum Def Income Tax	-	-	(4,559,656)	(288,341)	-	(8,362,961)	-	-
Unamortized ITC	-	-	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	(159,521)	-	-	-
Customer Service Deposits	-	-	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-	-	-
Total Rate Base Deductions	-	-	(39,072,738)	(288,341)	(159,521)	(6,734,453)	-	-
Total Rate Base:	-	-	27,864,469	(147,788)	(159,521)	36,175,323	(19,271,028)	(2,700,570)
Estimated Return on Equity Impact	-0.13%	0.02%	-0.28%	-0.04%	0.00%	-0.61%	0.21%	0.06%
Estimated Price Change	879,479	(107,729)	3,486,433	265,799	(19,959)	6,217,115	(2,411,212)	(543,847)
TAX CALCULATION:								
Operating Revenue	(838,075)	-	-	(99,342)	-	(1,543,729)	-	-
Other Deductions	-	-	-	-	-	-	-	-
Interest (AFUDC)	-	30,428	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Schedule "M" Additions	-	(160,222)	-	(76,626)	-	1,331,104	-	(383,863)
Schedule "M" Deductions	-	-	-	(312,158)	-	2,817,716	-	(19,394)
Income Before Tax	(838,075)	(190,650)	-	136,190	-	(3,030,342)	-	(364,470)
State Income Taxes	-	-	-	-	-	-	-	-
Taxable Income	(838,075)	(190,650)	-	136,190	-	(3,030,342)	-	(364,470)
Federal Income Taxes Before Credits	(293,326)	(66,727)	-	47,667	-	(1,060,620)	-	(127,564)
Energy Tax Credits	-	-	-	-	-	-	-	-
Federal Income Taxes	(293,326)	(66,727)	-	47,667	-	(1,060,620)	-	(127,564)

	Tab 8 - Rate Base							
	8.6	8.7	8.8	8.9	8.10	8.11	8.12	8.12.1
	Powerdale Hydro Removal - REVISED	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Regulatory Asset Amortization	Miscellaneous Asset Sales and Removals	Adjust June 2012 AMA Plant Balances to June 2012 Balance	(cont.) Adjust June 2012 AMA Plant Balances to June 2012 Balance
Operating Revenues:								
General Business Revenues	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	(3,000,000)	-	-	-
Total Operating Revenues	-	-	-	-	(3,000,000)	-	-	-
Operating Expenses:								
Steam Production	-	-	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-	-	-
Hydro Production	(3,975)	-	-	-	-	(17,637)	-	-
Other Power Supply	-	-	-	-	(3,087)	-	-	-
Transmission	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-	-	-
Total O&M Expenses	(3,975)	-	-	-	(3,087)	(17,637)	-	-
Depreciation	-	(17,991)	-	-	-	(509,591)	-	-
Amortization	322,905	-	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-	-	-
Income Taxes - Federal	(71,175)	-	6,989	(2,371)	(1,057,134)	184,530	-	-
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes - Def Net	(43,860)	-	-	-	8,907	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	6,775	-	-	-	-
Total Operating Expenses:	203,894	(17,991)	6,989	4,404	(1,051,314)	(342,698)	-	-
Operating Rev For Return:	(203,894)	17,991	(6,989)	(4,404)	(1,948,666)	342,698	-	-
Rate Base:								
Electric Plant In Service	-	(387,034)	-	-	-	(959,375)	10,973,926	3,615,602
Plant Held for Future Use	(273,183)	-	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-	-	-
Total Electric Plant:	(273,183)	(387,034)	-	-	-	(959,375)	10,973,926	3,615,602
Rate Base Deductions:								
Accum Prov For Deprec	-	-	-	-	-	793,556	-	-
Accum Prov For Amort	-	-	-	-	-	-	-	-
Accum Def Income Tax	320,118	-	-	-	1,664,438	-	-	-
Unamortized ITC	-	-	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-	-	-
Customer Service Deposits	-	-	-	(3,236,612)	-	-	-	-
Misc Rate Base Deductions	-	-	1,143,691	-	-	-	-	-
Total Rate Base Deductions	320,118	-	1,143,691	(3,236,612)	1,664,438	793,556	-	-
Total Rate Base:	46,935	(387,034)	1,143,691	(3,236,612)	1,664,438	(165,819)	10,973,926	3,615,602
Estimated Return on Equity Impact	-0.05%	0.01%	-0.01%	0.03%	-0.50%	0.09%	-0.11%	-0.04%
Estimated Price Change	335,053	(77,471)	154,383	(397,858)	3,354,343	(574,021)	1,373,070	452,388
TAX CALCULATION:								
Operating Revenue	(318,930)	17,991	-	(6,775)	(2,996,913)	527,227	-	-
Other Deductions	-	-	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Schedule "M" Additions	52,440	-	(3,013)	-	(23,470)	-	-	-
Schedule "M" Deductions	(63,133)	17,991	(22,981)	-	-	-	-	-
Income Before Tax	(203,357)	-	19,968	(6,775)	(3,020,383)	527,227	-	-
State Income Taxes	-	-	-	-	-	-	-	-
Taxable Income	(203,357)	-	19,968	(6,775)	(3,020,383)	527,227	-	-
Federal Income Taxes Before Credits	(71,175)	-	6,989	(2,371)	(1,057,134)	184,530	-	-
Energy Tax Credits	-	-	-	-	-	-	-	-
Federal Income Taxes	(71,175)	-	6,989	(2,371)	(1,057,134)	184,530	-	-

	Tab 8 - Rate Base						Tab 9
	8.12.2	8.12.3	8.12.4	8.12.5	8.12.6	8.13	9.1
	(cont. 2)	(cont. 3)	(cont. 4)	(cont. 5)	(cont. 6)		
	Adjust June	Adjust June	Adjust June	Adjust June	Adjust June	Investor	Production
	2012 AMA	2012 AMA	2012 AMA	2012 AMA	2012 AMA	Supplied	Factor -
	Plant Balances	Plant Balances	Plant Balances	Plant Balances	Plant Balances	Working	REVISED
	to June 2012	to June 2012	to June 2012	to June 2012	to June 2012	Capital	
	Balance	Balance	Balance	Balance	Balance		
Operating Revenues:							
General Business Revenues	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-	279,546
Other Operating Revenues	-	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-	279,546
Operating Expenses:							
Steam Production	-	-	-	-	-	-	822,004
Nuclear Production	-	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-	2,519
Other Power Supply	-	-	-	-	-	-	1,316,679
Transmission	-	-	-	-	-	-	435,269
Distribution	-	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	-	2,576,472
Depreciation	-	-	-	-	-	-	24,913
Amortization	-	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-	-
Income Taxes - Federal	-	-	-	-	-	-	(821,889)
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-	10,026
Investment Tax Credit Adj.	-	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-	-
Total Operating Expenses:	-	-	-	-	-	-	1,789,521
Operating Rev For Return:	-	-	-	-	-	-	(1,509,974)
Rate Base:							
Electric Plant In Service	3,486,600	1,412,651	240,994	1,566,664	(1,384,478)	-	815,817
Plant Held for Future Use	-	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	28,493,964	-
Weatherization	-	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-	-
Total Electric Plant:	3,486,600	1,412,651	240,994	1,566,664	(1,384,478)	28,493,964	815,817
Rate Base Deductions:							
Accum Prov For Deprec	-	-	-	-	-	-	(24,371)
Accum Prov For Amort	-	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	-	-	(148,610)
Unamortized ITC	-	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	-	-	-	(172,981)
Total Rate Base:	3,486,600	1,412,651	240,994	1,566,664	(1,384,478)	28,493,964	642,835
Estimated Return on Equity Impact	-0.04%	-0.01%	0.00%	-0.02%	0.01%	-0.29%	-0.38%
Estimated Price Change	436,247	176,752	30,153	196,023	(173,227)	3,565,196	2,518,234
TAX CALCULATION:							
Operating Revenue	-	-	-	-	-	-	(2,321,838)
Other Deductions	-	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-	23,654
Schedule "M" Deductions	-	-	-	-	-	-	(50,071)
Income Before Tax	-	-	-	-	-	-	(2,348,255)
State Income Taxes	-	-	-	-	-	-	-
Taxable Income	-	-	-	-	-	-	(2,348,255)
Federal Income Taxes Before Credits	-	-	-	-	-	-	(821,889)
Energy Tax Credits	-	-	-	-	-	-	-
Federal Income Taxes	-	-	-	-	-	-	(821,889)

	Tab 3 - Revenue							
	3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8
Total Restating Adjustments	Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowance Sales	Renewable Energy Credit and Renewable Energy Attribute Revenue	Wheeling Revenue - REVISED	Ancillary Revenue	Schedule 300 Fee Change - REVISED
Operating Revenues:								
General Business Revenues								
Interdepartmental								
Special Sales								
Other Operating Revenues								
Total Operating Revenues								
12,188,798	(668,149)	8,526,831	4,330,116					
-								
29,248,553								
(6,643,336)					(2,116,519)	(256,103)		
34,794,015	(668,149)	8,526,831	4,330,116	-	(2,116,519)	(256,103)	-	-
Operating Expenses:								
Steam Production								
Nuclear Production								
Hydro Production								
Other Power Supply								
Transmission								
Distribution								
Customer Accounting								
Customer Service & Info Sales								
Administrative & General								
Total O&M Expenses								
23,408,573								
(3,065,915)								
-								
(10,937)								
35,831,750								
(214,183)								
160,020								
(95,892)								
(8,643,023)								
-								
(553,246)								
23,408,573	-	-	-	-	-	(61,125)	-	-
(166,635)								
-								
803,333								
9,506,872	(233,852)	2,335,726	1,515,541	-	(740,782)	(68,243)	-	-
(675,375)								
-								
22,015								
32,898,782	(233,852)	2,335,726	1,515,541	-	(740,782)	(129,367)	-	-
Operating Rev For Return:	(434,297)	6,191,105	2,814,575	-	(1,375,737)	(126,736)	-	-
1,895,233								
Rate Base:								
Electric Plant In Service								
Plant Held for Future Use								
Misc Deferred Debits								
Elec Plant Acq Adj								
Nuclear Fuel								
Prepayments								
Fuel Stock								
Material & Supplies								
Working Capital								
Weatherization								
Misc Rate Base								
Total Electric Plant:	-	-	-	-	-	-	-	-
57,876,179								
-								
(3,020,114)								
-								
-								
(1,897,443)								
(5,765,129)								
(7,434,252)								
24,966,397								
-								
-								
64,725,637	-	-	-	-	-	-	-	-
Rate Base Deductions:								
Accum Prov For Deprec								
Accum Prov For Amort								
Accum Def Income Tax								
Unamortized ITC								
Customer Adv For Const								
Customer Service Deposits								
Misc Rate Base Deductions								
Total Rate Base Deductions	-	-	-	-	-	-	-	-
(26,760,558)								
(2,563,934)								
(19,255,763)								
23,175								
(159,521)								
(3,236,612)								
1,143,691								
(50,809,522)	-	-	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-	-	-
13,916,115								
Estimated Return on Equity Impact	0.32%	-0.11%	1.53%	0.70%	0.00%	-0.34%	-0.03%	0.00%
Estimated Price Change	(1,318,589)	701,157	(9,995,326)	(4,544,035)	-	2,221,081	204,611	-
TAX CALCULATION:								
Operating Revenue								
Other Deductions								
Interest (AFUDC)								
Interest								
Schedule "M" Additions								
Schedule "M" Deductions								
Income Before Tax	(668,149)	6,673,504	4,330,116	-	(2,116,519)	(194,979)	-	-
10,726,730								
-								
30,428								
(2,240,809)								
(2,590,083)								
(600,563)								
10,947,591	(668,149)	6,673,504	4,330,116	-	(2,116,519)	(194,979)	-	-
State Income Taxes	-	-	-	-	-	-	-	-
Taxable Income	(668,149)	6,673,504	4,330,116	-	(2,116,519)	(194,979)	-	-
10,947,591								
Federal Income Taxes Before Credits	(233,852)	2,335,726	1,515,541	-	(740,782)	(68,243)	-	-
3,831,657								
5,675,215								
9,506,872	(233,852)	2,335,726	1,515,541	-	(740,782)	(68,243)	-	-

	Tab 4 - Operations & Maintenance							
	4.1	4.2	4.3	4.4	4.5	4.6	4.7	4.8
	Miscellaneous Expense & Revenue	General Wage Increase - Restating	General Wage Increase - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries - REVISED	Pension Curtailment	DSM Revenue and Expense Removal	Insurance Expense - REVISED
Operating Revenues:								
General Business Revenues								
Interdepartmental								
Special Sales								
Other Operating Revenues							(4,270,713)	
Total Operating Revenues							(4,270,713)	
Operating Expenses:								
Steam Production		15,475						
Nuclear Production								
Hydro Production		6,699						
Other Power Supply		8,215		(238,559)	1,012,405			74,484
Transmission		5,211						60,865
Distribution		19,844						143,847
Customer Accounting	4,148	9,996						
Customer Service & Info Sales	(16,002)	1,684		(212)	48,821		(8,686,670)	
Administrative & General	(21,052)	17,071			3,425			(536,556)
Total O&M Expenses	(32,907)	84,195		(238,771)	1,064,652		(8,686,670)	(257,361)
Depreciation								
Amortization								
Taxes Other Than Income								
Income Taxes - Federal	6,183	(29,468)		83,570	(372,628)		1,314,078	353,533
Income Taxes - State								
Income Taxes - Def Net								
Investment Tax Credit Adj.								
Misc Revenue & Expense	15,240							
Total Operating Expenses:	(11,484)	54,727		(155,201)	692,024		(7,372,592)	96,172
Operating Rev For Return:	11,484	(54,727)		155,201	(692,024)		3,101,879	(96,172)
Rate Base:								
Electric Plant in Service								
Plant Held for Future Use								
Misc Deferred Debits								
Elec Plant Acq Adj								
Nuclear Fuel								
Prepayments								
Fuel Stock								
Material & Supplies								
Working Capital								
Weatherization								
Misc Rate Base								
Total Electric Plant:								
Rate Base Deductions:								
Accum Prov For Deprec								
Accum Prov For Amort								
Accum Def Income Tax								
Unamortized ITC								
Customer Adv For Const								
Customer Service Deposits								
Misc Rate Base Deductions								
Total Rate Base Deductions:								
Total Rate Base:								
Estimated Return on Equity Impact	0.00%	-0.01%	0.00%	0.04%	-0.17%	0.00%	0.77%	-0.02%
Estimated Price Change	(18,540)	88,355	-	(250,567)	1,117,248	-	(5,007,877)	155,267
TAX CALCULATION:								
Operating Revenue	17,667	(84,195)		238,771	(1,064,652)		4,415,957	257,361
Other Deductions								
Interest (AFUDC)								
Interest								
Schedule "M" Additions							(661,448)	(58,964)
Schedule "M" Deductions								(811,699)
Income Before Tax	17,667	(84,195)		238,771	(1,064,652)		3,754,509	1,010,095
State Income Taxes								
Taxable Income	17,667	(84,195)		238,771	(1,064,652)		3,754,509	1,010,095
Federal Income Taxes Before Credits	6,183	(29,468)		83,570	(372,628)		1,314,078	353,533
Energy Tax Credits								
Federal Income Taxes	6,183	(29,468)		83,570	(372,628)		1,314,078	353,533

	Tab 4 - Operations & Maintenance						
	4.9	4.10	4.11	4.12	4.13	4.14	4.15
	Advertising	Memberships & Subscriptions	AMR Savings	Uncollectible Expense - REVISED	Legal Expenses	Naughton Write-Off	O&M Efficiency - REVISED
Operating Revenues:							
General Business Revenues							
Interdepartmental							
Special Sales							
Other Operating Revenues							
Total Operating Revenues	-	-	-	-	-	-	-
Operating Expenses:							
Steam Production							
Nuclear Production							
Hydro Production							
Other Power Supply					201,834	(213,596)	
Transmission					(5,655)		
Distribution					(3,670)		
Customer Accounting				(109,344)	(692)		
Customer Service & Info Sales	9,356						
Administrative & General	(8)	1,654			(117,123)		
Total O&M Expenses	9,348	1,654	-	(109,344)	74,695	(213,596)	-
Depreciation							
Amortization							
Taxes Other Than Income							
Income Taxes - Federal	(3,272)	(579)	-	-	(26,143)	74,758	-
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net							
Investment Tax Credit Adj.							
Misc Revenue & Expense							
Total Operating Expenses:	6,076	1,075	-	(109,344)	48,551	(138,837)	-
Operating Rev For Return:	(6,076)	(1,075)	-	109,344	(48,551)	138,837	-
Rate Base:							
Electric Plant In Service							
Plant Held for Future Use							
Misc Deferred Debits							
Elec Plant Acq Adj							
Nuclear Fuel							
Prepayments							
Fuel Stock							
Material & Supplies							
Working Capital							
Weatherization							
Misc Rate Base							
Total Electric Plant:	-	-	-	-	-	-	-
Rate Base Deductions:							
Accum Prov For Deprec							
Accum Prov For Amort							
Accum Def Income Tax							
Unamortized ITC							
Customer Adv For Const							
Customer Service Deposits							
Misc Rate Base Deductions							
Total Rate Base Deductions	-	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-	-
Estimated Return on Equity Impact	0.00%	0.00%	0.00%	0.03%	-0.01%	0.03%	-0.00%
Estimated Price Change	9,810	1,736	-	(176,532)	78,385	(224,148)	-
TAX CALCULATION:							
Operating Revenue	(9,348)	(1,654)	-	109,344	(74,695)	213,596	-
Other Deductions							
Interest (AFUDC)							
Interest							
Schedule "M" Additions				(109,344)			
Schedule "M" Deductions							
Income Before Tax	(9,348)	(1,654)	-	-	(74,695)	213,596	-
State Income Taxes	-	-	-	-	-	-	-
Taxable Income	(9,348)	(1,654)	-	-	(74,695)	213,596	-
Federal Income Taxes Before Credits	(3,272)	(579)	-	-	(26,143)	74,758	-
Energy Tax Credits							
Federal Income Taxes	(3,272)	(579)	-	-	(26,143)	74,758	-

	Tab 5 - Net Power Costs						
	5.1	5.1.1	5.2	5.3	5.4	6.1	6.2
	Net Power Costs - Restating	Net Power Costs - Pro Forma - REVISED	James River Royalty Offset	BPA Residential Exchange	Colstrip #3 Removal	Hydro Decommissioning - REVISED	Depreciation and Amortization Reserve to June 2012 Balance
Operating Revenues:							
General Business Revenues							
Interdepartmental							
Special Sales	29,248,553						
Other Operating Revenues							
Total Operating Revenues	29,248,553						
Operating Expenses:							
Steam Production	(3,081,390)						
Nuclear Production							
Hydro Production							
Other Power Supply	27,610,184			7,379,869			
Transmission	(213,480)						
Distribution							
Customer Accounting							
Customer Service & Info							
Sales							
Administrative & General							
Total O&M Expenses	24,315,314			7,379,869			
Depreciation					(692,040)		
Amortization							
Taxes Other Than Income					(34,742)		
Income Taxes - Federal	1,726,633			(2,582,954)	37,651		
Income Taxes - State							
Income Taxes - Def Net					215,190		
Investment Tax Credit Adj.							
Misc Revenue & Expense							
Total Operating Expenses:	26,041,948			4,796,915	(473,942)		
Operating Rev For Return:	3,206,605			(4,796,915)	473,942		
Rate Base:							
Electric Plant In Service					(27,440,038)		
Plant Held for Future Use							
Misc Deferred Debits							
Elec Plant Acq Adj							
Nuclear Fuel							
Prepayments							
Fuel Stock							
Material & Supplies							
Working Capital							
Weatherization							
Misc Rate Base							
Total Electric Plant:	-	-	-	-	(27,440,038)	-	-
Rate Base Deductions:							
Accum Prov For Deprec					17,910,434		(2,110,519)
Accum Prov For Amort							
Accum Def Income Tax					1,177,547		
Unamortized ITC					23,175		
Customer Adv For Const							
Customer Service Deposits							
Misc Rate Base Deductions							
Total Rate Base Deductions	-	-	-	-	19,111,156	-	(2,110,519)
Total Rate Base:	-	-	-	-	(8,328,882)	-	(2,110,519)
Estimated Return on Equity Impact	0.79%	0.00%	0.00%	-1.19%	0.21%	0.00%	0.02%
Estimated Price Change	(5,176,953)			7,744,454	(1,807,281)		(264,070)
TAX CALCULATION:							
Operating Revenue	4,933,238			(7,379,869)	726,783		
Other Deductions							
Interest (AFUDC)							
Interest							
Schedule "M" Additions					(52,188)		
Schedule "M" Deductions					567,020		
Income Before Tax	4,933,238			(7,379,869)	107,575		
State Income Taxes							
Taxable Income	4,933,238			(7,379,869)	107,575		
Federal Income Taxes Before Credits	1,726,633			(2,582,954)	37,651		
Energy Tax Credits							
Federal Income Taxes	1,726,633			(2,582,954)	37,651		

	Tab 6 - Depreciation & Amortization					
	6.2.1	6.2.2	6.2.3	6.3	6.3.1	6.3.2
	(cont.) Depreciation and Amortization Reserve to June 2012 Balance	(cont. 2) Depreciation and Amortization Reserve to June 2012 Balance	(cont. 3) Depreciation and Amortization Reserve to June 2012 Balance	Proposed Depreciation Rates - Expense - REVISED	Proposed Depreciation Rates - Reserve - REVISED	Proposed Depreciation Rates - Tax - REVISED
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation				1,052,987		
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	(368,545)		368,545
Income Taxes - State	-	-	-			
Income Taxes - Def Net						(399,619)
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	684,441	-	(31,074)
Operating Rev For Return:	-	-	-	(684,441)	-	31,074
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	(1,800,715)	(6,513,739)			(526,493)	
Accum Prov For Amort		(24,168)	(2,539,766)			
Accum Def Income Tax						199,809
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	(1,800,715)	(6,537,907)	(2,539,766)	-	(526,493)	199,809
Total Rate Base:	(1,800,715)	(6,537,907)	(2,539,766)	-	(526,493)	199,809
Estimated Return on Equity Impact	0.02%	0.07%	0.03%	-0.17%	0.01%	0.01%
Estimated Price Change	(225,307)	(818,030)	(317,778)	1,105,007	(65,875)	(25,167)
TAX CALCULATION:						
Operating Revenue				(1,052,987)		
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						1,052,987
Schedule "M" Deductions						
Income Before Tax	-	-	-	(1,052,987)	-	1,052,987
State Income Taxes	-	-	-			
Taxable Income	-	-	-	(1,052,987)	-	1,052,987
Federal Income Taxes Before Credits	-	-	-	(368,545)	-	368,545
Energy Tax Credits	-	-	-			
Federal Income Taxes	-	-	-	(368,545)	-	368,545

	Tab 7 - Taxes							
	7.1	7.2	7.3	7.4	7.5	7.6	7.6.1	7.7
	Interest True Up - REVISED	Property Tax Expense - REVISED	Renewable Energy Tax Credit - REVISED	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment - REVISED	(cont.) Flow- Through Adjustment - REVISED	Remove Deferred State Tax Expense & Balance - REVISED
Operating Revenues:								
General Business Revenues								
Interdepartmental								
Special Sales								
Other Operating Revenues								
Total Operating Revenues	-	-	-	-	-	-	-	-
Operating Expenses:								
Steam Production								
Nuclear Production								
Hydro Production								
Other Power Supply								
Transmission								
Distribution								
Customer Accounting								
Customer Service & Info								
Sales								
Administrative & General								
Total O&M Expenses	-	-	-	-	-	-	-	-
Depreciation								
Amortization								
Taxes Other Than Income								
Income Taxes - Federal	784,283	-	5,675,215	-	-	(84,441)	-	-
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-	1,213,356	(1,742,290)
Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-	-	-
Total Operating Expenses:	784,283	-	5,675,215	-	-	(84,441)	1,213,356	(1,742,290)
Operating Rev For Return:	(784,283)	-	(5,675,215)	-	-	84,441	(1,213,356)	1,742,290
Rate Base:								
Electric Plant In Service								
Plant Held for Future Use								
Misc Deferred Debits								
Elec Plant Acq Adj								
Nuclear Fuel								
Prepayments								
Fuel Stock								
Material & Supplies								
Working Capital								
Weatherization								
Misc Rate Base								
Total Electric Plant:	-	-	-	-	-	-	-	-
Rate Base Deductions:								
Accum Prov For Deprec								
Accum Prov For Amort								
Accum Def Income Tax								
Unamortized ITC				(7,524,077)		(9,136,272)		871,145
Customer Adv For Const								
Customer Service Deposits								
Misc Rate Base Deductions								
Total Rate Base Deductions	-	-	-	(7,524,077)	-	(9,136,272)	-	871,145
Total Rate Base:	-	-	-	(7,524,077)	-	(9,136,272)	-	871,145
Estimated Return on Equity Impact	-0.19%	0.00%	-1.41%	0.08%	0.00%	0.12%	-0.30%	0.42%
Estimated Price Change	1,266,198	-	9,162,440	(941,421)	-	(1,279,468)	1,958,922	(2,703,869)
TAX CALCULATION:								
Operating Revenue								
Other Deductions								
Interest (AFUDC)								
Interest	(2,240,809)							
Schedule "M" Additions						(260,603)		
Schedule "M" Deductions						(19,342)		
Income Before Tax	2,240,809	-	-	-	-	(241,261)	-	-
State Income Taxes								
Taxable Income	2,240,809	-	-	-	-	(241,261)	-	-
Federal Income Taxes Before Credits	784,283	-	-	-	-	(84,441)	-	-
Energy Tax Credits			5,675,215					
Federal Income Taxes	784,283	-	5,675,215	-	-	(84,441)	-	-

	Tab 7 - Taxes		Tab 8 - Rate Base					
	7.8	7.9	8.1	8.2	8.3	8.4	8.5	8.5.1
	WA Public Utility Tax Adjustment	AFUDC - Equity	Jim Bridger Mine Rate Base	Environmental Settlement (PERCO)	Customer Advances for Construction	Major Plant Additions - REVISED	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base
Operating Revenues:								
General Business Revenues								
Interdepartmental								
Special Sales								
Other Operating Revenues								
Total Operating Revenues	-	-	-	-	-	-	-	-
Operating Expenses:								
Steam Production								
Nuclear Production								
Hydro Production								
Other Power Supply								
Transmission								
Distribution								
Customer Accounting								
Customer Service & Info								
Sales								
Administrative & General				99,342				
Total O&M Expenses	-	-	-	99,342	-	-	-	-
Depreciation								
Amortization								
Taxes Other Than Income	838,075							
Income Taxes - Federal	(293,326)	(66,727)	-	47,667	-	-	-	(127,564)
Income Taxes - State	-	-						-
Income Taxes - Def Net				29,081				
Investment Tax Credit Adj.								
Misc Revenue & Expense								
Total Operating Expenses:	544,749	(66,727)	-	176,089	-	-	-	(127,564)
Operating Rev For Return:	(544,749)	66,727	-	(176,089)	-	-	-	127,564
Rate Base:								
Electric Plant In Service			66,750,667					
Plant Held for Future Use								
Misc Deferred Debits			186,540	140,553			(2,544,079)	(803,128)
Elec Plant Acq Adj								
Nuclear Fuel								
Prepayments								(1,897,443)
Fuel Stock							(5,765,129)	
Material & Supplies							(7,434,252)	
Working Capital							(3,527,567)	
Weatherization								
Misc Rate Base								
Total Electric Plant:	-	-	66,937,207	140,553	-	-	(19,271,028)	(2,700,570)
Rate Base Deductions:								
Accum Prov For Deprec			(34,513,081)					
Accum Prov For Amort								
Accum Def Income Tax			(4,559,656)	(288,341)				
Unamortized ITC								
Customer Adv For Const					(159,521)			
Customer Service Deposits								
Misc Rate Base Deductions								
Total Rate Base Deductions	-	-	(39,072,738)	(288,341)	(159,521)	-	-	-
Total Rate Base:	-	-	27,864,469	(147,788)	(159,521)	-	(19,271,028)	(2,700,570)
Estimated Return on Equity Impact	-0.13%	0.02%	-0.28%	-0.04%	0.00%	0.00%	0.21%	0.06%
Estimated Price Change	879,479	(107,729)	3,486,433	265,799	(19,959)	-	(2,411,212)	(543,847)
TAX CALCULATION:								
Operating Revenue	(838,075)	-	-	(99,342)	-	-	-	-
Other Deductions								
Interest (AFUDC)		30,428						
Interest								
Schedule "M" Additions		(160,222)		(76,626)				(383,863)
Schedule "M" Deductions				(312,158)				(19,394)
Income Before Tax	(838,075)	(190,650)	-	136,190	-	-	-	(364,470)
State Income Taxes	-	-	-	-	-	-	-	-
Taxable Income	(838,075)	(190,650)	-	136,190	-	-	-	(364,470)
Federal Income Taxes Before Credits	(293,326)	(66,727)	-	47,667	-	-	-	(127,564)
Energy Tax Credits								
Federal Income Taxes	(293,326)	(66,727)	-	47,667	-	-	-	(127,564)

	Tab 8 - Rate Base							
	8.6	8.7	8.8	8.9	8.10	8.11	8.12	8.12.1
	Powerdale Hydro Removal - REVISED	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Regulatory Asset Amortization	Miscellaneous Asset Sales and Removals	Adjust June 2012 AMA Plant Balances to June 2012 Balance	(cont.) Adjust June 2012 AMA Plant Balances to June 2012 Balance
Operating Revenues:								
General Business Revenues	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-	-	-
Operating Expenses:								
Steam Production	-	-	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-	-	-
Other Power Supply	-	-	-	-	(3,087)	(17,637)	-	-
Transmission	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	(3,087)	(17,637)	-	-
Depreciation	-	(17,991)	-	-	-	(509,591)	-	-
Amortization	-	-	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-	-	-
Income Taxes - Federal	-	-	6,989	(2,371)	(7,134)	184,530	-	-
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	8,907	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	6,775	-	-	-	-
Total Operating Expenses:	-	(17,991)	6,989	4,404	(1,314)	(342,698)	-	-
Operating Rev For Return:	-	17,991	(6,989)	(4,404)	1,314	342,698	-	-
Rate Base:								
Electric Plant In Service	-	(387,034)	-	-	-	(959,375)	10,973,926	3,615,602
Plant Held for Future Use	-	-	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-	-	-
Total Electric Plant:	-	(387,034)	-	-	-	(959,375)	10,973,926	3,615,602
Rate Base Deductions:								
Accum Prov For Deprec	-	-	-	-	-	793,556	-	-
Accum Prov For Amort	-	-	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	4,082	-	-	-
Unamortized ITC	-	-	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-	-	-
Customer Service Deposits	-	-	-	(3,236,612)	-	-	-	-
Misc Rate Base Deductions	-	-	1,143,691	-	-	-	-	-
Total Rate Base Deductions	-	-	1,143,691	(3,236,612)	4,082	793,556	-	-
Total Rate Base:	-	(387,034)	1,143,691	(3,236,612)	4,082	(165,819)	10,973,926	3,615,602
Estimated Return on Equity Impact	0.00%	0.01%	-0.01%	0.03%	0.00%	0.09%	-0.11%	-0.04%
Estimated Price Change	-	(77,471)	154,383	(397,858)	(1,611)	(574,021)	1,373,070	452,388
TAX CALCULATION:								
Operating Revenue	-	17,991	-	(6,775)	3,087	527,227	-	-
Other Deductions	-	-	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Schedule "M" Additions	-	-	(3,013)	-	(23,470)	-	-	-
Schedule "M" Deductions	-	17,991	(22,981)	-	-	-	-	-
Income Before Tax	-	-	19,968	(6,775)	(20,383)	527,227	-	-
State Income Taxes	-	-	-	-	-	-	-	-
Taxable Income	-	-	19,968	(6,775)	(20,383)	527,227	-	-
Federal Income Taxes Before Credits	-	-	6,989	(2,371)	(7,134)	184,530	-	-
Energy Tax Credits	-	-	-	-	-	-	-	-
Federal Income Taxes	-	-	6,989	(2,371)	(7,134)	184,530	-	-

	Tab 8 - Rate Base						Tab 9
	8.12.2	8.12.3	8.12.4	8.12.5	8.12.6	8.13	9.1
	(cont. 2)	(cont. 3)	(cont. 4)	(cont. 5)	(cont. 6)		
	Adjust June	Adjust June	Adjust June	Adjust June	Adjust June		
	2012 AMA	2012 AMA	2012 AMA	2012 AMA	2012 AMA		
	Plant Balances	Plant Balances	Plant Balances	Plant Balances	Plant Balances	Investor	Production
	to June 2012	to June 2012	to June 2012	to June 2012	to June 2012	Supplied	Factor -
	Balance	Balance	Balance	Balance	Balance	Working	REVISED
						Capital	
Operating Revenues:							
General Business Revenues							
Interdepartmental							
Special Sales							
Other Operating Revenues							
Total Operating Revenues	-	-	-	-	-	-	-
Operating Expenses:							
Steam Production							
Nuclear Production							
Hydro Production							
Other Power Supply							
Transmission							
Distribution							
Customer Accounting							
Customer Service & Info							
Sales							
Administrative & General							
Total O&M Expenses	-	-	-	-	-	-	-
Depreciation							
Amortization							
Taxes Other Than Income							
Income Taxes - Federal							
Income Taxes - State							
Income Taxes - Def Net							
Investment Tax Credit Adj.							
Misc Revenue & Expense							
Total Operating Expenses:	-	-	-	-	-	-	-
Operating Rev For Return:	-	-	-	-	-	-	-
Rate Base:							
Electric Plant In Service	3,486,600	1,412,651	240,994	1,566,664	(1,384,478)		
Plant Held for Future Use							
Misc Deferred Debits							
Elec Plant Acq Adj							
Nuclear Fuel							
Prepayments							
Fuel Stock							
Material & Supplies							
Working Capital						28,493,964	
Weatherization							
Misc Rate Base							
Total Electric Plant:	3,486,600	1,412,651	240,994	1,566,664	(1,384,478)	28,493,964	-
Rate Base Deductions:							
Accum Prov For Deprec							
Accum Prov For Amort							
Accum Def Income Tax							
Unamortized ITC							
Customer Adv For Const							
Customer Service Deposits							
Misc Rate Base Deductions							
Total Rate Base Deductions	-	-	-	-	-	-	-
Total Rate Base:	3,486,600	1,412,651	240,994	1,566,664	(1,384,478)	28,493,964	-
Estimated Return on Equity Impact	-0.04%	-0.01%	0.00%	-0.02%	0.01%	-0.29%	0.00%
Estimated Price Change	436,247	176,752	30,153	196,023	(173,227)	3,565,196	-
TAX CALCULATION:							
Operating Revenue							
Other Deductions							
Interest (AFUDC)							
Interest							
Schedule "M" Additions							
Schedule "M" Deductions							
Income Before Tax	-	-	-	-	-	-	-
State Income Taxes							
Taxable Income	-	-	-	-	-	-	-
Federal Income Taxes Before Credits							
Energy Tax Credits							
Federal Income Taxes	-	-	-	-	-	-	-

	Tab 3 - Revenue							
	3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8
Total Pro Forma Adjustments	Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowance Sales	Renewable Energy Credit and Renewable Energy Attribute Revenue	Wheeling Revenue - REVISED	Ancillary Revenue	Schedule 300 Fee Change - REVISED
Operating Revenues:								
General Business Revenues	-							
Interdepartmental	-							
Special Sales	(33,521,991)							
Other Operating Revenues	(1,207,643)					315,854	502,929	-
Total Operating Revenues	(34,729,634)					315,854	502,929	-
Operating Expenses:								
Steam Production	6,235,738							
Nuclear Production	-							
Hydro Production	76,844							
Other Power Supply	(43,949,874)							
Transmission	1,048,123							
Distribution	(187,994)							
Customer Accounting	(95,675)							
Customer Service & Info Sales	(15,958)							
Administrative & General	856,362							
Total O&M Expenses	(36,032,434)							
Depreciation	1,426,876							
Amortization	322,905							
Taxes Other Than Income	160,613							
Income Taxes - Federal	(7,264,568)			(48)		110,549	176,025	
Income Taxes - State	-							
Income Taxes - Def Net	1,374,885			324,347				
Investment Tax Credit Adj.	-							
Misc Revenue & Expense	(854,511)			(854,511)				
Total Operating Expenses:	(40,866,233)			(530,211)		110,549	176,025	-
Operating Rev For Return:	6,136,599			530,211		205,305	326,904	
Rate Base:								
Electric Plant In Service	46,725,593							
Plant Held for Future Use	-							
Misc Deferred Debits	(273,183)							
Elec Plant Acq Adj	-							
Nuclear Fuel	-							
Prepayments	-							
Fuel Stock	-							
Material & Supplies	-							
Working Capital	-							
Weatherization	-							
Misc Rate Base	-							
Total Electric Plant:	46,452,410							
Rate Base Deductions:								
Accum Prov For Deprec	(663,675)							
Accum Prov For Amort	-							
Accum Def Income Tax	(7,095,918)			653,175				
Unamortized ITC	-							
Customer Adv For Const	-							
Customer Service Deposits	-							
Misc Rate Base Deductions	(1,721,174)			(1,721,174)				
Total Rate Base Deductions	(9,480,768)			(1,067,999)				
Total Rate Base:	36,971,643			(1,067,999)				
Estimated Return on Equity Impact	1.08%	0.00%	0.00%	0.00%	0.14%	0.00%	0.05%	0.08%
Estimated Price Change	(5,281,396)	-	-	-	(989,637)	-	(331,458)	(527,775)
TAX CALCULATION:								
Operating Revenue	246,917				854,511		315,854	502,929
Other Deductions	-							
Interest (AFUDC)	-							
Interest	929,005							
Schedule "M" Additions	1,407,198							
Schedule "M" Deductions	5,029,987				854,648			
Income Before Tax	(4,304,878)				(137)		315,854	502,929
State Income Taxes	-							
Taxable Income	(4,304,878)				(137)		315,854	502,929
Federal Income Taxes Before Credits	(1,506,707)				(48)		110,549	176,025
Energy Tax Credits	(5,757,861)							
Federal Income Taxes	(7,264,568)				(48)		110,549	176,025

	Tab 4 - Operations & Maintenance							
	4.1	4.2	4.3	4.4	4.5	4.6	4.7	4.8
	Miscellaneous Expense & Revenue	General Wage Increase - Restating	General Wage Increase - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries - REVISED	Pension Curtailment	DSM Revenue and Expense Removal	Insurance Expense - REVISED
Operating Revenues:								
General Business Revenues	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-	-	-
Operating Expenses:								
Steam Production	-	-	45,636	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-	-	-
Hydro Production	-	-	19,756	-	-	-	-	-
Other Power Supply	-	-	24,225	-	-	-	-	-
Transmission	-	-	15,367	-	-	-	-	-
Distribution	-	-	58,519	-	-	-	-	-
Customer Accounting	-	-	29,479	-	-	-	-	-
Customer Service & Info Sales	-	-	4,968	-	-	-	-	-
Administrative & General	-	-	50,343	-	-	1,017,963	-	-
Total O&M Expenses	-	-	248,292	-	-	1,017,963	-	-
Depreciation	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-	-	-
Income Taxes - Federal	-	-	(86,902)	-	-	(356,287)	-	-
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-	-	-
Total Operating Expenses:	-	-	161,390	-	-	661,676	-	-
Operating Rev For Return:	-	-	(161,390)	-	-	(661,676)	-	-
Rate Base:								
Electric Plant In Service	-	-	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-	-	-
Rate Base Deductions:								
Accum Prov For Deprec	-	-	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	-	(563,394)	-	-
Unamortized ITC	-	-	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	-	-	(563,394)	-	-
Total Rate Base:	-	-	-	-	-	(563,394)	-	-
Estimated Return on Equity Impact	0.00%	0.00%	-0.04%	0.00%	0.00%	-0.16%	0.00%	0.00%
Estimated Price Change	-	-	260,558	-	-	997,761	-	-
TAX CALCULATION:								
Operating Revenue	-	-	(248,292)	-	-	(1,017,963)	-	-
Other Deductions	-	-	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-	-	-
Income Before Tax	-	-	(248,292)	-	-	(1,017,963)	-	-
State Income Taxes	-	-	-	-	-	-	-	-
Taxable Income	-	-	(248,292)	-	-	(1,017,963)	-	-
Federal Income Taxes Before Credits	-	-	(86,902)	-	-	(356,287)	-	-
Energy Tax Credits	-	-	-	-	-	-	-	-
Federal Income Taxes	-	-	(86,902)	-	-	(356,287)	-	-

	Tab 4 - Operations & Maintenance						
	4.9	4.10	4.11	4.12	4.13	4.14	4.15
	Advertising	Memberships & Subscriptions	AMR Savings	Uncollectible Expense - REVISED	Legal Expenses	Naughton Write-Off	O&M Efficiency - REVISED
Operating Revenues:							
General Business Revenues							
Interdepartmental							
Special Sales							
Other Operating Revenues							
Total Operating Revenues	-	-	-	-	-	-	-
Operating Expenses:							
Steam Production							(192,244)
Nuclear Production							
Hydro Production							(83,222)
Other Power Supply							(102,049)
Transmission							(64,733)
Distribution							(246,513)
Customer Accounting			(974)				(124,180)
Customer Service & Info Sales							(20,926)
Administrative & General							(211,943)
Total O&M Expenses	-	-	(974)	-	-	-	(1,045,810)
Depreciation							
Amortization							
Taxes Other Than Income							
Income Taxes - Federal	-	-	341	-	-	-	366,034
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net							
Investment Tax Credit Adj.							
Misc Revenue & Expense							
Total Operating Expenses:	-	-	(633)	-	-	-	(679,777)
Operating Rev For Return:	-	-	633	-	-	-	679,777
Rate Base:							
Electric Plant In Service							
Plant Held for Future Use							
Misc Deferred Debits							
Elec Plant Acq Adj							
Nuclear Fuel							
Prepayments							
Fuel Stock							
Material & Supplies							
Working Capital							
Weatherization							
Misc Rate Base							
Total Electric Plant:	-	-	-	-	-	-	-
Rate Base Deductions:							
Accum Prov For Deprec							
Accum Prov For Amort							
Accum Def Income Tax							
Unamortized ITC							
Customer Adv For Const							
Customer Service Deposits							
Misc Rate Base Deductions							
Total Rate Base Deductions	-	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-	-
Estimated Return on Equity Impact	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%
Estimated Price Change	-	-	(1,022)	-	-	-	(1,097,476)
TAX CALCULATION:							
Operating Revenue	-	-	974	-	-	-	1,045,810
Other Deductions							
Interest (AFUDC)							
Interest							
Schedule "M" Additions							
Schedule "M" Deductions							
Income Before Tax	-	-	974	-	-	-	1,045,810
State Income Taxes	-	-	-	-	-	-	-
Taxable Income	-	-	974	-	-	-	1,045,810
Federal Income Taxes Before Credits	-	-	341	-	-	-	366,034
Energy Tax Credits	-	-	-	-	-	-	-
Federal Income Taxes	-	-	341	-	-	-	366,034

	Tab 5 - Net Power Costs					Tab 6 - Depreciation & Amortization	
	5.1	5.1.1	5.2	5.3	5.4	6.1	6.2
	Net Power Costs - Restating	Net Power Costs - Pro Forma - REVISED	James River Royalty Offset	BPA Residential Exchange	Colstrip #3 Removal	Hydro Decommissioning - REVISED	Depreciation and Amortization Reserve to June 2012 Balance
Operating Revenues:							
General Business Revenues							
Interdepartmental							
Special Sales		(33,801,537)					
Other Operating Revenues			973,574				
Total Operating Revenues	-	(33,801,537)	973,574	-	-	-	-
Operating Expenses:							
Steam Production		5,560,342					
Nuclear Production							
Hydro Production							
Other Power Supply		(45,188,730)					
Transmission		662,220					
Distribution							
Customer Accounting							
Customer Service & Info							
Sales							
Administrative & General							
Total O&M Expenses	-	(38,966,167)	-	-	-	-	-
Depreciation							
Amortization							
Taxes Other Than Income							
Income Taxes - Federal	-	1,807,621	340,751	-	-	(479,740)	-
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net						520,189	
Investment Tax Credit Adj.							
Misc Revenue & Expense							
Total Operating Expenses:	-	(37,158,547)	340,751	-	-	40,449	-
Operating Rev For Return:	-	3,357,010	632,823	-	-	(40,449)	-
Rate Base:							
Electric Plant In Service							
Plant Held for Future Use							
Misc Deferred Debits							
Elec Plant Acq Adj							
Nuclear Fuel							
Prepayments							
Fuel Stock							
Material & Supplies							
Working Capital							
Weatherization							
Misc Rate Base							
Total Electric Plant:	-	-	-	-	-	-	-
Rate Base Deductions:							
Accum Prov For Deprec						732,189	
Accum Prov For Amort							
Accum Def Income Tax						(654,603)	
Unamortized ITC							
Customer Adv For Const							
Customer Service Deposits							
Misc Rate Base Deductions							
Total Rate Base Deductions	-	-	-	-	-	77,586	-
Total Rate Base:	-	-	-	-	-	77,586	-
Estimated Return on Equity Impact	0.00%	0.83%	0.16%	0.00%	0.00%	-0.01%	0.00%
Estimated Price Change	-	(5,419,777)	(1,021,671)	-	-	75,011	-
TAX CALCULATION:							
Operating Revenue	-	5,164,630	973,574	-	-	-	-
Other Deductions							
Interest (AFUDC)							
Interest							
Schedule "M" Additions						1,370,685	
Schedule "M" Deductions							
Income Before Tax	-	5,164,630	973,574	-	-	(1,370,685)	-
State Income Taxes	-	-	-	-	-	-	-
Taxable Income	-	5,164,630	973,574	-	-	(1,370,685)	-
Federal Income Taxes Before Credits	-	1,807,621	340,751	-	-	(479,740)	-
Energy Tax Credits	-	-	-	-	-	-	-
Federal Income Taxes	-	1,807,621	340,751	-	-	(479,740)	-

	Tab 6 - Depreciation & Amortization					
	6.2.1	6.2.2	6.2.3	6.3	6.3.1	6.3.2
	(cont.) Depreciation and Amortization Reserve to June 2012 Balance	(cont. 2) Depreciation and Amortization Reserve to June 2012 Balance	(cont. 3) Depreciation and Amortization Reserve to June 2012 Balance	Proposed Depreciation Rates - Expense - REVISED	Proposed Depreciation Rates - Reserve - REVISED	Proposed Depreciation Rates - Tax - REVISED
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	-	-
Operating Rev For Return:	-	-	-	-	-	-
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Estimated Price Change	-	-	-	-	-	-
TAX CALCULATION:						
Operating Revenue	-	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-	-
Energy Tax Credits						
Federal Income Taxes	-	-	-	-	-	-

	Tab 7 - Taxes							
	7.1	7.2	7.3	7.4	7.5	7.6	7.6.1	7.7
	Interest True Up - REVISED	Property Tax Expense - REVISED	Renewable Energy Tax Credit - REVISED	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment - REVISED	(cont.) Flow- Through Adjustment - REVISED	Remove Deferred State Tax Expense & Balance - REVISED
Operating Revenues:								
General Business Revenues	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-	-	-
Operating Expenses:								
Steam Production	-	-	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-	-	-
Transmission	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-
Taxes Other Than Income	-	173,756	-	-	(13,143)	-	-	-
Income Taxes - Federal	(325,152)	(60,815)	(5,757,861)	-	4,600	-	-	-
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-	-	-
Total Operating Expenses:	(325,152)	112,941	(5,757,861)	-	(8,543)	-	-	-
Operating Rev For Return:	325,152	(112,941)	5,757,861	-	8,543	-	-	-
Rate Base:								
Electric Plant In Service	-	-	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-	-	-
Rate Base Deductions:								
Accum Prov For Deprec	-	-	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	-	-	-	-
Unamortized ITC	-	-	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-	-	-
Estimated Return on Equity Impact	0.08%	-0.03%	1.43%	0.00%	0.00%	0.00%	0.00%	0.00%
Estimated Price Change	(524,946)	182,340	(9,295,868)	-	(13,792)	-	-	-
TAX CALCULATION:								
Operating Revenue	-	(173,756)	-	-	13,143	-	-	-
Other Deductions	-	-	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-	-	-
Interest	929,005	-	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-	-	-
Income Before Tax	(929,005)	(173,756)	-	-	13,143	-	-	-
State Income Taxes	-	-	-	-	-	-	-	-
Taxable Income	(929,005)	(173,756)	-	-	13,143	-	-	-
Federal Income Taxes Before Credits	(325,152)	(60,815)	-	-	4,600	-	-	-
Energy Tax Credits	-	-	(5,757,861)	-	-	-	-	-
Federal Income Taxes	(325,152)	(60,815)	(5,757,861)	-	4,600	-	-	-

	Tab 7 - Taxes		Tab 8 - Rate Base					
	7.8	7.9	8.1	8.2	8.3	8.4	8.5	8.5.1
	WA Public Utility Tax Adjustment	AFUDC - Equity	Jim Bridger Mine Rate Base	Environmental Settlement (PERCO)	Customer Advances for Construction	Major Plant Additions - REVISED	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base
Operating Revenues:								
General Business Revenues								
Interdepartmental								
Special Sales								
Other Operating Revenues								
Total Operating Revenues	-	-	-	-	-	-	-	-
Operating Expenses:								
Steam Production								
Nuclear Production								
Hydro Production						141,766		
Other Power Supply								
Transmission								
Distribution								
Customer Accounting								
Customer Service & Info								
Sales								
Administrative & General								
Total O&M Expenses	-	-	-	-	-	141,766	-	-
Depreciation						1,401,963		
Amortization								
Taxes Other Than Income								
Income Taxes - Federal	-	-	-	-	-	(1,060,620)	-	-
Income Taxes - State	-	-	-	-	-		-	-
Income Taxes - Def Net						564,184		
Investment Tax Credit Adj.								
Misc Revenue & Expense								
Total Operating Expenses:	-	-	-	-	-	1,047,294	-	-
Operating Rev For Return:	-	-	-	-	-	(1,047,294)	-	-
Rate Base:								
Electric Plant In Service						45,909,776		
Plant Held for Future Use								
Misc Deferred Debits								
Elec Plant Acq Adj								
Nuclear Fuel								
Prepayments								
Fuel Stock								
Material & Supplies								
Working Capital								
Weatherization								
Misc Rate Base								
Total Electric Plant:	-	-	-	-	-	45,909,776	-	-
Rate Base Deductions:								
Accum Prov For Deprec						(1,371,492)		
Accum Prov For Amort								
Accum Def Income Tax						(8,362,961)		
Unamortized ITC								
Customer Adv For Const								
Customer Service Deposits								
Misc Rate Base Deductions								
Total Rate Base Deductions	-	-	-	-	-	(9,734,453)	-	-
Total Rate Base:	-	-	-	-	-	36,175,323	-	-
Estimated Return on Equity Impact	0.00%	0.00%	0.00%	0.00%	0.00%	-0.61%	0.00%	0.00%
Estimated Price Change	-	-	-	-	-	6,217,115	-	-
TAX CALCULATION:								
Operating Revenue								
Other Deductions						(1,543,729)		
Interest (AFUDC)								
Interest								
Schedule "M" Additions						1,331,104		
Schedule "M" Deductions						2,817,716		
Income Before Tax	-	-	-	-	-	(3,030,342)	-	-
State Income Taxes								
Taxable Income	-	-	-	-	-	(3,030,342)	-	-
Federal Income Taxes Before Credits								
Energy Tax Credits						(1,060,620)		
Federal Income Taxes	-	-	-	-	-	(1,060,620)	-	-

	Tab 8 - Rate Base							
	8.6	8.7	8.8	8.9	8.10	8.11	8.12	8.12.1
	Powerdale Hydro Removal - REVISED	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Regulatory Asset Amortization	Miscellaneous Asset Sales and Removals	Adjust June 2012 AMA Plant Balances to June 2012 Balance	(cont.) Adjust June 2012 AMA Plant Balances to June 2012 Balance
Operating Revenues:								
General Business Revenues								
Interdepartmental								
Special Sales								
Other Operating Revenues					(3,000,000)			
Total Operating Revenues					(3,000,000)			
Operating Expenses:								
Steam Production								
Nuclear Production								
Hydro Production	(3,975)							
Other Power Supply								
Transmission								
Distribution								
Customer Accounting								
Customer Service & Info								
Sales								
Administrative & General								
Total O&M Expenses	(3,975)							
Depreciation								
Amortization	322,905							
Taxes Other Than Income								
Income Taxes - Federal	(71,175)				(1,050,000)			
Income Taxes - State								
Income Taxes - Def Net	(43,860)							
Investment Tax Credit Adj.								
Misc Revenue & Expense								
Total Operating Expenses:	203,894				(1,050,000)			
Operating Rev For Return:	(203,894)				(1,950,000)			
Rate Base:								
Electric Plant In Service								
Plant Held for Future Use								
Misc Deferred Debits	(273,183)							
Elec Plant Acq Adj								
Nuclear Fuel								
Prepayments								
Fuel Stock								
Material & Supplies								
Working Capital								
Weatherization								
Misc Rate Base								
Total Electric Plant:	(273,183)							
Rate Base Deductions:								
Accum Prov For Deprec								
Accum Prov For Amort								
Accum Def Income Tax	320,118				1,660,356			
Unamortized ITC								
Customer Adv For Const								
Customer Service Deposits								
Misc Rate Base Deductions								
Total Rate Base Deductions	320,118				1,660,356			
Total Rate Base:	46,935				1,660,356			
Estimated Return on Equity Impact	-0.05%	0.00%	0.00%	0.00%	-0.50%	0.00%	0.00%	0.00%
Estimated Price Change	335,053				3,355,954			
TAX CALCULATION:								
Operating Revenue	(318,930)				(3,000,000)			
Other Deductions								
Interest (AFUDC)								
Interest								
Schedule "M" Additions	52,440							
Schedule "M" Deductions	(63,133)							
Income Before Tax	(203,357)				(3,000,000)			
State Income Taxes								
Taxable Income	(203,357)				(3,000,000)			
Federal Income Taxes Before Credits	(71,175)				(1,050,000)			
Energy Tax Credits								
Federal Income Taxes	(71,175)				(1,050,000)			

Revenue Requirement Adjustment Summary

The table below presents the Company's restating and pro forma ratemaking adjustments and their impact on net operating income (NOI), rate base, and the Washington revenue requirement.

Line No.	Adj. No.	A	B	C	D	E	F
				Unadjusted NOI	Washington Allocated Data (Per Books)	Rate Base	Rev. Req.
				32,980,840	773,492,974	43,533,848	(SRM-7) Page 1.0
1	3.1	Temperature Normalization		(434,297)	-	701,157	(SRM-7), Page 1.7 Total
2	3.2	Revenue Normalizing		6,191,105	-	(9,995,326)	(SRM-7), Page 1.7 Total
3	3.3	Effective Price Change		2,814,575	-	(4,544,035)	(SRM-7), Page 1.7 Total
4	3.4	SO2 Emission Allowance Sales		530,211	(1,067,999)	(989,637)	(SRM-7), Page 1.7 Total
5	3.5	REC Revenues		(1,375,737)	-	2,221,081	(SRM-7), Page 1.7 Total
6	3.6	Wheeling Revenue - REVISED		78,569	-	(126,847)	(SRM-7), Page 1.7 Total
7	3.7	Ancillary Revenue		326,904	-	(527,775)	(SRM-7), Page 1.7 Total
8	3.8	Schedule 300 Fee Change - REVISED		-	-	-	(SRM-7), Page 1.7 Total
			Tab 3 - Revenue - Subtotal	8,131,330	(1,067,999)	(13,261,381)	
11	4.1	Miscellaneous Expense & Revenue		11,484	-	(18,540)	(SRM-7), Page 1.8 Total
12	4.2	General Wage Increase - Restating		(54,727)	-	88,355	(SRM-7), Page 1.8 Total
13	4.3	General Wage Increase - Pro Forma		(161,390)	-	260,558	(SRM-7), Page 1.8 Total
14	4.4	Irrigation Load Control Program		155,201	-	(250,567)	(SRM-7), Page 1.8 Total
15	4.5	Remove Non-Recurring Entries - REVISED		(692,024)	-	1,117,248	(SRM-7), Page 1.8 Total
16	4.6	Pension Curtailment		(661,676)	(563,394)	997,761	(SRM-7), Page 1.8 Total
17	4.7	DSM Revenue and Expense Removal		3,101,879	-	(5,007,877)	(SRM-7), Page 1.8 Total
18	4.8	Insurance Expense - REVISED		(96,172)	-	155,267	(SRM-7), Page 1.8 Total
19	4.9	Advertising		(6,076)	-	9,810	(SRM-7), Page 1.9 Total
20	4.10	Memberships & Subscriptions		(1,075)	-	1,736	(SRM-7), Page 1.9 Total
21	4.11	AMR Savings		633	-	(1,022)	(SRM-7), Page 1.9 Total
22	4.12	Uncollectible Expense - REVISED		109,344	-	(176,532)	(SRM-7), Page 1.9 Total
23	4.13	Legal Expenses		(48,551)	-	78,385	(SRM-7), Page 1.9 Total
24	4.14	Naughton Write-Off		138,837	-	(224,148)	(SRM-7), Page 1.9 Total
25	4.15	O&M Efficiency - REVISED		679,777	-	(1,097,476)	(SRM-7), Page 1.9 Total
			Tab 4 - O&M - Subtotal	2,475,463	(563,394)	(4,067,042)	
28	5.1	Net Power Costs - Restating		3,206,605	-	(5,176,953)	(SRM-7), Page 1.10 Total
29	5.1.1	Net Power Costs - Pro Forma - REVISED		3,357,010	-	(5,419,777)	(SRM-7), Page 1.10 Total
30	5.2	James River Royalty Offset		632,823	-	(1,021,671)	(SRM-7), Page 1.10 Total
31	5.3	BPA Residential Exchange		(4,796,915)	-	7,744,454	(SRM-7), Page 1.10 Total
32	5.4	Colstrip #3 Removal		473,942	(8,328,882)	(1,807,281)	(SRM-7), Page 1.10 Total
			Tab 5 - NPC - Subtotal	2,873,464	(8,328,882)	(5,681,228)	
35	6.1	Hydro Decommissioning - REVISED		(40,449)	77,586	75,011	(SRM-7), Page 1.10 Total
36	6.2 - 6.2.3	Depreciation and Amortization Reserve to June 2012 Year-End Balance		-	(12,988,907)	(1,625,186)	(SRM-7), Page 1.10 Total
37	6.3	Proposed Depreciation Rates - Expense - REVISED		(684,441)	-	1,105,007	(SRM-7), Page 1.11 Total
38	6.3.1	Proposed Depreciation Rates - Reserve - REVISED		-	(526,493)	(65,875)	(SRM-7), Page 1.11 Total
39	6.3.2	Proposed Depreciation Rates - Tax - REVISED		31,074	199,809	(25,167)	(SRM-7), Page 1.11 Total
			Tab 6 - Depreciation/Amortization - Subtotal	(693,817)	(13,238,005)	(536,211)	
42	7.1	Interest True Up - REVISED		(459,131)	-	741,252	(SRM-7), Page 1.12 Total
43	7.2	Property Tax Expense - REVISED		(112,941)	-	182,340	(SRM-7), Page 1.12 Total
44	7.3	Renewable Energy Tax Credit - REVISED		82,645	-	(133,428)	(SRM-7), Page 1.12 Total
45	7.4	PowerTax ADIT Balance		-	(7,524,077)	(941,421)	(SRM-7), Page 1.12 Total
46	7.5	WA Low Income Tax Credit		8,543	-	(13,792)	(SRM-7), Page 1.12 Total
47	7.6/7.6.1	Flow-Through Adjustment - REVISED		(1,128,915)	(9,136,272)	679,454	(SRM-7), Page 1.12 Total
48	7.7	Remove Deferred State Tax Expense & Balance - REVISED		1,742,290	871,145	(2,703,869)	(SRM-7), Page 1.12 Total
49	7.8	WA Public Utility Tax Adjustment		(544,749)	-	879,479	(SRM-7), Page 1.13 Total
50	7.9	AFUDC - Equity		66,727	-	(107,729)	(SRM-7), Page 1.13 Total
			Tab 7 - Tax - Subtotal	(345,531)	(15,789,205)	(1,417,715)	
53	8.1	Jim Bridger Mine Rate Base		-	27,864,469	3,486,433	(SRM-7), Page 1.13 Total
54	8.2	Environmental Settlement (PERCO)		(176,089)	(147,788)	265,799	(SRM-7), Page 1.13 Total
55	8.3	Customer Advances for Construction		-	(159,521)	(19,959)	(SRM-7), Page 1.13 Total
56	8.4	Major Plant Additions - REVISED		(1,047,294)	36,175,323	6,217,115	(SRM-7), Page 1.13 Total
57	8.5/8.5.1	Miscellaneous Rate Base		127,564	(21,971,598)	(2,955,058)	(SRM-7), Page 1.13 Total
58	8.6	Powerdale Hydro Removal - REVISED		(203,894)	46,935	335,053	(SRM-7), Page 1.14 Total
59	8.7	Removal of Colstrip #4 AFUDC		17,991	(387,034)	(77,471)	(SRM-7), Page 1.14 Total
60	8.8	Trojan Unrecovered Plant		(6,989)	1,143,691	154,383	(SRM-7), Page 1.14 Total
61	8.9	Customer Service Deposits		(4,404)	(3,236,612)	(397,858)	(SRM-7), Page 1.14 Total
62	8.10	Reg Asset Amortization		(1,948,686)	1,664,438	3,354,343	(SRM-7), Page 1.14 Total
63	8.11	Misc. Asset Sales and Removals		342,698	(165,819)	(574,021)	(SRM-7), Page 1.14 Total
64	8.12 - 8.12.6	Adjust June 2012 AMA Plant Balances to June 2012 Year-End		-	19,911,959	2,491,406	(SRM-7), Page 1.14 - 1.15 Total
65	8.13	Investor Supplied Working Capital		-	28,493,964	3,565,196	(SRM-7), Page 1.15 Total
			Tab 8 - Rate Base - Subtotal	(2,899,103)	89,232,407	15,845,357	
68	9.1	Production Factor - REVISED		(1,509,974)	642,835	2,518,234	(SRM-7), Page 1.15 Total
			Tab 9 - Production Factor - Subtotal	(1,509,974)	642,835	2,518,234	
		Subtotal Normalizing Adjustments		8,031,832	50,887,758	(6,599,985)	
		Total Adjusted Results		41,012,672	824,380,732	36,933,863	(SRM-7) Page 1.0

Notes:

(1) The revenue requirement column is calculated using the Company's rebuttal return on rate base of 7.75% and the NOI conversion factor of 61.940%.

The development of these percentages can be found in Exhibit No. (SRM-7) on pages 2.1 and 1.3 respectively.

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JUNE 2012
FILE:	WA JAM 12 ME June 2012
PREPARED BY:	Revenue Requirement Department
DATE:	July 26, 2013
TIME:	12:34:25 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
Number of CPs:	200 Coincident Peaks - WCA; 12 Coincident Peaks - System
DEMAND %	38% Demand - WCA; 75% Demand - System
ENERGY %	62% Energy - WCA; 25% Energy - System

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.614
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.50%	5.29%	2.51%
PREFERRED	0.28%	5.48%	0.02%
COMMON	52.22%	10.00%	5.22%
	<u>100.00%</u>		<u>7.75%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.

JUNE 2012 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	4,092,063,041	3,800,188,628	291,874,412	12,188,798	304,063,210
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	99,722,982	79,438,633	20,284,350	(4,273,438)	16,010,912
5 Other Operating Revenues	2.4	249,987,732	235,256,512	14,731,219	(7,850,979)	6,880,241
6 Total Operating Revenues	2.4	4,441,773,755	4,114,883,773	326,889,981	64,381	326,954,363
7						
8 Operating Expenses:						
9 Steam Production	2.6	525,739,802	468,099,647	57,640,155	3,169,823	60,809,978
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	38,494,364	31,830,773	6,663,591	65,906	6,729,497
12 Other Power Supply	2.10	483,901,759	390,376,521	93,525,238	(8,118,125)	85,407,113
13 Transmission	2.12	170,360,058	140,547,865	29,812,193	833,940	30,646,134
14 Distribution	2.13	208,601,621	196,824,657	11,776,964	(27,974)	11,748,990
15 Customer Accounts	2.14	94,659,859	87,322,412	7,337,446	(191,567)	7,145,879
16 Customer Service	2.14	109,993,566	100,428,687	9,564,879	(8,658,982)	905,897
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	152,548,405	142,956,449	9,591,956	303,116	9,895,073
19						
20 Total O & M Expenses	2.16	1,784,299,435	1,558,387,012	225,912,423	(12,623,861)	213,288,561
21						
22 Depreciation	2.18	549,502,550	509,107,383	40,395,166	1,260,241	41,655,407
23 Amortization Expense	2.19	52,427,146	47,202,389	5,224,757	322,905	5,547,662
24 Taxes Other Than Income	2.19	157,778,830	138,916,727	18,862,104	963,946	19,826,050
25 Income Taxes - Federal	2.22	134,598,309	151,038,486	(16,440,176)	2,242,304	(14,197,872)
26 Income Taxes - State	2.22	29,187,835	29,187,835	0	0	-
27 Income Taxes - Def Net	2.21	368,714,954	348,750,235	19,964,719	699,510	20,664,229
28 Investment Tax Credit Adj.	2.20	(1,862,752)	(1,862,752)	0	0	0
29 Misc Revenue & Expense	2.6	(764,772)	(754,920)	(9,852)	(832,496)	(842,347)
30						
31 Total Operating Expenses	2.22	3,073,881,536	2,779,972,394	293,909,141	(7,967,451)	285,941,690
32						
33 Operating Revenue for Return		1,367,892,219	1,334,911,379	32,980,840	8,031,832	41,012,672
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	22,609,215,399	21,060,274,347	1,548,941,051	104,601,772	1,653,542,823
37 Plant Held for Future Use	2.33	45,351,308	45,307,553	43,755	0	43,755
38 Misc Deferred Debits	2.35	273,031,306	254,986,796	18,044,510	(3,293,297)	14,751,213
39 Elec Plant Acq Adj	2.33	51,806,273	51,806,273	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	31,627,073	29,729,630	1,897,443	(1,897,443)	(0)
42 Fuel Stock	2.34	232,630,580	226,865,451	5,765,129	(5,765,129)	(0)
43 Material & Supplies	2.34	196,080,251	188,645,999	7,434,252	(7,434,252)	0
44 Working Capital	2.35	39,931,417	36,403,849	3,527,567	24,966,397	28,493,964
45 Weatherization Loans	2.34	(3,271,530)	(5,229,253)	1,957,722	0	1,957,722
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		23,476,402,075	21,888,790,645	1,587,611,430	111,178,048	1,698,789,477
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(7,055,747,564)	(6,493,709,694)	(562,037,870)	(27,424,233)	(589,462,103)
52 Accum Prov For Amort	2.41	(485,021,899)	(444,119,992)	(40,901,907)	(2,563,934)	(43,465,841)
53 Accum Def Income Taxes	2.37	(3,272,359,167)	(3,064,581,979)	(207,777,188)	(26,351,681)	(234,128,869)
54 Unamortized ITC	2.37	(4,180,693)	(3,634,190)	(546,503)	23,175	(523,328)
55 Customer Adv for Const	2.36	(24,870,373)	(24,886,014)	15,642	(159,521)	(143,879)
56 Customer Service Deposits	2.36	0	0	0	(3,236,612)	(3,236,612)
57 Misc. Rate Base Deductions	2.36	(70,707,874)	(67,837,243)	(2,870,631)	(577,483)	(3,448,114)
58						
59 Total Rate Base Deductions		(10,912,687,569)	(10,098,569,113)	(814,118,456)	(60,290,290)	(874,408,745)
60						
61 Total Rate Base		12,563,714,506	11,790,221,531	773,492,974	50,887,758	824,380,732
62						
63 Return on Rate Base				4.26%		4.97%
64						
65 Return on Equity				3.32%		4.69%
66 Net Power Costs		614,978,699		139,214,705		131,411,242
67 100 Basis Points in Equity:						
68 Revenue Requirement Impact				6,214,124		6,622,948
69 Rate Base Decrease				(84,394,271)		(78,311,536)

JUNE 2012 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
AMA	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT			FUNC	FACTOR						
238	500	Operation Supervision & Engineering								
239		P		SG		1,003	922	81	-	81
240		P		CAGW		30,738	23,783	6,955	(14)	6,941
241		P		CAGE		3,747,322	3,747,322	-	-	-
242		P		JBG		16,145,066	12,512,734	3,632,332	(38,546)	3,593,786
243		P		CAGE		-	-	-	-	-
244					B2	19,924,129	16,284,761	3,639,368	(38,560)	3,600,808
245										
246	501	Fuel Related								
247		P		SE		67,714	62,587	5,126	(528)	4,599
248		P		SE		-	-	-	-	-
249		P		SE		-	-	-	-	-
250		P		CAGW		1,821,979	1,409,729	412,250	-	412,250
251		P		CAGE		-	-	-	-	-
252		P		CAEW		-	-	-	-	-
253		P		CAEE		16,176,190	16,176,190	-	-	-
254		P		JBE		1,313,233	1,017,499	295,734	(3,766)	291,968
255		P		CAEE		-	-	-	-	-
256		P		JBG		-	-	-	-	-
257					B2	19,379,116	18,666,005	713,110	(4,294)	708,816
258										
259	501NPC	Fuel Related								
260				SE		-	-	-	-	-
261				SE		-	-	-	-	-
262				SE		-	-	-	-	-
263				CAGW		-	-	-	-	-
264				CAGE		-	-	-	-	-
265				CAEW		193,301,244	149,522,248	43,778,996	3,300,956	47,079,951
266				CAEE		-	-	-	-	-
267				JBE		-	-	-	-	-
268				CAEE		-	-	-	-	-
269				JBG		-	-	-	-	-
270					B2	193,301,244	149,522,248	43,778,996	3,300,956	47,079,951
271										
272		Total Fuel Related				212,680,360	168,188,254	44,492,106	3,296,662	47,788,768
273										
274	502	Steam Expenses								
275		P		SG		-	-	-	-	-
276		P		CAGW		950,009	735,056	214,954	-	214,954
277		P		CAGE		33,140,032	33,140,032	-	-	-
278		P		JBG		3,654,447	2,987,270	867,177	-	867,177
279		P		CAGE		-	-	-	-	-
280					B2	37,944,489	36,862,358	1,082,131	-	1,082,131
281										
282	503	Steam From Other Sources								
283		P		SE		-	-	-	-	-
284		P		CAEW		-	-	-	-	-
285		P		CAEE		-	-	-	-	-
286					B2	-	-	-	-	-
287										
288	503NPC	Steam From Other Sources-NPC								
289				SE		-	-	-	-	-
290				CAEW		-	-	-	-	-
291				CAEE		-	-	-	-	-
292					B2	-	-	-	-	-
293										
294	505	Electric Expenses								
295		P		SG		-	-	-	-	-
296		P		CAGW		63,501	49,133	14,368	-	14,368
297		P		CAGE		4,052,129	4,052,129	-	-	-
298		P		JBG		-	-	-	-	-
299		P		CAGE		-	-	-	-	-
300					B2	4,115,629	4,101,261	14,368	-	14,368
301										
302	506	Misc. Steam Expense								
303		P		SG		-	-	-	-	-
304		P		SE		-	-	-	-	-
305		P		CAGW		1,090,408	843,687	246,721	-	246,721
306		P		CAGE		69,918,335	69,918,335	-	-	-
307		P		JBG		(12,699,652)	(9,842,473)	(2,857,180)	-	(2,857,180)
308		P		CAGE		-	-	-	-	-
309					B2	58,309,091	60,919,549	(2,610,458)	-	(2,610,458)

JUNE 2012 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
310										
311	507	Rents								
312		P	SG		-	-	-	-	-	
313		P	CAGW		19,853	15,361	4,492	-	4,492	
314		P	CAGE		85,950	85,950	-	-	-	
315		P	JBG		227,829	176,572	51,257	-	51,257	
316		P	CAGE		-	-	-	-	-	
317				B2	333,631	277,882	55,749	-	55,749	
318										
319	510	Maint Supervision & Engineering								
320		P	SG		-	-	-	-	-	
321		P	CAGW		226,541	175,283	51,258	-	51,258	
322		P	CAGE		5,597,033	5,597,033	-	-	-	
323		P	JBG		479,098	371,310	107,788	-	107,788	
324		P	CAGE		-	-	-	-	-	
325				B2	6,302,672	6,143,626	159,046	-	159,046	
326										
327										
328										
329	511	Maintenance of Structures								
330		P	SG		-	-	-	-	-	
331		P	CAGW		372,569	288,270	84,299	-	84,299	
332		P	CAGE		15,176,696	15,176,696	-	-	-	
333		P	JBG		8,471,962	6,565,932	1,906,030	-	1,906,030	
334		P	CAGE		-	-	-	-	-	
335				B2	24,021,227	22,030,898	1,990,329	-	1,990,329	
336										
337	512	Maintenance of Boiler Plant								
338		P	SG		-	-	-	-	-	
339		P	CAGW		2,627,199	2,032,756	594,443	277	594,720	
340		P	CAGE		84,900,887	84,900,887	-	-	-	
341		P	JBG		23,816,211	18,458,018	5,358,193	(88,556)	5,269,638	
342		P	CAGE		-	-	-	-	-	
343				B2	111,344,298	105,391,661	5,952,636	(88,279)	5,864,358	
344										
345	513	Maintenance of Electric Plant								
346		P	SG		-	-	-	-	-	
347		P	CAGW		322,148	249,257	72,891	-	72,891	
348		P	CAGE		29,111,092	29,111,092	-	-	-	
349		P	JBG		9,124,052	7,071,314	2,052,738	-	2,052,738	
350		P	CAGE		-	-	-	-	-	
351				B2	38,557,293	36,431,664	2,125,629	-	2,125,629	
352										
353	514	Maintenance of Misc. Steam Plant								
354		P	SG		-	-	-	-	-	
355		P	CAGW		334,740	259,000	75,740	-	75,740	
356		P	CAGE		8,923,054	8,923,054	-	-	-	
357		P	JBG		2,949,191	2,285,679	663,512	-	663,512	
358		P	CAGE		-	-	-	-	-	
359				B2	12,206,985	11,467,733	739,252	-	739,252	
360										
361		Total Steam Power Generation		B2	525,739,802	468,099,647	57,640,155	3,169,823	60,809,978	

JUNE 2012 West Control Area										
AMA										
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	UNADJUSTED RESULTS		WASHINGTON	
			FUNC	FACTOR			OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
362	517	Operation Super & Engineering								
363		P		SG		-	-	-	-	-
364						-	-	-	-	-
365						-	-	-	-	-
366	518	Nuclear Fuel Expense								
367		P		SE		-	-	-	-	-
368						-	-	-	-	-
369						-	-	-	-	-
370						-	-	-	-	-
371	519	Coolants and Water								
372		P		SG		-	-	-	-	-
373						-	-	-	-	-
374						-	-	-	-	-
375	520	Steam Expenses								
376		P		SG		-	-	-	-	-
377						-	-	-	-	-
378						-	-	-	-	-
379						-	-	-	-	-
380						-	-	-	-	-
381	523	Electric Expenses								
382		P		SG		-	-	-	-	-
383						-	-	-	-	-
384						-	-	-	-	-
385	524	Misc. Nuclear Expenses								
386		P		SG		-	-	-	-	-
387						-	-	-	-	-
388						-	-	-	-	-
389	528	Maintenance Super & Engineering								
390		P		SG		-	-	-	-	-
391						-	-	-	-	-
392						-	-	-	-	-
393	529	Maintenance of Structures								
394		P		SG		-	-	-	-	-
395						-	-	-	-	-
396						-	-	-	-	-
397	530	Maintenance of Reactor Plant								
398		P		SG		-	-	-	-	-
399						-	-	-	-	-
400						-	-	-	-	-
401	531	Maintenance of Electric Plant								
402		P		SG		-	-	-	-	-
403						-	-	-	-	-
404						-	-	-	-	-
405	532	Maintenance of Misc Nuclear								
406		P		SG		-	-	-	-	-
407						-	-	-	-	-
408						-	-	-	-	-
409	Total Nuclear Power Generation					-	-	-	-	-
410						-	-	-	-	-

JUNE 2012 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1033	931	Rents								
1034		PTD	S		1,154,787	1,146,278	8,509	-	8,509	
1035		PTD	SO		5,580,226	5,197,929	382,297	-	382,297	
1036				B2	6,735,013	6,344,207	390,807	-	390,807	
1037										
1038	935	Maintenance of General Plant								
1039		G	S		347,662	323,477	24,185	(5,521)	18,664	
1040		CUST	CN		21,160	19,694	1,466	-	1,466	
1041		G	SO		22,522,137	20,979,161	1,542,975	1,897	1,544,862	
1042				B2	22,890,959	21,322,332	1,568,627	(3,634)	1,564,993	
1043										
1044		TOTAL ADMINISTRATIVE & GEN EXP		B2	152,548,405	142,956,449	9,591,956	303,116	9,895,073	
1045										
1046		Summary of A&G Expense by Factor								
1047		S			24,798,409	24,252,086	546,323	840,031	1,386,354	
1048		SO			123,953,700	115,461,721	8,491,979	(410,408)	8,081,571	
1049		SG			1,858,057	1,709,526	149,531	1,174	150,705	
1050		CN			92,261	85,867	6,394	-	6,394	
1051		CAGW			1,757,806	1,360,076	397,730	(127,680)	270,049	
1052		CAGE			87,173	87,173	-	-	-	
1053		Total A&G Expense by Factor		B2	152,548,405	142,956,449	9,591,956	303,116	9,895,073	
1054										
1055		TOTAL O&M EXPENSE		B2	1,784,299,435	1,556,387,012	225,912,423	(12,623,861)	213,288,561	

JUNE 2012 West Control Area							UNADJUSTED RESULTS				
AMA							TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJ TOTAL
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref					ADJUSTMENT		
1133	403GV0	General Vehicles				-	-	-	-	-	
1134		G-SG	SG			-	-	-	-	-	
1135						-	-	-	-	-	
1136						-	-	-	-	-	
1137	403MP	Mining Depreciation				-	-	-	-	-	
1138		P	CAEE			-	-	-	-	-	
1139				B3		-	-	-	-	-	
1140						-	-	-	-	-	
1141	403EP	Experimental Plant Depreciation				-	-	-	-	-	
1142		P	DGP			-	-	-	-	-	
1143		P	SG			-	-	-	-	-	
1144						-	-	-	-	-	
1145	4031	ARO Depreciation				-	-	-	-	-	
1146			S			-	-	-	-	-	
1147						-	-	-	-	-	
1148						-	-	-	-	-	
1149						-	-	-	-	-	
1150		TOTAL DEPRECIATION EXPENSE		B3		549,502,550	509,107,383	40,395,166	1,260,241	41,655,407	
1151											
1152		Summary of Depreciation Expense by Factor									
1153		S				166,227,236	152,143,655	14,083,582	(1,375,992)	12,707,590	
1154		DGP				-	-	-	-	-	
1155		DGU				-	-	-	-	-	
1156		SG				79,645	73,239	6,406	(1,851)	4,555	
1157		SO				14,944,608	13,920,764	1,023,844	6,571	1,030,415	
1158		CN				1,748,089	1,626,944	121,144	1,334	122,478	
1159		SE				-	-	-	-	-	
1160		CAGW				89,164,111	68,989,402	20,174,709	303,615	20,478,323	
1161		CAGE				255,164,477	255,164,477	-	-	-	
1162		CAEW				-	-	-	-	-	
1163		CAEE				14,812	14,812	-	-	-	
1164		JBG				22,158,548	17,173,298	4,985,251	2,326,565	7,311,816	
1165		JBE				1,023	793	230	-	230	
1166		Total Depreciation Expense By Factor		B3		549,502,550	509,107,383	40,395,166	1,260,241	41,655,407	
1167											
1168	404GP	Amort of LT Plant - Capital Lease Gen									
1169		I-SITUS	S			1,337,374	1,133,944	203,429	-	203,429	
1170		I-SG	SG			-	-	-	-	-	
1171		PTD	SO			1,270,053	1,183,042	87,010	-	87,010	
1172		I-DGU	DGU			-	-	-	-	-	
1173		CUST	CN			273,367	254,422	18,945	-	18,945	
1174		I-SG	CAGW			-	-	-	-	-	
1175		I-SG	CAGE			-	-	-	-	-	
1176		I-DGP	DGP			-	-	-	-	-	
1177				B4		2,880,793	2,571,409	309,384	-	309,384	
1178											
1179	404SP	Amort of LT Plant - Cap Lease Steam									
1180		P	SG			-	-	-	-	-	
1181		P	DGP			-	-	-	-	-	
1182						-	-	-	-	-	
1183						-	-	-	-	-	
1184	404IP	Amort of LT Plant - Intangible Plant									
1185		I-SITUS	S			190,856	190,673	184	-	184	
1186		P	SE			-	-	-	-	-	
1187		I-SG	SG			5,103,081	4,692,620	410,461	-	410,461	
1188		PTD	SO			15,468,250	14,408,531	1,059,719	-	1,059,719	
1189		CUST	CN			6,015,598	5,598,710	416,887	-	416,887	
1190		I-SG	CAGW			-	-	-	-	-	
1191		I-SG	CAGE			-	-	-	-	-	
1192		I-DGP	DGP			-	-	-	-	-	
1193		I-SG	CAGE			-	-	-	-	-	
1194		I-SG	CAGE			-	-	-	-	-	
1195		I-SG	CAGW			13,146,710	10,172,071	2,974,639	-	2,974,639	
1196		I-SG	CAGE			3,199,339	3,199,339	-	-	-	
1197		P	JBG			3,396	2,632	764	-	764	
1198		P	CAEW			-	-	-	-	-	
1199		P	CAEE			55,997	55,997	-	-	-	
1200		I-DGU	DGU			-	-	-	-	-	
1201				B4		43,183,227	38,320,573	4,862,654	-	4,862,654	
1202											
1203	404MP	Amort of LT Plant - Mining Plant									
1204		P	SE			-	-	-	-	-	
1205						-	-	-	-	-	
1206						-	-	-	-	-	

JUNE 2012 West Control Area										
AMA										
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL	
1363	41110	Deferred Income Tax - Federal-CR								
1364		GP	S		(33,950,176)	(33,621,689)	(328,487)	(292,689)	(621,176)	
1365		DPW	CIAC		(15,616,054)	(14,606,351)	(1,009,703)	-	(1,009,703)	
1366		GP	SCHMDEXP		(237,594,428)	(220,128,328)	(17,466,100)	-	(17,466,100)	
1367		GP	SNP		(20,189,415)	(18,921,918)	(1,267,497)	42,168	(1,225,329)	
1368		PT	SG		879,732	808,972	70,760	11	70,771	
1369		PT	SNPD		(3,627,116)	(3,392,594)	(234,522)	7,400	(227,122)	
1370		LABOR	SO		(8,378,162)	(7,804,180)	(573,982)	292,973	(281,009)	
1371		IBT	TAXDEPR		-	-	-	-	-	
1372		CUST	JBG		-	-	-	-	-	
1373		CUST	BADDEBT		(1,670,977)	(1,438,049)	(232,928)	232,928	-	
1374		GP	GPS		(1,739,033)	(1,619,893)	(119,140)	119,140	-	
1375		P	TROJD		(5,054)	(3,910)	(1,144)	1,144	-	
1376		P	JBE		(6,966,295)	(5,399,066)	(1,569,229)	47,486	(1,521,742)	
1377		PT	CAGW		(738,061)	(571,064)	(166,997)	66,280	(100,717)	
1378		PT	CAGE		(972,521)	(972,521)	-	-	-	
1379		P	SE		-	-	-	-	-	
1380		P	CAEE		(2,904,038)	(2,904,038)	-	-	-	
1381				B7	(333,473,598)	(310,574,630)	(22,898,968)	516,841	(22,382,128)	
1382										
1383		TOTAL DEFERRED INCOME TAXES			B7	368,714,954	348,750,235	19,964,719	699,510	20,664,229
1384		SCHMAF Additions - Flow Through								
1385		SCHMAF	S		-	-	-	-	-	
1386		SCHMAF	SNP		-	-	-	-	-	
1387		SCHMAF	SO		-	-	-	-	-	
1388		SCHMAF	SE		-	-	-	-	-	
1389		SCHMAF	TROJP		-	-	-	-	-	
1390		SCHMAF	DGP		-	-	-	-	-	
1391				B6	-	-	-	-	-	
1392										
1393		SCHMAP Additions - Permanent								
1394		P	S		(7,137)	(7,137)	-	-	-	
1395		P	BADDEBT		-	-	-	-	-	
1396		P	JBE		32,413	25,114	7,299	-	7,299	
1397		P	SCHMDEXP		-	-	-	-	-	
1398		P	CAEE		49,647	49,647	-	-	-	
1399		P	CAGW		-	-	-	-	-	
1400		P	CAGE		-	-	-	-	-	
1401		LABOR	SNP		-	-	-	-	-	
1402		SCHMAP-SO	SO		7,528,967	7,013,163	515,804	(219,187)	296,617	
1403										
1404				B6	7,603,890	7,080,767	523,103	(219,187)	303,917	
1405										
1406		SCHMAT Additions - Temporary								
1407		SCHMAT-SITUS	S		83,565,307	78,062,602	5,502,705	(3,970,050)	1,532,655	
1408		P	JBE		18,143,572	14,057,722	4,085,850	-	4,085,850	
1409		DPW	CIAC		41,147,935	38,487,390	2,660,545	-	2,660,545	
1410		SCHMAT-SNP	SNP		53,198,636	49,858,811	3,339,825	-	3,339,825	
1411		P	TROJD		13,316	10,303	3,013	(3,013)	-	
1412		P	CN		-	-	-	1,334	1,334	
1413		SCHMAT-SE	SE		-	-	-	-	-	
1414		P	SG		(2,318,074)	(2,131,622)	(186,452)	(1,851)	(188,303)	
1415		SCHMAT-GPS	GPS		4,582,312	4,268,381	313,931	(313,931)	-	
1416		SCHMAT-SO	SO		21,222,244	19,768,323	1,453,921	(631,334)	822,587	
1417		SCHMAT-SNP	SNPD		9,557,365	8,939,405	617,960	-	617,960	
1418		P	JBG		-	-	-	2,326,565	2,326,565	
1419		CUST	BADDEBT		4,402,986	3,789,227	613,759	-	613,759	
1420		P	CAGW		309,074	239,141	69,933	1,628,582	1,698,514	
1421		P	CAGE		1,137,899	1,137,899	-	-	-	
1422		SCHMAT-SE	CAEV		-	-	-	-	-	
1423		SCHMAT-SE	CAEE		7,888,206	7,888,206	-	-	-	
1424		BOOKDEPR	SCHMDEXP		626,055,776	580,033,010	46,022,766	-	46,022,766	
1425				B6	868,906,554	804,406,797	64,497,757	(963,699)	63,534,058	
1426										
1427		TOTAL SCHEDULE - M ADDITIONS			B6	876,510,444	811,489,584	65,020,860	(1,182,886)	63,837,974
1428										
1429		SCHMDF Deductions - Flow Through								
1430		SCHMDF	S		-	-	-	-	-	
1431		SCHMDF	CAGW		-	-	-	-	-	
1432		SCHMDF	CAGE		-	-	-	-	-	
1433		SCHMDF	DGP		-	-	-	-	-	
1434		SCHMDF	DGU		-	-	-	-	-	
1435				B6	-	-	-	-	-	

JUNE 2012 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1436	SCHMDF	Deductions - Permanent								
1437		SCHMDP	S		-	-	-	-	-	
1438		P	SE		-	-	-	-	-	
1439		P	CAEW		-	-	-	-	-	
1440		P	CAEE		452,019	452,019	-	-	-	
1441		PTD	SNP		382,896	358,670	24,026	-	24,026	
1442		P	JBE		22,835	17,693	5,142	-	5,142	
1443		P	SCHMDEXP		257,021	238,127	18,894	-	18,894	
1444		SCHMDP-SO	SO		11,495,969	10,708,388	787,581	(604,047)	183,533	
1445				B6	12,610,540	11,774,897	835,643	(604,047)	231,596	
1446										
1447	SCHMDT	Deductions - Temporary								
1448		GP	S		100,020,473	99,802,819	217,654	752,651	970,305	
1449		CUST	BADDEBT		-	-	-	-	-	
1450		CUST	CN		48,156	44,819	3,337	-	3,337	
1451		SCHMDT-SNP	SNP		78,813,067	73,865,160	4,947,907	-	4,947,907	
1452		DPW	SNPD		2,600,530	2,432,385	168,145	-	168,145	
1453		P	JBE		28,150,528	21,811,156	6,339,372	104,213	6,443,584	
1454		P	SE		3,221,829	2,977,910	243,919	-	243,919	
1455		SCHMDT-SG	SG		199,050,253	183,039,853	16,010,400	-	16,010,400	
1456		SCHMDT-GPS	GPS		105,220,837	98,012,233	7,208,604	-	7,208,604	
1457		SCHMDT-SO	SO		19,377,084	18,049,574	1,327,510	(565,753)	761,757	
1458		TAXDEPR	TAXDEPR		1,309,115,012	1,233,219,872	75,895,140	-	75,895,140	
1459		SCHMDT-SG	CAGW		1,929,988	1,493,299	436,689	1,187,374	1,624,063	
1460		SCHMDT-SG	CAGE		235,358	235,358	-	-	-	
1461		P	JBG		-	-	-	3,554,985	3,554,985	
1462		P	CAEE		2,275,859	2,275,859	-	-	-	
1463		P	TROJD		-	-	-	-	-	
1464				B6	1,850,058,974	1,737,260,298	112,798,676	5,033,471	117,832,147	
1465										
1466		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,862,669,514	1,749,035,195	113,634,319	4,429,424	118,063,743	
1467										
1468		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(986,159,070)	(937,545,612)	(48,613,458)	(5,612,310)	(54,225,768)	
1469										
1470										
1471	40911	State Income Taxes								
1472		IBT	IBT		29,354,903	29,354,903	-	-	-	
1473		Credits	IBT		-	-	-	-	-	
1474			CAGE		(167,068)	(167,068)	-	-	-	
1475		IBT	IBT		-	-	-	-	-	
1476		TOTAL STATE TAXES		B6	29,187,835	29,187,835	-	-	-	
1477										
1478										
1479		Calculation of Taxable Income:								
1480		Operating Revenues			4,441,773,755	4,114,883,773	326,889,981	64,381	326,954,363	
1481		Operating Deductions:								
1482		O & M Expenses			1,784,299,435	1,558,387,012	225,912,423	(12,623,861)	213,288,561	
1483		Depreciation Expense			549,502,550	509,107,383	40,395,166	1,260,241	41,655,407	
1484		Amortization Expense			52,427,146	47,202,389	5,224,757	322,905	5,547,662	
1485		Taxes Other Than income			157,778,830	138,916,727	18,862,104	963,946	19,826,050	
1486		Interest & Dividends (AFUDC-Equity)			(54,338,671)	(50,927,274)	(3,411,397)	30,428	(3,380,969)	
1487		Misc Revenue & Expense			(764,772)	(754,920)	(9,852)	(832,496)	(842,347)	
1488		Total Operating Deductions			2,488,904,518	2,201,931,316	286,973,202	(10,878,838)	276,094,364	
1489		Other Deductions:								
1490		Interest Deductions			350,849,501	328,823,071	22,026,430	(1,311,804)	20,714,627	
1491		Interest on PCRBS			-	-	-	-	-	
1492		Schedule M Adjustments			(986,159,070)	(937,545,612)	(48,613,458)	(5,612,310)	(54,225,768)	
1493										
1494		Income Before State Taxes			615,860,665	646,583,774	(30,723,109)	6,642,713	(24,080,396)	
1495										
1496		State Income Taxes			29,187,835	29,187,835	-	-	-	
1497										
1498		Total Taxable Income			586,672,830	617,395,939	(30,723,109)	6,642,713	(24,080,396)	
1499										
1500		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%	
1501										
1502		Federal Income Tax - Calculated			205,335,490	216,088,579	(10,753,088)	2,324,949	(8,428,139)	
1503										
1504		Adjustments to Calculated Tax:								
1505	40910	Fed. Credit	P	SE	(13,862)	(12,628)	(1,034)	-	(1,034)	
1506	40910	Fed. Credit	P	JBE	(12,562)	(9,733)	(2,829)	-	(2,829)	
1507	40910	Fed. Credit	P	SO	(28,863)	(26,886)	(1,977)	-	(1,977)	
1508	40910	Fed. Credit	P	SG	(70,632,447)	(64,951,199)	(5,681,248)	5,675,215	(6,032)	
1509	40910	Fed. Credit		CAGW	-	-	-	(5,757,861)	(5,757,861)	
1510	40910	Fed. Credit		CAEE	(49,647)	(49,647)	-	-	-	
1511		FEDERAL INCOME TAX			134,598,309	151,038,486	(16,440,176)	2,242,304	(14,197,872)	
1512										
1513		TOTAL OPERATING EXPENSES			3,073,881,536	2,779,972,394	293,909,141	(7,967,451)	285,941,690	

JUNE 2012 West Control Area												
AMA												
FERC	BUS	WCA					UNADJUSTED RESULTS					
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
1591	Summary of Steam Production Plant by Factor											
1592	S				-	-	-	(387,034)		(387,034)		
1593	JBG				1,057,698,276	819,736,332	237,961,944	9,527,332		247,489,276		
1594	JBE				-	-	-	-		-		
1595	SG				10,364,451	9,530,797	833,654	(636,497)		197,157		
1596	CAGW				255,626,338	197,788,618	57,839,721	(27,436,111)		30,403,610		
1597	CAGE				4,970,332,115	4,970,332,115	-	-		-		
1598	SSGCH				-	-	-	-		-		
1599	Total Steam Production Plant by Factor						B8	6,294,023,181	5,997,387,862	296,635,319	(18,932,311)	277,703,008
1600	320	Land and Land Rights										
1601		P	DGP		-	-	-	-		-		
1602		P	SG		-	-	-	-		-		
1603					-	-	-	-		-		
1604					-	-	-	-		-		
1605	321	Structures and Improvements										
1606		P	DGP		-	-	-	-		-		
1607		P	SG		-	-	-	-		-		
1608					-	-	-	-		-		
1609					-	-	-	-		-		
1610	322	Reactor Plant Equipment										
1611		P	DGP		-	-	-	-		-		
1612		P	SG		-	-	-	-		-		
1613					-	-	-	-		-		
1614					-	-	-	-		-		
1615	323	Turbogenerator Units										
1616		P	DGP		-	-	-	-		-		
1617		P	SG		-	-	-	-		-		
1618					-	-	-	-		-		
1619					-	-	-	-		-		
1620	324	Land and Land Rights										
1621		P	DGP		-	-	-	-		-		
1622		P	SG		-	-	-	-		-		
1623					-	-	-	-		-		
1624					-	-	-	-		-		
1625	325	Misc. Power Plant Equipment										
1626		P	DGP		-	-	-	-		-		
1627		P	SG		-	-	-	-		-		
1628					-	-	-	-		-		
1629					-	-	-	-		-		
1630					-	-	-	-		-		
1631	NP	Unclassified Nuclear Plant - Acct 300										
1632		P	SG		-	-	-	-		-		
1633					-	-	-	-		-		
1634					-	-	-	-		-		
1635					-	-	-	-		-		
1636	Total Nuclear Production Plant							-	-	-	-	
1637					-	-	-	-		-		
1638					-	-	-	-		-		
1639					-	-	-	-		-		
1640	Summary of Nuclear Production Plant by Factor											
1641		DGP			-	-	-	-		-		
1642		DGU			-	-	-	-		-		
1643		SG			-	-	-	-		-		
1644					-	-	-	-		-		
1645	Total Nuclear Plant by Factor							-	-	-	-	
1646					-	-	-	-		-		
1647	330	Land and Land Rights										
1648		P	DGP		-	-	-	-		-		
1649		P	DGU		-	-	-	-		-		
1650		P	CAGW		20,363,620	15,756,047	4,607,572	1,877,488		6,485,061		
1651		P	CAGE		5,947,045	5,947,045	-	-		-		
1652		P	CAGW		-	-	-	-		-		
1653		P	CAGE		-	-	-	-		-		
1654					-	-	-	-		-		
1655					-	-	-	-		-		
1656	331	Structures and Improvements										
1657		P	DGP		-	-	-	-		-		
1658		P	DGU		-	-	-	-		-		
1659		P	CAGW		115,246,562	89,170,310	26,076,252	2,762,825		28,839,077		
1660		P	CAGE		14,402,181	14,402,181	-	-		-		
1661		P	CAGW		-	-	-	-		-		
1662		P	CAGE		-	-	-	-		-		
1663					-	-	-	-		-		
1664					-	-	-	-		-		
					B8	129,646,743	103,572,491	26,076,252	2,762,825	28,839,077		

JUNE 2012 West Control Area										
AMA										
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJ TOTAL	
ACCT	FUNC	FACTOR						ADJUSTMENT		
1744	341	Structures and Improvements								
1745		P	CAGW		-	-	-	-	-	
1746		P	DGU		-	-	-	-	-	
1747		P	CAGW		56,688,250	43,861,689	12,826,561	1,922	12,828,484	
1748		P	CAGE		107,152,675	107,152,675	-	-	-	
1749		P	CAGE		-	-	-	-	-	
1750				B8	163,840,925	151,014,364	12,826,561	1,922	12,828,484	
1751										
1752	342	Fuel Holders, Producers & Accessories								
1753		P	CAGW		-	-	-	-	-	
1754		P	DGU		-	-	-	-	-	
1755		P	CAGW		1,622,667	1,255,515	367,153	-	367,153	
1756		P	CAGE		9,149,016	9,149,016	-	-	-	
1757		P	CAGE		-	-	-	-	-	
1758				B8	10,771,683	10,404,531	367,153	-	367,153	
1759										
1760	343	Prime Movers								
1761		P	S		-	-	-	-	-	
1762		P	DGU		-	-	-	-	-	
1763		P	SG		-	-	-	-	-	
1764		P	CAGW		941,669,374	728,602,646	213,066,728	453,689	213,520,417	
1765		P	CAGE		1,553,539,265	1,553,539,265	-	-	-	
1766		P	CAGE		-	-	-	-	-	
1767				B8	2,495,208,638	2,282,141,911	213,066,728	453,689	213,520,417	
1768										
1769	344	Generators								
1770		P	S		-	-	-	-	-	
1771		P	DGU		-	-	-	-	-	
1772		P	SG		-	-	-	-	-	
1773		P	CAGW		142,935,951	110,594,562	32,341,389	29,328	32,370,717	
1774		P	CAGE		210,180,686	210,180,686	-	-	-	
1775		P	CAGE		-	-	-	-	-	
1776				B8	353,116,637	320,775,248	32,341,389	29,328	32,370,717	
1777										
1778	345	Accessory Electric Plant								
1779		P	CAGW		-	-	-	-	-	
1780		P	DGU		-	-	-	-	-	
1781		P	CAGW		86,558,645	66,973,462	19,585,183	35,964	19,621,147	
1782		P	CAGE		161,974,935	161,974,935	-	-	-	
1783		P	CAGE		-	-	-	-	-	
1784				B8	248,533,580	228,948,397	19,585,183	35,964	19,621,147	
1785										
1786										
1787										
1788	346	Misc. Power Plant Equipment								
1789		P	SG		-	-	-	-	-	
1790		P	DGU		-	-	-	-	-	
1791		P	CAGW		4,338,227	3,356,638	981,588	16,929	998,517	
1792		P	CAGE		8,052,250	8,052,250	-	-	-	
1793				B8	12,390,477	11,408,888	981,588	16,929	998,517	
1794										
1795	347	Other Production ARO								
1796		P	S		-	-	-	-	-	
1797					-	-	-	-	-	
1798					-	-	-	-	-	
1799	OP	Unclassified Other Prod Plant-Acct 300								
1800		P	S		-	-	-	-	-	
1801		P	SG		685	630	55	(55)	-	
1802		P	CAGW		-	-	-	-	-	
1803		P	CAGE		-	-	-	-	-	
1804					685	630	55	(55)	-	
1805										
1806		Total Other Production Plant		B8	3,312,770,047	3,032,964,220	279,805,827	537,777	280,343,604	
1807										
1808		Summary of Other Production Plant by Factor								
1809		S			-	-	-	-	-	
1810		DGU			-	-	-	-	-	
1811		SG			685	630	55	(55)	-	
1812		CAGW			1,236,629,149	956,823,377	279,805,772	537,832	280,343,604	
1813		CAGE			2,076,140,212	2,076,140,212	-	-	-	
1814		SSGCT			-	-	-	-	-	
1815		Total of Other Production Plant by Factor		B8	3,312,770,047	3,032,964,220	279,805,827	537,777	280,343,604	
1816										
1817		Experimental Plant								
1818	103	Experimental Plant								
1819		P	DGP		-	-	-	-	-	
1820		Total Experimental Plant			-	-	-	-	-	
1821										
1822		TOTAL PRODUCTION PLANT		B8	10,311,125,355	9,609,419,223	701,706,132	27,912,799	729,618,931	

JUNE 2012 West Control Area											
AMA											
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON	ADJ TOTAL	
2192	Summary of General Plant by Factor										
2193	S				531,901,486	486,379,440	45,522,046	1,608,408		47,130,454	
2194	JBG				15,506,754	12,018,030	3,488,724	169,400		3,658,124	
2195	JBE				5,117	3,965	1,152	66,750,878		66,752,030	
2196	SG				138,664	127,529	11,155	-		11,155	
2197	SO				262,915,144	244,903,017	18,012,127	71,709		18,083,836	
2198	SE				-	-	-	-		-	
2199	CN				24,957,485	23,227,905	1,729,579	13,635		1,743,214	
2200	DEU				-	-	-	-		-	
2201	CAGW				48,722,932	37,698,642	11,024,289	48,965		11,073,255	
2202	CAGE				181,579,532	181,579,532	-	-		-	
2203	CAEW				-	-	-	-		-	
2204	CAEE				291,029,512	291,029,512	-	-		-	
2205	SSGCT				-	-	-	-		-	
2206	SSGCH				-	-	-	-		-	
2207	Less Capital Leases					(65,393,121)	(63,498,263)	(1,894,859)	-	(1,894,859)	
2208	Total General Plant by Factor					1,291,363,523	1,213,469,308	77,894,214	68,662,896	146,557,210	
2209	301 Organization										
2210	I-SITUS		S		-	-	-	-		-	
2211	PTD		SO		-	-	-	-		-	
2212	I-SG		CAGW		-	-	-	-		-	
2213	I-SG		CAGE		-	-	-	-		-	
2214	I-SG		SG		-	-	-	-		-	
2215					-	-	-	-		-	
2216	302 Franchise & Consent										
2217	I-SITUS		S		1,000,000	1,000,000	-	-		-	
2218	I-SG		SG		-	-	-	-		-	
2219	I-SG		CAGW		-	-	-	-		-	
2220	I-SG		CAGE		-	-	-	-		-	
2221	I-SG		CAGW		179,453,036	138,849,113	40,603,923	-		40,603,923	
2222	I-SG		CAGE		14,244,319	14,244,319	-	-		-	
2223	I-DGP		DGP		-	-	-	-		-	
2224	I-DGU		DGU		-	-	-	-		-	
2225					-	-	-	-		-	
2226					-	-	-	-		-	
2227	303 Miscellaneous Intangible Plant										
2228	I-SITUS		S		8,235,954	7,434,657	801,296	663,935		1,465,232	
2229	I-SG		SG		1,581,843	1,454,609	127,234	-		127,234	
2230	PTD		SO		377,443,965	351,585,551	25,858,414	403,381		26,261,795	
2231	P		SE		-	-	-	-		-	
2232	CUST		CN		121,883,890	113,437,211	8,446,679	62,603		8,509,283	
2233	I-SG		CAGW		72,378,824	56,002,037	16,376,787	39,299		16,416,087	
2234	I-SG		CAGE		61,507,193	61,507,193	-	-		-	
2235	P		JBG		48,544	37,622	10,921	(259)		10,663	
2236	P		CAEW		-	-	-	-		-	
2237	P		CAEE		3,661,730	3,661,730	-	-		-	
2238	I-SG		CAGE		-	-	-	-		-	
2239	I-SG		CAGE		-	-	-	-		-	
2240					-	-	-	-		-	
2241	303 Less Non-Utility Plant										
2242	I-SITUS		S		-	-	-	-		-	
2243					-	-	-	-		-	
2244	IP Unclassified Intangible Plant - Acct 300										
2245	I-SITUS		S		-	-	-	-		-	
2246	I-SG		SG		-	-	-	-		-	
2247	I-DGU		DGU		-	-	-	-		-	
2248	PTD		SO		-	-	-	-		-	
2249					-	-	-	-		-	
2250					-	-	-	-		-	
2251	TOTAL INTANGIBLE PLANT					841,439,298	749,214,042	92,225,256	1,168,960	93,394,216	
2252	Summary of Intangible Plant by Factor										
2254	S				9,235,954	8,434,657	801,296	663,935		1,465,232	
2255	JBG				48,544	37,622	10,921	(259)		10,663	
2256	JBE				-	-	-	-		-	
2257	SG				1,581,843	1,454,609	127,234	-		127,234	
2258	SO				377,443,965	351,585,551	25,858,414	403,381		26,261,795	
2259	CN				121,883,890	113,437,211	8,446,679	62,603		8,509,283	
2260	CAGW				251,831,860	194,851,149	56,980,711	39,299		57,020,010	
2261	CAGE				75,751,512	75,751,512	-	-		-	
2262	CAEW				-	-	-	-		-	
2263	CAEE				3,661,730	3,661,730	-	-		-	
2264	SSGCT				-	-	-	-		-	
2265	SSGCH				-	-	-	-		-	
2266	SE				-	-	-	-		-	
2267	Total Intangible Plant by Factor					841,439,298	749,214,042	92,225,256	1,168,960	93,394,216	
2268	Summary of Unclassified Plant (Account 106)										
2269	OP				24,393,481	22,998,685	1,394,795	(512,095)		882,701	
2270	DS0				-	-	-	-		-	
2271	GP				6,416,391	5,978,588	437,823	69,241		507,064	
2272	HP				-	-	-	-		-	
2273	NP				-	-	-	-		-	
2274	OP				685	630	55	(55)		-	
2275	TP				16,024,490	15,611,497	412,993	(343,224)		69,770	
2276	TS0				-	-	-	-		-	
2277	IP				-	-	-	-		-	
2278	MP				-	-	-	-		-	
2279	SP				973,842	142,911	830,931	(633,775)		197,157	
2280	Total Unclassified Plant by Factor					47,808,890	44,732,291	3,076,599	(1,419,907)	1,656,691	
2281					-	-	-	-		-	
2282	TOTAL ELECTRIC PLANT IN SERVICE					22,609,215,399	21,060,274,347	1,548,941,051	104,601,772	1,653,542,823	

JUNE 2012 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS				WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2424	165	Prepayments								
2425		DMSC	S		5,136,226	5,136,226	-	-	-	
2426		GP	GPS		4,491,317	4,183,620	307,697	(307,697)	(0)	
2427		PT	SG		2,106,305	1,936,887	169,418	(169,418)	(0)	
2428		PT	CAGW		1,995,612	1,544,075	451,537	(451,537)	-	
2429		PT	CAGE		407,355	407,355	-	-	-	
2430		P	CAEW		4,055	3,136	918	(918)	-	
2431		P	CAEE		3,358,601	3,358,601	-	-	-	
2432		P	SE		-	-	-	-	-	
2433		PTD	SO		14,127,601	13,159,730	967,872	(967,872)	-	
2434		Total Prepayments		B15	31,627,073	29,729,630	1,897,443	(1,897,443)	(0)	
2435										
2436	182M	Misc Regulatory Assets								
2437		P	S		171,504,388	159,127,327	12,377,061	97,010	12,474,071	
2438		DEFSG	SG		-	-	-	-	-	
2439		P	CAGE		-	-	-	-	-	
2440		P	CAGE		6,266,873	6,266,873	-	-	-	
2441		P	CAGW		-	-	-	365,658	365,658	
2442		P	JBG		-	-	-	-	-	
2443		P	SE		10,608,209	9,805,081	803,128	(803,128)	-	
2444		P	CAEW		-	-	-	-	-	
2445		P	CAEE		(10,608,209)	(10,608,209)	-	-	-	
2446		T	SO		9,497,899	8,847,204	650,694	(595,298)	55,396	
2447				B11	187,269,159	173,438,276	13,830,883	(935,758)	12,895,125	
2448										
2449	186M	Misc Deferred Debits								
2450		T	S		16,954,132	16,954,132	-	-	-	
2451		P	CAEW		-	-	-	-	-	
2452		P	CAEE		-	-	-	-	-	
2453		DEFSG	SG		19,743,312	18,155,279	1,588,033	(1,588,033)	(0)	
2454		LABOR	SO		15,021	13,992	1,029	(1,029)	-	
2455		P	SE		-	-	-	-	-	
2456		P	CAGW		11,599,523	8,974,958	2,624,565	(955,017)	1,669,548	
2457		DEFSG	CAGE		24,069,328	24,069,328	-	-	-	
2458		P	CAEW		-	-	-	-	-	
2459		P	CAEE		13,380,830	13,380,830	-	-	-	
2460		P	JBE		-	-	-	186,540	186,540	
2461		GP	EXCTAX		-	-	-	-	-	
2462		Total Misc. Deferred Debits		B11	85,762,146	81,548,519	4,213,627	(2,367,539)	1,856,088	
2463										
2464		Working Capital								
2465	CWC	Cash Working Capital								
2466		CWC	S		-	-	-	28,493,964	28,493,964	
2467		CWC	SO		-	-	-	-	-	
2468		CWC	SE		-	-	-	-	-	
2469				B14	-	-	-	28,493,964	28,493,964	
2470										
2471	OWC	Other Work. Cap.								
2472	131	Cash	GP	SNP	-	-	-	-	-	
2473	135	Working Funds	GP	SG	-	-	-	-	-	
2474	141	Other A/R	GP	SO	-	-	-	-	-	
2475	143	Other A/R	GP	SO	57,855,649	53,892,000	3,963,649	(3,963,649)	0	
2476	232	A/P	PTD	SE	(0)	(0)	(0)	-	(0)	
2477	232	A/P	PTD	SO	(5,265,990)	(4,905,221)	(360,769)	360,769	(0)	
2478	232	A/P	P	CAEE	(2,204,099)	(2,204,099)	-	-	-	
2479	232	A/P	T	CAGE	(86,375)	(86,375)	-	-	-	
2480	232	A/P	P	S	(6,379)	(6,379)	-	-	-	
2481	2533	Other Misc. Df. Crd	P	SE	(994,773)	(919,461)	(75,312)	75,312	0	
2482	2533	Other Misc. Df. Crd	P	CAEW	-	-	-	-	-	
2483	2533	Other Misc. Df. Crd	P	CAEE	(5,539,840)	(5,539,840)	-	-	-	
2484	230	Asset Retir. Oblig.	P	SE	-	-	-	-	-	
2485	230	Asset Retir. Oblig.	P	CAEW	-	-	-	-	-	
2486	230	Asset Retir. Oblig.	P	CAEE	(2,849,851)	(2,849,851)	-	-	-	
2487	230	Asset Retir. Oblig.	P	S	-	-	-	-	-	
2488	254105	ARO Reg Liability	P	S	-	-	-	-	-	
2489	254105	ARO Reg Liability	P	SE	-	-	-	-	-	
2490	254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-	
2491	254105	ARO Reg Liability	P	CAEE	(957,122)	(957,122)	-	-	-	
2492	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-	
2493				B14	39,931,417	36,403,849	3,527,567	(3,527,567)	0	
2494										
2495		Total Working Capital			39,931,417	36,403,849	3,527,567	24,966,397	28,493,964	

JUNE 2012 West Control Area										
AMA										
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	UNADJUSTED RESULTS	WASHINGTON	WASHINGTON	ADJ TOTAL	
ACCT		FUNC	FACTOR			OTHER		ADJUSTMENT		
2496	Miscellaneous Rate Base									
2497	18221	Unrec Plant & Reg Study Costs								
2498		P	S		-	-	-	-	-	
2499					-	-	-	-	-	
2500					-	-	-	-	-	
2501					-	-	-	-	-	
2502	18222	Nuclear Plant - Trojan								
2503		P	S		-	-	-	-	-	
2504		P	TROJP		-	-	-	-	-	
2505		P	TROJD		-	-	-	-	-	
2506				B14	-	-	-	-	-	
2507					-	-	-	-	-	
2508					-	-	-	-	-	
2509					-	-	-	-	-	
2510	1869	Misc Deferred Debits-Trojan								
2511		P	S		-	-	-	-	-	
2512		P	SNPPN		-	-	-	-	-	
2513					-	-	-	-	-	
2514					-	-	-	-	-	
2515	TOTAL MISCELLANEOUS RATE BASE				-	-	-	-	-	
2516					-	-	-	-	-	
2517	TOTAL RATE BASE ADDITIONS				867,186,676	828,516,297	38,670,379	6,576,276	45,246,654	
2518	235	Customer Service Deposits								
2519		CUST	S		-	-	-	(3,236,612)	(3,236,612)	
2520		CUST	CN		-	-	-	-	-	
2521	Total Customer Service Deposits				-	-	-	(3,236,612)	(3,236,612)	
2522				B15	-	-	-	-	-	
2523	2281	Prop Ins	PTD	SO	-	-	-	-	-	
2524	2282	Inj & Dam	PTD	SO	(6,653,458)	(6,197,635)	(455,824)	-	(455,824)	
2525	2283	Pen & Ben	PTD	SO	(3,399,150)	(3,166,276)	(232,873)	-	(232,873)	
2526	2283	Pen & Ben	PTD	S	-	-	-	-	-	
2527	254	Ins Prov	PTD	SO	-	-	-	-	-	
2528				B15	(10,052,608)	(9,363,911)	(688,697)	-	(688,697)	
2529					-	-	-	-	-	
2530	22841	Accum Misc Oper Provisions - Other								
2531		P	S		-	-	-	-	-	
2532		P	CAGW		(1,484,112)	(1,148,310)	(335,802)	-	(335,802)	
2533				B15	(1,484,112)	(1,148,310)	(335,802)	-	(335,802)	
2534					-	-	-	-	-	
2535	22842	Prv-Trojan	P	TROJD	-	-	-	-	-	
2536	230	ARO	P	TROJP	-	-	-	384,827	384,827	
2537	254105	ARO	P	TROJP	(3,353,391)	(2,594,526)	(758,865)	758,865	-	
2538	254	Regulatory Liabil	P	CAEE	-	-	-	-	-	
2539	254	Regulatory Liabil	P	SE	-	-	-	-	-	
2540	254		P	S	(42,435,947)	(42,436,032)	86	-	86	
2541				B15	(45,789,338)	(45,030,559)	(758,779)	1,143,691	384,912	
2542					-	-	-	-	-	
2543	252	Customer Advances for Construction								
2544		DPW	S		(7,672,418)	(7,671,355)	(1,063)	(161,093)	(162,156)	
2545		T	SG		206,026	189,454	16,571	1,705	18,277	
2546		T	CAGE		(17,204,571)	(17,204,571)	-	-	-	
2547		DPW	CAGW		591	457	134	(134)	-	
2548		CUST	CN		-	-	-	-	-	
2549	Total Customer Advances for Constr.				(24,670,373)	(24,686,014)	15,642	(159,521)	(143,879)	
2550				B19	-	-	-	-	-	
2551	25398	SO2 Emissions								
2552		P	S		-	-	-	(1,721,174)	(1,721,174)	
2553					-	-	-	(1,721,174)	(1,721,174)	
2554					-	-	-	-	-	
2555	25399	Other Deferred Credits								
2556		P	S		(3,251,632)	(2,890,079)	(361,553)	-	(361,553)	
2557		GP	GPS		-	-	-	-	-	
2558		GP	SO		-	-	-	-	-	
2559		P	CAGW		(1,100)	(851)	(249)	-	(249)	
2560		P	CAGE		1,600,730	1,600,730	-	-	-	
2561		P	SG		(9,016,756)	(8,291,503)	(725,253)	-	(725,253)	
2562		P	CAEW		(1,310)	(1,014)	(297)	-	(297)	
2563		P	CAEE		(2,711,747)	(2,711,747)	-	-	-	
2564		P	SE		-	-	-	-	-	
2565				B19	(13,381,816)	(12,294,464)	(1,087,352)	-	(1,087,352)	
2566					-	-	-	-	-	

JUNE 2012 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2720	108363	Storage Battery Equipment								
2721		DPW	S							
2722				B17	-	-	-	-	-	
2723										
2724	108364	Poles, Towers & Fixtures								
2725		DPW	S		(542,968,825)	(494,043,662)	(48,925,163)	(583,161)	(49,508,325)	
2726				B17	(542,968,825)	(494,043,662)	(48,925,163)	(583,161)	(49,508,325)	
2727										
2728	108365	Overhead Conductors								
2729		DPW	S		(293,475,359)	(264,677,579)	(28,797,779)	(436,257)	(29,234,036)	
2730				B17	(293,475,359)	(264,677,579)	(28,797,779)	(436,257)	(29,234,036)	
2731										
2732	108366	Underground Conduit								
2733		DPW	S		(128,037,619)	(117,387,596)	(10,650,022)	(295,759)	(10,945,781)	
2734				B17	(128,037,619)	(117,387,596)	(10,650,022)	(295,759)	(10,945,781)	
2735										
2736	108367	Underground Conductors								
2737		DPW	S		(294,056,640)	(284,845,822)	(9,210,818)	(305,242)	(9,516,060)	
2738				B17	(294,056,640)	(284,845,822)	(9,210,818)	(305,242)	(9,516,060)	
2739										
2740	108368	Line Transformers								
2741		DPW	S		(384,741,623)	(341,124,189)	(43,617,434)	(830,071)	(44,447,505)	
2742				B17	(384,741,623)	(341,124,189)	(43,617,434)	(830,071)	(44,447,505)	
2743										
2744	108369	Services								
2745		DPW	S		(182,277,422)	(164,378,518)	(17,898,903)	(540,332)	(18,439,235)	
2746				B17	(182,277,422)	(164,378,518)	(17,898,903)	(540,332)	(18,439,235)	
2747										
2748	108370	Meters								
2749		DPW	S		(70,152,711)	(68,317,888)	(1,834,823)	(95,028)	(1,929,851)	
2750				B17	(70,152,711)	(68,317,888)	(1,834,823)	(95,028)	(1,929,851)	
2751										
2752										
2753										
2754	108371	Installations on Customers' Premises								
2755		DPW	S		(7,700,720)	(7,417,013)	(283,707)	2,221	(281,486)	
2756				B17	(7,700,720)	(7,417,013)	(283,707)	2,221	(281,486)	
2757										
2758	108372	Leased Property								
2759		DPW	S		-	-	-	-	-	
2760				B17	-	-	-	-	-	
2761										
2762	108373	Street Lights								
2763		DPW	S		(27,356,351)	(25,187,147)	(2,169,203)	(32,263)	(2,201,466)	
2764				B17	(27,356,351)	(25,187,147)	(2,169,203)	(32,263)	(2,201,466)	
2765										
2766	108D00	Unclassified Dist Plant - Acct 300								
2767		DPW	S		-	-	-	-	-	
2768										
2769										
2770	108DS	Unclassified Dist Sub Plant - Acct 300								
2771		DPW	S		-	-	-	-	-	
2772										
2773										
2774	108DP	Unclassified Dist Sub Plant - Acct 300								
2775		DPW	S		2,329,923	2,191,441	138,482	(38,067)	100,415	
2776					2,329,923	2,191,441	138,482	(38,067)	100,415	
2777										
2778										
2779										
2780										
2781		Summary of Distribution Plant Depr by Factor								
2782		S			(2,166,741,316)	(1,987,354,326)	(179,386,990)	(3,382,225)	(182,769,215)	
2783										
2784		Total Distribution Depreciation by Factor		B17	(2,166,741,316)	(1,987,354,326)	(179,386,990)	(3,382,225)	(182,769,215)	

JUNE 2012 West Control Area											
AMA											
FERC	BUS	WCA				UNADJUSTED RESULTS			WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2785	108GP	General Plant Accumulated Depr									
2786		G-SITUS	S		(161,010,512)	(143,072,526)	(17,937,986)	(557,146)	(18,495,132)		
2787		G-DGP	DGP		-	-	-	-	-		
2788		G-DGU	DGU		-	-	-	-	-		
2789		G-SG	SG		-	-	-	(4)	(4)		
2790		CUST	CN		(8,122,651)	(7,559,743)	(562,908)	(46,689)	(609,597)		
2791		PTD	SO		(79,507,526)	(74,060,522)	(5,447,003)	36,353	(5,410,650)		
2792		P	SE		-	-	-	-	-		
2793		G-SG	CAGW		(14,968,649)	(11,581,769)	(3,386,880)	(184,250)	(3,571,130)		
2794		G-SG	CAGE		(45,862,362)	(45,862,362)	-	-	-		
2795		P	JBG		(4,711,318)	(3,651,361)	(1,059,957)	(28,629)	(1,088,586)		
2796		P	CAEW		-	-	-	-	-		
2797		P	CAEE		(302,052)	(302,052)	-	-	-		
2798		G-SG	CAGE		-	-	-	-	-		
2799		G-SG	CAGE		-	-	-	-	-		
2800				B17	(314,485,069)	(286,090,336)	(28,394,734)	(780,364)	(29,175,098)		
2801											
2802											
2803	108MP	Mining Plant Accumulated Depr.									
2804		P	S		-	-	-	-	-		
2805		P	CAEW		-	-	-	-	-		
2806		P	CAEE		(158,798,915)	(158,798,915)	-	-	-		
2807		P	JBE		-	-	-	(34,513,081)	(34,513,081)		
2808				B17	(158,798,915)	(158,798,915)	-	(34,513,081)	(34,513,081)		
2809	108MP	Less Centralia Sitis Depreciation									
2810		P	S		-	-	-	-	-		
2811				B17	(158,798,915)	(158,798,915)	-	(34,513,081)	(34,513,081)		
2812											
2813	1081390	Accum Depr - Capital Lease									
2814		PTD	SO		-	-	-	-	-		
2815					-	-	-	-	-		
2816					-	-	-	-	-		
2817		Remove Capital Leases									
2818					-	-	-	-	-		
2819					-	-	-	-	-		
2820	1081399	Accum Depr - Capital Lease									
2821		P	S		-	-	-	-	-		
2822		P	SE		-	-	-	-	-		
2823					-	-	-	-	-		
2824					-	-	-	-	-		
2825		Remove Capital Leases									
2826					-	-	-	-	-		
2827					-	-	-	-	-		
2828					-	-	-	-	-		
2829		TOTAL GENERAL PLANT ACCUM DEPR				B17	(473,263,984)	(444,889,251)	(28,394,734)	(35,293,446)	(63,668,179)
2830											
2831											
2832											
2833		Summary of General Depreciation by Factor									
2834		S			(161,010,512)	(143,072,526)	(17,937,986)	(557,146)	(18,495,132)		
2835		DGP			-	-	-	-	-		
2836		DGU			-	-	-	-	-		
2837		SE			-	-	-	-	-		
2838		SO			(79,507,526)	(74,060,522)	(5,447,003)	36,353	(5,410,650)		
2839		CN			(8,122,651)	(7,559,743)	(562,908)	(46,689)	(609,597)		
2840		SG			-	-	-	(4)	(4)		
2841		DEU			-	-	-	-	-		
2842		CAGW			(14,968,649)	(11,581,769)	(3,386,880)	(184,250)	(3,571,130)		
2843		CAGE			(45,862,362)	(45,862,362)	-	-	-		
2844		CAEW			-	-	-	-	-		
2845		CAEE			(159,100,967)	(159,100,967)	-	-	-		
2846		SSGCT			-	-	-	-	-		
2847		JBG			(4,711,318)	(3,651,361)	(1,059,957)	(28,629)	(1,088,586)		
2848		Remove Capital Leases									
2849		Total General Depreciation by Factor				B17	(473,263,984)	(444,889,251)	(28,394,734)	(780,364)	(29,175,098)
2850											
2851											
2852		TOTAL ACCUM DEPR - PLANT IN SERV				B17	(7,055,747,564)	(6,493,709,694)	(562,037,870)	(27,424,233)	(589,462,103)
2853	111SP	Accum Prov for Amort-Steam									
2854		P	CAGW		-	-	-	-	-		
2855		P	CAGW		-	-	-	-	-		
2856		P	CAGE		-	-	-	-	-		
2857		P	SG		-	-	-	-	-		
2858					-	-	-	-	-		
2859					-	-	-	-	-		
2860					-	-	-	-	-		

JUNE 2012 West Control Area						UNADJUSTED RESULTS					
AMA						WASHINGTON					
ACCT	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
			FUNC	FACTOR							
2861	111GP	Accum Prov for Amort-General									
2862		G-SITUS	S			(13,331,600)	(11,728,062)	(1,603,539)	(100,473)	(1,704,011)	
2863		CUST	CN			(2,997,910)	(2,790,151)	(207,758)	(9,472)	(217,231)	
2864		I-SG	SG			-	-	-	-	-	
2865		PTD	SO			(11,879,690)	(11,065,821)	(813,869)	(14,696)	(828,565)	
2866		I-SG	CAGW			-	-	-	-	-	
2867		I-SG	CAGE			-	-	-	-	-	
2868		P	CAEW			-	-	-	-	-	
2869		P	CAEE			-	-	-	-	-	
2870		P	SE			-	-	-	-	-	
2871					B18	(28,209,200)	(25,584,034)	(2,625,166)	(124,641)	(2,749,807)	
2872											
2873											
2874	111HP	Accum Prov for Amort-Hydro									
2875		P	DGP			-	-	-	-	-	
2876		P	DGU			-	-	-	-	-	
2877		P	SG			-	-	-	-	-	
2878		P	CAGW			(349,994)	(270,803)	(79,191)	(28,030)	(107,222)	
2879		P	CAGE			(483,468)	(483,468)	-	-	-	
2880		P	CAGE			-	-	-	-	-	
2881					B18	(833,462)	(754,270)	(79,191)	(28,030)	(107,222)	
2882											
2883											
2884	111IP	Accum Prov for Amort-Intangible Plant									
2885		I-SITUS	S			(1,185,029)	(1,183,985)	(1,044)	1,044	-	
2886		I-DGP	DGP			-	-	-	-	-	
2887		I-DGU	DGU			-	-	-	-	-	
2888		P	CAEW			-	-	-	-	-	
2889		P	CAEE			(1,622,663)	(1,622,663)	-	-	-	
2890		P	SE			-	-	-	-	-	
2891		I-SG	SG			(14,989,727)	(13,784,044)	(1,205,683)	(113,434)	(1,319,117)	
2892		I-SG	CAGW			-	-	-	-	-	
2893		I-SG	CAGE			-	-	-	-	-	
2894		CUST	CN			(100,808,478)	(93,822,347)	(6,986,132)	(212,158)	(7,198,290)	
2895		P	CAGE			-	-	-	-	-	
2896		P	CAGE			-	-	-	-	-	
2897		I-SG	CAGW			(49,690,070)	(38,446,951)	(11,243,119)	(1,599,940)	(12,843,059)	
2898		I-SG	CAGE			(13,867,894)	(13,867,894)	-	-	-	
2899		PTD	JBG			(17,115)	(13,265)	(3,851)	(115)	(3,965)	
2900		PTD	SO			(273,798,261)	(255,040,539)	(18,757,722)	(486,659)	(19,244,381)	
2901					B18	(455,979,237)	(417,781,688)	(38,197,549)	(2,411,263)	(40,608,812)	
2902	111IP	Less Non-Utility Plant									
2903		NUTIL		OTH		-	-	-	-	-	
2904					B18	(455,979,237)	(417,781,688)	(38,197,549)	(2,411,263)	(40,608,812)	
2905											
2906	111390	Accum Amtr - Capital Lease									
2907		G-SITUS	S			(5,351,303)	(5,351,303)	-	-	-	
2908		P	CAGE			(4,664,611)	(4,664,611)	-	-	-	
2909		PTD	CAGW			(171,205)	(132,467)	(38,738)	90,219	51,482	
2910		PTD	SO			751,453	699,972	51,482	-	51,482	
2911						(9,435,665)	(9,448,409)	12,744	90,219	102,963	
2912											
2913		Remove Capital Lease Amtr									
2914						9,435,665	9,448,409	(12,744)	(90,219)	(102,963)	
2915					B18	(485,021,899)	(444,119,992)	(40,901,907)	(2,563,934)	(43,465,841)	
2916											
2917											
2918											
2919											
2920		Summary of Amortization by Factor									
2921		S				(19,867,932)	(18,263,349)	(1,604,583)	(99,429)	(1,704,011)	
2922		DGP				-	-	-	-	-	
2923		DGU				-	-	-	-	-	
2924		SE				-	-	-	-	-	
2925		SO				(284,926,498)	(265,406,389)	(19,520,109)	(501,355)	(20,021,464)	
2926		CN				(103,806,388)	(96,612,498)	(7,193,890)	(221,630)	(7,415,520)	
2927		SSGCT				-	-	-	-	-	
2928		JBG				(17,115)	(13,265)	(3,851)	(115)	(3,965)	
2929		CAGW				(50,211,269)	(38,850,221)	(11,361,048)	(1,537,752)	(12,898,799)	
2930		CAGE				(19,015,972)	(19,015,972)	-	-	-	
2931		CAEW				-	-	-	-	-	
2932		CAEE				(1,622,663)	(1,622,663)	-	-	-	
2933		SG				(14,989,727)	(13,784,044)	(1,205,683)	(113,434)	(1,319,117)	
2934		Less Capital Lease									
2935					B18	9,435,665	9,448,409	(12,744)	(90,219)	(102,963)	
2935		Total Provision For Amortization by Factor									
					B18	(485,021,899)	(444,119,992)	(40,901,907)	(2,563,934)	(43,465,841)	

	<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 Revenues:							
Other Electric Revenues	456	RES	(5,137,759)	WRG	4.985%	(256,103)	3.6.2
Other Electric Revenues	456	PRO	6,336,438	WRG	4.985%	315,854	3.6.2
Total Wheeling Revenue Adjustment			<u>1,198,679</u>			<u>59,751</u>	3.6.2
Wheeling Imbalance Expense	566	RES	(759,938)	SG	8.043%	(61,125)	3.6.3
Adjustment Detail:							
Actual Wheeling Revenues 12 ME June 2012			74,526,126				B1
Total Adjustments			<u>1,198,679</u>				3.6.2
Normalized Wheeling Revenues			<u>75,724,805</u>				3.6.2

Description of Adjustment

This adjustment reflects the level of wheeling revenues the Company expects in the 12-months ending June 30, 2013 by adjusting the actual revenues for the 12-months ended June 30, 2012 for restating and pro forma changes, incorporating the estimated impacts of the settlement reached in FERC Docket Nos. ER11-3643-000 and ER11-3643-001. Imbalance penalty revenue and expense are removed to avoid any impact on regulated results.

PacificCorp
Washington General Rate Case - June 2012
Wheeling Revenue Adjustment - REVISED

Customer	Network 301912	PL-to-PL 302880	Retailer 302381	Unauthorized Use 302982	Deferred Fees 302893	Legacy Contracts	Wheeling Subject to Return 302980	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Auxiliary Services Various	Penalties	Total
Rennelle Power Administration	-	-	-	-	-	(4,183,983)	-	-	-	-	-	-	(4,183,983)
WAPA Tolson	-	-	-	-	-	(1,000)	-	-	-	(366)	-	-	(1,366)
Power River Energy Corp	-	-	-	-	-	-	-	-	-	-	-	-	(366)
South Columbia Basin Irrigation District	(1,828)	-	-	-	-	-	-	(693)	-	(2,502)	-	-	(2,502)
Basin Electric Power Cooperative	(93,489)	-	-	-	-	-	(19,943)	(218,998)	-	(78,769)	-	-	(2,468,717)
Black Hills Pco	(966,013)	(1,269,560)	-	-	-	(1,047,084)	(607)	(82,869)	(1,171,506)	(5,314,316)	-	-	(5,314,316)
Black Hills Power Administration	(966,013)	(1,850,814)	-	-	-	-	(1,172,675)	-	-	(34,554)	-	-	(1,207,229)
Cargill Power Markets LLC	-	-	-	-	-	-	-	-	-	-	-	-	-
Comcast	(23,376)	-	(779,746)	-	-	-	(50,220)	(1,754)	-	(2,74,215)	-	(2,144)	(1,131,457)
Central Power/Shell	-	-	-	-	-	-	(288)	-	-	-	-	-	(288)
Deseret Generation & Transmission Cooperative	-	-	-	-	-	(2,234,721)	-	-	-	(192,662)	-	(47,043)	(4,205,427)
Fall River Rural Electric Cooperative	-	-	-	-	-	-	-	-	-	(151,308)	-	-	(151,308)
Flathead Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Front Creek III LLC	-	-	-	-	-	-	-	-	(36,182)	-	-	-	(36,182)
Inaho Power Company	-	(670,660)	(13,795)	-	-	-	(229,485)	(846,043)	-	(2,589)	-	-	(1,652,680)
Morgan Stanley Capital Group, Inc.	-	-	(12,672)	-	-	-	(1,038,238)	(311,975)	-	(34,639)	-	-	(1,385,524)
Pacific Gas & Electric Company	-	-	-	-	-	-	-	-	-	(18,542,930)	-	-	(18,542,930)
Frontier General Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Powerex Corporation	(17,189)	(2,616,319)	(68,188)	-	(303,760)	-	(3,069,437)	(398,541)	-	(201,874)	(423)	(423)	(6,361,941)
Iberdrola Renewables Inc.	(6,703)	(750,330)	-	(13,812)	-	-	(961,448)	52	-	(412,254)	-	(21,576)	(2,469,821)
Public Service Company of Colorado	-	-	(4,060)	-	-	-	(93,649)	(56,649)	-	(7,162)	-	-	(161,519)
Rainbow Energy Marketing	-	-	-	-	-	-	(17,288)	-	-	(538)	-	-	(93,019)
Sierra Pacific Power	-	(100,044)	-	-	-	-	(318,724)	-	-	(75,184)	-	-	(103,131)
State of South Dakota	-	-	-	-	-	-	(91,833)	(50,625)	-	(23,257)	(49,346)	-	(327,947)
TransAlta Energy	(230,068)	-	-	-	-	(130,555)	(7,331,323)	(91,833)	-	(666,137)	-	-	(7,997,461)
Tr-Siatic Generation and Trans.	-	-	-	-	-	(2,291,629)	-	-	-	(190,243)	-	-	(2,489,154)
UAPMS	-	-	-	-	-	-	-	-	-	(119,700)	-	-	(119,700)
Utah Municipal Power Agency	-	-	-	-	-	-	-	-	-	(38,041)	-	-	(60,860)
Warm Springs	(22,616)	-	-	-	-	-	(161,749)	(571,076)	-	(10,023)	-	-	(3,790,267)
Western Area Power Administration	-	-	-	-	-	(2,987,419)	-	(245,064)	-	(281,124)	-	(341,241)	(3,769,409)
Western Area Power Administration	(130,782)	(695,981)	(376,553)	335	-	-	-	-	-	-	-	-	-
Nexlera Energy Resources, LLC	-	-	-	(335)	-	-	-	-	-	(277,641)	-	-	(3,067,370)
San Diego Gas and Electric	(1,779)	-	-	-	-	-	(35,688)	(381,272)	(12,505)	(8,963)	-	-	(49,019)
Southern Calif Edison Com Direct	-	-	-	-	-	(27,010)	-	-	-	-	-	-	(27,010)
PPL Energy Plus, LLC	(4,420)	-	-	-	-	(22,141)	-	-	-	(33,560)	-	-	(423,617)
Moon Lake Electric Association	-	-	(380,381)	-	-	-	(43,017)	-	-	-	-	-	(43,017)
Seattle City Light	-	-	-	-	-	-	-	-	-	-	-	-	-
Uganda Water & Electric Board	-	-	-	-	-	-	-	-	-	(41,175)	-	(3,127)	(290,976)
Weyerhaeuser Company	(206,674)	-	-	-	-	-	-	-	-	-	-	-	(206,674)
Sempra Energy Solutions LLC	-	-	-	-	-	-	-	-	-	-	-	-	-
Enel	-	(248,228)	(575,634)	-	-	-	-	-	-	-	-	-	(823,862)
Columbia Energy Partners	-	-	-	-	-	-	-	-	-	-	-	-	-
EnergyS	-	-	-	-	-	-	-	-	-	-	-	-	-
Star Energy	-	-	-	-	-	-	-	-	-	-	-	-	-
EDM Ventures Energy	5,610	-	-	-	-	-	-	-	-	-	-	-	-
Bancova Bank	-	-	-	-	-	-	(933,951)	-	-	(94,662)	-	(3,887)	(1,026,890)
Municipal Energy Agency of Nebraska	-	-	-	-	-	-	(153)	-	-	(65,461)	-	(627)	(341,209)
Rower Power Systems LLC	-	(275,121)	-	-	-	-	(619)	-	-	-	-	-	(619)
Nevada	-	-	-	-	-	-	-	-	-	-	-	-	-
Highland	-	-	-	-	-	-	-	-	-	-	-	-	-
Sacramento Municipal Utility District	-	-	-	-	(121,900)	-	-	-	-	-	-	-	(121,900)
Colorado Springs Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Macquarie Energy, LLC	-	-	-	-	-	-	-	-	-	-	-	-	-
Endure Energy, LLC	-	-	-	-	-	-	-	-	-	-	-	-	-
Salt River Project	-	-	-	-	-	-	-	-	-	-	-	-	-
Yakima Irrigation District	-	-	-	-	(6,076)	-	-	-	-	-	-	-	(6,076)
Gila River Power, LP	-	-	-	-	-	-	-	-	-	-	-	-	-
Black Hills/Colorado Electric Utility Company, L	-	-	-	-	-	-	(661)	(7,026)	-	-	-	-	(7,686)
Engle Energy Partners	-	-	-	-	-	(18,234)	(4,077)	-	-	(1,180)	-	-	(23,492)
Enel Cove Fort, LLC	-	-	-	-	(50,625)	-	-	-	-	-	-	-	(50,625)
The Energy Authority	-	-	-	-	-	-	(2,245)	-	-	(160)	-	-	(2,405)
Albermar Energy	-	-	-	-	(6,231)	-	-	-	-	-	-	-	(6,231)
Southern Cal. PPA	-	-	-	(2,327)	-	-	-	-	-	-	-	(611)	(2,939)
Tenaska Power Services Co	-	-	-	-	-	-	(123,740)	(2,705)	-	-	-	-	(126,523)
Los Angeles Dept Water & Power	-	-	-	-	-	-	(47,898)	-	-	(3,950)	-	-	(50,348)
Merchant Function: Internal Transfers: Ancillary	-	-	-	-	-	-	-	-	-	-	-	-	-
Biggs Sound Energy L1 Share Term Loan Firm	-	-	-	-	-	-	(12)	-	-	-	-	-	(12)
Comiz County PUD	-	-	-	-	-	-	-	-	-	(118,048)	-	-	(118,048)
Recess Unrecovered Res	(429,948)	-	-	(429,948)	-	-	-	-	-	-	575,607	-	1,880,847
Ancillary reserve for return	-	-	-	-	-	-	1,306,240	-	-	-	-	-	1,306,240

PacificCorp
Washington General Rate Case - June 2012
Wheeling Revenue Adjustment - REVISED

Incremental Adjustment:	Network	PT to PT	Roadside	(Unauthorized) Use	Deferal Fees	Legacy Contracts	Wheeling Subject to Refund	Non Firm Wheeling	ST Firm Wheeling	Use of Facilities	Auxiliary Services	Penalties	Total
Adj Type	301912	302980	302981	302992	302993	302990	301922	301926	302901	302901	302901		(218,062)
	(1,770,326)	(9,285,510)	(1,620,648)	(446,087)	(488,181)	(287,946)	(863,069)	(380,629)	44,985	(20,553,298)	(5,664,402)	(788,758)	(74,526,126)
Remove network June accrual as changes covered in adjustments and remove network revenue subject to refund reserve.	212,547	-	-	-	-	(175,978)	-	-	-	-	-	-	36,670
Adjust network loads to historical rate as rates not approved, remove line accrual, and remove subject to refund reserve.	(131,202)	-	-	-	-	-	-	-	-	-	-	-	(131,202)
Remove profit to point June accrual as changes covered in adjustments and revenue subject to refund reserve.	-	1,177,684	-	-	-	(860,433)	-	-	-	-	-	-	317,251
Adjust revenue to point to historical as rates not approved plus line accrual.	-	(659,540)	-	-	-	-	-	-	-	-	-	-	(659,540)
Remove reserved use change.	-	-	446,087	-	-	-	-	-	-	-	-	-	446,087
Remove schedule 1 accrual as changes covered in adjustments.	-	-	-	-	-	-	-	-	-	-	125,927	-	125,927
Remove schedule 1 auxiliary as revenues not approved.	-	-	-	-	-	-	-	-	-	-	288,378	-	288,378
Remove Schedule 2 auxiliary revenue and estimated reserve as revenue not approved.	-	-	-	-	-	-	-	-	-	615,286	-	-	615,286
Remove Schedule 3a auxiliary revenue and estimated reserve as revenue not approved.	-	-	-	-	-	-	-	-	-	354,866	-	-	354,866
Remove Schedule 3 auxiliary revenue, line accrual, and estimated reserve as revenue not approved.	-	-	-	-	-	-	-	-	-	117,500	-	-	117,500
Adjust Auxiliary Schedule 3 to prior rates and contract amounts.	-	-	-	-	-	-	-	-	-	293,157	-	-	293,157
Remove contract pt to pt capacity terminal: Seattle City Light (fww).	98,906	-	-	-	-	-	-	-	-	-	-	-	98,906
Remove contract pt to pt capacity terminal: Columbia Energy (100mw).	46,726	764,274	-	-	-	-	-	-	-	-	-	-	810,000
Additional Deferal Fees projected.	(27,337,793)	-	-	-	(89,944)	-	-	-	-	-	-	-	(27,337,793)
Adjustment: Analyze Export contract for full term.	(383,750)	-	-	-	-	-	-	-	-	-	-	-	(383,750)
Additional contract capacity: Yakima.	(18,225)	-	-	-	-	-	-	-	-	-	-	-	(18,225)
Remove contract capacity: AEP.	(18,225)	-	-	-	-	-	-	-	-	-	-	-	(18,225)
Remove June legacy accruals as changes for PG&E and SCE transformer based on historical decline.	-	-	-	-	-	1,657,169	(328,929)	-	-	-	-	-	1,328,240
Project additional short term for usage of Main to Round Mountain: 150mw projected July and August 2012.	-	-	-	-	-	(1,710,007)	-	(807,500)	-	-	-	-	(1,710,007)
Decrease use of facilities charge for PG&E - Main contract for 6 months based on annual amount change between 2012 and 2013.	-	-	-	-	-	-	-	-	-	2,750,000	-	-	2,750,000
Estimated decrease in use of facilities charge for PG&E and SCE transformer based on historical decline.	-	-	-	-	-	-	-	-	-	63,000	-	-	63,000
Projected revenue increase: Cowitz historical decline.	-	-	-	-	-	-	-	-	-	(1,560)	-	-	(1,560)
Removal of imbalance penalties as penalties incurred are accrued and refunded to non-crediting customers.	-	-	-	-	-	-	-	-	-	-	768,758	-	768,758
Impact of FERC OAT Settlement Order	-	-	-	-	-	-	-	-	-	-	(3,400,000)	-	(3,400,000)
Test Period Incremental Adjustments	81,346	(2,411,174)	764,274	446,087	(89,944)	(52,839)	(1,305,240)	(807,500)	2,811,440	(1,804,868)	768,758	(75,724,805)	(75,724,805)
Accum Test Period Totals	(1,688,860)	(1,856,684)	(1,056,373)	-	(577,125)	(70,562,649)	-	(11,357,475)	(3,754,371)	(17,741,858)	(7,269,290)	-	5,137,759
RES Resolving adjustments (Normalize for out of period and use line adj's)	81,346	1,223,410	764,274	446,087	-	1,657,169	(1,305,240)	-	-	-	1,501,956	768,758	(6,336,438)
PRO Pro forma adjustments (known and measurable changes or estimated changes)	-	(3,634,564)	-	-	(89,944)	(1,710,007)	-	(807,500)	2,811,440	(3,106,843)	-	-	(1,198,679)
Total	81,346	(2,411,174)	764,274	446,087	(89,944)	(52,839)	(1,305,240)	(807,500)	2,811,440	(1,804,868)	768,758	-	Ref. 3.6

PacifiCorp
 Washington General Rate Case - June 2012
 Wheeling Revenue Adjustment - REVISED
 Wheeling Imbalance Expense

FERC 566**SAP 505962 - Transm Imbalance Penalty Expense-Load**

Jul-11	4,077
Aug-11	146
Sep-11	3,654
Oct-11	2,064
Nov-11	1,981
Dec-11	34,275
Jan-12	6,817
Feb-12	556
Mar-12	13,319
Apr-12	13,272
May-12	11,635
Jun-12	16,365
	<u>108,160</u>

FERC 566**SAP 505964 - Transm Imbalance Penalty Exp-Pt-to-Pt**

Jul-11	95,698
Aug-11	59,243
Sep-11	83,371
Oct-11	47,602
Nov-11	67,274
Dec-11	55,812
Jan-12	39,102
Feb-12	50,714
Mar-12	36,961
Apr-12	36,526
May-12	35,937
Jun-12	43,537
	<u>651,777</u>

Total **759,938** Ref. 3.6

	<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 Revenues:							
Other Electric Revenues	456	PRO	-	WA	Situs	-	

Description of Adjustment

The testimony for Ms. Barbara A. Coughlin, Exhibit No.__(BAC-1t) has been withdrawn from the case per Order 04, issued July 29, 2013. Accordingly, as explained in the rebuttal testimony of Mr. Steven R. McDougal, the Company has withdrawn its Schedule 300 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:							
1) EPA and DOJ Accrual	557	RES	1,000,000	SG	8.043%	80,434	4.5.1
2) EEOC Settlement Reversal	930	RES	50,000	SO	6.851%	3,425	4.5.1
3) Correction of DSM Charges	908	RES	66,866	WA	Situs	66,866	4.5.1
4) Jim Bridger Turbine Upgrade	557	RES	(460,008)	SG	8.043%	(37,000)	4.5.1
5) Non-Res. Curtailment Program Write-off	908	RES	(49,908)	UT	Situs	-	4.5.1
	908	RES	(47,055)	OR	Situs	-	4.5.1
	908	RES	(18,046)	WA	Situs	(18,046)	4.5.1
6) Boilermaker Reserve	557	RES	4,302,803	JBE	22.520%	968,972	4.5.1
Adjustment to Tax:							
<u>Tax Deferral of Electric Lake</u>							
Schedule M Adjustment	SCHMAT	RES	(63,030)	CAEE	0.000%	-	4.5.2
Schedule M Adjustment	SCHMDT	RES	(44,269)	CAEE	0.000%	-	4.5.2

Description of Adjustment

A variety of accounting entries were made to expense accounts during the 12-months ended June 2012 that are non-recurring in nature or relate to a prior period. This restating adjustment removes these transactions from results to normalize test period results. A description of each item is provided on page 4.5.1. As part of the Company's rebuttal filing, a correction has been made to the Jim Bridger Turbine Upgrade portion of this adjustment to remove the actual impairment charges booked during the 12-months ended June 2012.

PacifiCorp
 Washington General Rate Case - June 2012
 Remove Non-Recurring Entries - REVISED

No.	Postg Date	Text	FERC Acct	Factor	Amount as Booked	Reference
1	9/29/2011	EPA and DOJ Accrual under New Review Program: The EPA and DOJ reviewed the plant upgrades and considered whether they were too large to fit under the Company's existing permits. Accordingly, in April 2009 the Company accrued a potential fee. In September 2011 it was determined this accrual was no longer necessary.	557	SG	(1,000,000)	Ref 4.5
2	8/11/2011	Reversal of EEOC accrual: An EEOC settlement and back pay was accrued prior to the base period. The accrual was reversed in August, 2011. This reversal of the prior period accrual needs to be removed from results.	930	SO	(50,000)	Ref 4.5
3	10/27/2011	Correction of DSM charges: The Company corrected DSM expenses that should have been charged to DSM Regulatory assets in October 2011. The expenses credited that relate to 2010 need to be removed as out-of-period.	908	WA	(66,866)	Ref 4.5
4	12/13/2011	Jim Bridger Unit 2, 3 and 4 turbine upgrades: The Company is removing the impairment costs associated with the Jim Bridger Unit 2 turbine upgrade.	557	SG	(3,033,000)	Ref 4.5
					3,493,008	
5	6/30/2012	Non-Residential Curtailment Program cost write-off: To expense the development costs of the non-residential curtailment program.	908	UT	49,908	Ref 4.5
			908	OR	47,055	Ref 4.5
			908	WA	18,046	Ref 4.5
6	12/31/2011	Deconsolidation Entry: Boilermaker Reserve accrual was moved to Nonutility. Original accrual was made in June 2011 and removed from results. This entry also needs to be removed from results.	557	JBE	(4,302,803)	Ref 4.5
Total					(8,337,661)	Ref 4.5

FERC	SAP Acct	Description	Factor	Amount
4098300	425125	Deferred Coal Cost - Arch	CAEE	63,030
4099300	705300	Reg. Liability - Deferred Benefit Arch S	CAEE	44,269

Ref 4.5

Ref 4.5

	<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 Base Period Acclr for OR Liab Res	925	RES	786,154	SO	6.851%	53,859	4.8.1
Adjust Acclr for Liab Reserve to 6-year Avg	925	RES	(7,486,205)	SO	6.851%	(512,875)	4.8.2
Remove California CEMA Regulatory Asset	924	RES	(658,783)	SO	6.851%	(45,133)	4.8.3
Reduction in Liability Insurance expense	925	RES	(58,329)	SO	6.851%	(3,996)	4.8.7
Reduction in Property Insurance expense	924	RES	(598,438)	SO	6.851%	(40,999)	4.8.7
<u>Correct allocation of accrual of damages</u>							
System Allocation	924	RES	183,732	SO	6.851%	12,587	4.8.4
California Allocation	924	RES	(65,941)	CA	Situs	-	4.8.4
Oregon Allocation	924	RES	(117,792)	OR	Situs	-	4.8.4
<u>Adjust Property Damage expense to six year average:</u>							
Property Insurance - Transmission	571	RES	268,998	CAGW	22.626%	60,865	4.8.5
Property Insurance - WA Distribution	593	RES	143,847	WA	Situs	143,847	4.8.5
Property Insurance - Non-T&D	553	RES	329,187	CAGW	22.626%	74,484	4.8.5
Adjustment to Tax:							
Schedule M Adjustment	SCHMAP	RES	(860,679)	SO	6.851%	(58,964)	4.8.6
Schedule M Adjustment	SCHMDP	RES	(8,817,011)	SO	6.851%	(604,047)	4.8.6
Schedule M Adjustment	SCHMDT	RES	(3,031,000)	SO	6.851%	(207,652)	4.8.6
Schedule M Adjustment	SCHMAT	RES	-	SO	6.851%	-	
Schedule M Adjustment	SCHMDT	RES	-	SO	6.851%	-	

Description of Adjustment

Consistent with the Company's previous general rate case (UE- 111190), the Company has replaced the base period liability and property damage expense with a six-year average. This restating adjustment also removes amounts from results that should not be charged to Washington, and corrects allocation and accounting of insurance charges. The Company has incorporated adjustments to reflect lower insurance premiums and modifications to certain tax elements, consistent with the proposal of Public Counsel witness Mr. Sebastian Coppola.

PacifiCorp
Washington General Rate Case - June 2012
Insurance Expense - REVISED
Correction Allocation of Liability Insurance Accruals Related to Oregon

In unadjusted results, Oregon liability insurance accruals were charged system-wide on an SO factor and should have been charged situs to Oregon

Year	Period	RefDoc.No.	Account	Text	FERC Acct	Location	Amount	Pstng Date
2011	7	121446556	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	7/31/2011
2011	8	121548857	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	8/31/2011
2011	9	121652330	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	9/30/2011
2011	10	121950658	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	10/31/2011
2011	11	122044879	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	11/30/2011
2011	12	122144396	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	12/31/2011
2012	1	122443587	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	1/31/2012
2012	1	122443587	545050	Oregon share of new I&D claims Jan-12	9250000	000001	(2,076)	1/31/2012
2012	1	122423786	545050	Adj. OR reserve for 2011 claims after 3/31/11	9250000	000001	(25,017)	1/31/2012
2012	2	122517294	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	2/29/2012
2012	3	122808290	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	3/31/2012
2012	3	122808290	545050	Oregon share of new I&D claims 2011 true-up	9250000	000001	(8,254)	3/31/2012
2012	3	122808290	545050	Oregon share of new I&D claims Jan-12 true-up	9250000	000001	(685)	3/31/2012
2012	3	122808290	545050	Oregon share of new I&D claims Mar-12	9250000	000001	(20,708)	3/31/2012
2012	4	122879066	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	4/30/2012
2012	4	122879066	545050	Oregon share of new I&D claims Apr-12	9250000	000001	(41,978)	4/30/2012
2012	5	122954641	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	5/31/2012
2012	5	122954641	545050	Oregon share of new I&D claims May-12	9250000	000001	(7,731)	5/31/2012
2012	6	123022029	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	20,706	6/30/2012
2012	6	123022029	545050	Oregon share of new I&D claims Jun-12	9250000	000001	(99,847)	6/30/2012
2012	6	123242378	545050	Oregon share of new I&D claims (Wood Hollow)	9250000	000001	(828,330)	6/30/2012
							<u>(786,154)</u>	

Ref 4.8

PacifiCorp
Washington General Rate Case - June 2012
Insurance Expense - REVISED
Liability Insurance Expense Based on a 6 Year Average

Detail of 6 year average of liability expense net of commercial reimbursements

<u>Year</u>	<u>Accrual</u>	Commercial <u>Reimbursement</u>	<u>Net Expense</u>
2006 (last 6 mos)	2,060,098	Netted in Accrual	2,060,098
2007	10,087,289	(3,308,400)	6,778,889
2008	8,469,504	(4,525,001)	3,944,503
2009	4,487,483	(565,133)	3,922,350
2010	4,831,787	(1,618,605)	3,213,181
2011	2,901,323	49,999	2,951,322
2012 (1st 6 mos)	11,204,524	649,930	11,854,454
	6 Year Average		5,787,466
	Amount in base period		<u>13,273,671</u>
	Additional accrual		<u>(7,486,205)</u>

Ref 4.8

PacifiCorp
 Washington General Rate Case - June 2012
 Insurance Expense - REVISED
 Remove California Catastrophic Event Memorandum Account (CEMA) from Results

A regulatory asset was established to defer the costs of California storm damage. The entries related to this regulatory asset should not be included in results.

Year	Period	Account	Text	FERC Acct	Location	Allocator	In TC	Pstng Date
2011	007	549301	July Recl of CEMA fr FERC 921 to 924	9240000	000103	SO	107,247	7/31/2011
2011	008	549301	Aug reclass of CEMA from FERC 921 to 924	9240000	000103	SO	103,893	8/31/2011
2011	009	549301	Sept reclass of CEMA fr FERC 921 to 924	9240000	000103	SO	97,979	9/30/2011
2011	010	549301	Oct-11 Recl of CEMA from FERC 921 to 924r	9240000	000103	SO	87,678	10/31/2011
2011	011	549301	Nov Recl of CEMA fr FERC 921 to 924	9240000	000103	SO	88,231	11/30/2011
2011	012	549301	Dec reclass of CEMA fr FERC 921 to 924	9240000	000103	SO	113,341	12/31/2011
2012	001	549301	Recl of CEMA fr FERC 921 to 924- Jan 12	9240000	000103	SO	62,149	1/31/2012
2012	002	549301	Recl of CEMA from FERC 921 to 924 - Feb 2012	9240000	000103	SO	(382)	2/29/2012
2012	003	549301	Rcl of CEMA from FERC 921 to 924-March 2012	9240000	000103	SO	(360)	3/31/2012
2012	004	549301	Recl of CEMA from FERC 921 to 924 - April 2012	9240000	000103	SO	(448)	4/30/2012
2012	005	549301	Recl of CEMA from FERC 921 to 924 - May 2012	9240000	000103	SO	(325)	5/31/2012
2012	006	549301	Rcl of CEMA fr FERC 921 to 924-June 2012	9240000	000103	SO	(220)	6/30/2012
							<u>658,783</u>	
							<u>Ref 4.8</u>	

PacifiCorp
 Washington General Rate Case - June 2012
 Insurance Expense - REVISED
 Correct Allocation

These charges relate to the period captive insurance was in effect and all property damage was allocated on an SO factor. The charges below were incorrectly allocated on other factors. This adjustment corrects the allocation of these entries.

Year	Period	CoCode	Profit_Ctr	Account	Text	RefDoc.No.	Cost_Ctr	FERC_Acct	Locath	Alloc	In_TC	Pstng Date
2011	007	1000	9006	548050	Property insurance provision	121446557	13158	9241000	000090	CA	12,643	7/31/2011
2011	008	1000	9006	548050	Property insurance provision	121530287	13158	9241000	000090	CA	6,402	8/31/2011
2011	009	1000	9006	548050	Property insurance provision	121652701	13158	9241000	000090	CA	4,288	9/30/2011
2011	010	1000	9006	548050	Property insurance provision	121942796	13158	9241000	000090	CA	42,607	10/31/2011
											<u>65,941</u>	
											Ref 4.8	

Year	Period	CoCode	Profit_Ctr	Account	Text	RefDoc.No.	Cost_Ctr	FERC_Acct	Locath	Alloc	In_TC	Pstng Date
2011	007	1000	1719	548050	Property insurance provision	121446557	11950	9241000	000001	OR	19,216	7/31/2011
2011	008	1000	1719	548050	Property insurance provision	121530287	11950	9241000	000001	OR	4,775	8/31/2011
2011	009	1000	1719	548050	Property insurance provision	121652701	11950	9241000	000001	OR	1,622	9/30/2011
2011	009	1000	1719	548050	Property insurance provision	121652707	11950	9241000	000001	OR	(3,244)	9/30/2011
2011	010	1000	1719	548050	Property insurance provision	121942796	11950	9241000	000001	OR	91,134	10/31/2011
2011	012	1000	1719	548050	Property insurance provision	122144381	11950	9241000	000001	OR	4,289	12/31/2011
											<u>117,792</u>	
											Ref 4.8	

183,732
 Ref 4.8

PacifiCorp
 Washington General Rate Case - June 2012
 Insurance Expense - REVISED
 Property Damage Not Covered by Commercial Insurance Based on a 6-year average

<u>Property Damage needs to be based on a 6-year average of actual property damage</u>	<u>WA Dist.</u>	<u>WCA Trans.</u>	<u>WCA Non T&D</u>
<u>6-year average</u>			
Apr 2006 - Mar 2007	582,828	245,993	411,139
Apr 2007 - Mar 2008	1,493,728	1,426,203	199,641
Apr 2008 - Mar 2009*	425,221	335,571	138,883 *
Apr 2009 - Mar 2010	246,685	1,058,872	847,444
Apr 2010 - Mar 2011	591,239	335,721	278,384
Apr 2011 - Mar 2012	509,654	358,979	99,632
6-Year Average	641,559	626,890	329,187
<u>Actual 12 Months Ended June 2012</u>			
July 2011 - June 2012	497,713	357,891	-
Difference in 6-year average and 12 ME June 2012	143,847	268,998	329,187
	Ref 4.8	Ref 4.8	Ref 4.8

* WCA Non-T&D damages for the April 2008 - March 2009 period are exclusive of an event totaling \$6.4 million per the UE-111190 settlement.

PacifiCorp
 Washington General Rate Case - June 2012
 Insurance Expense - REVISED
 Tax Data

Third Party Liability Insurance Expense - Captive portion

<u>Captive Liability Insurance ended March 21, 2011 (no need to remove any Permanent items any longer)</u>			
Remove Captive liability premium in base period FY June 2012	SO	860,679	Ref. 4.8
Include Captive liability insurance premium 1/1/2011-3/21/2011		-	
Include Captive property insurance premium 1/1/2011-3/21/2011		-	
Captive liability insurance premium adjustment		<u>860,679</u>	
<u>MEHC Insurance Service - Receivable (no need to remove any Permanent items any longer)</u>			
Remove MEHC Insurance Services - Receivable in base period FY June 2012	SO	8,817,011	Ref. 4.8
Injuries and Damages Accrual - Cash Basis	SO	3,301,000	Ref. 4.8

PacifiCorp
Washington General Rate Case - June 2012
Insurance Expense - REVISED

Line #	(A) Policy Term	(B) Description	(C) Date Paid	(D) Amount	(E) Allocated to Joint Owners	(F) Mining	(G) Charged to Cost Center 13272	(H) Period to Period Difference	(I) Months excluded from Test Year	(J) Reduction to be included in Test Year
1	Excess Liability ¹									
2	8-28-11 to 10-1-12	Annual Renewal	Sep-11	\$ 1,910,689	\$ (44,091)	\$ (87,983)	\$ 1,778,615	\$ (349,973)	2	\$ (58,329) Ref 4.8
3	8-28-10 to 8-28-11	Annual Renewal	Sep-10	\$ 2,291,430	\$ (54,732)	\$ (108,110)	\$ 2,128,588			
4	Property ¹									
5	10-1-11 to 10-1-12	Annual Renewal	Oct-11	\$ 7,288,081	\$ (490,975)	\$ -	\$ 6,797,106	\$ (2,351,481)	3	\$ (587,870) Ref 4.8
6		Broker Fee	Dec-11	\$ 260,186	\$ (17,528)	\$ -	\$ 242,658	\$ (42,272)	3	\$ (10,568) Ref 4.8
7	10-1-10 to 10-1-11	Annual Renewal	Oct-10	\$ 9,648,861	\$ (500,273)	\$ -	\$ 9,148,588			
8		Broker Fee	Dec-10	\$ 300,511	\$ (15,581)	\$ -	\$ 284,930			
9	Total							\$ (2,743,726)		\$ (656,767)

Source: (1) PacifiCorp Attachment to Discovery Response PC 141.

	<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:							
Uncollectible Expense	904	RES	(109,344)	WA	Situs	(109,344)	4.12.1
Adjustment to Tax:							
Uncollectible Expense	SCHMAT	RES	(109,344)	WA	Situs	(109,344)	

Description of Adjustment

As explained in the rebuttal testimony of Mr. Steven R. McDougal, the Company has revised its uncollectible expense adjustment to normalize its uncollectible expense rate to a four-year average and proform the uncollectible expense to reflect normalized revenues, consistent with the adjustment proposed by Public Counsel.

PacifiCorp
 Washington General Rate Case - June 2012
 Uncollectible Expense - REVISED

	2009	2010	2011	12 ME June 2012	Average
1 Revenue ⁽¹⁾	266,100,602	256,639,553	279,564,147	291,874,410	273,544,678
2 Uncollectible Expense ⁽¹⁾	1,523,298	1,561,038	2,024,432	2,117,450	1,806,554
3 Uncollectible % (Line 3 / Line 1)	0.5725%	0.6083%	0.7241%	0.7255%	0.6604%
4 Normalized Revenue					304,063,208 Ref. 3.1.1
5 Normalized Uncollectible Expense (Line 3 * Line 4)					2,008,106
6 Per Books Uncollectible Expense					2,117,450 Ref. 2.14
7 Adjustment to Uncollectible Expense					(109,344)

⁽¹⁾ Attachment PC 85-2

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense							
Steam Operations	500	PRO	(2,342,440)	CAGE	0.000%	-	
Steam Operations	500	PRO	(92)	CAGW	22.626%	(21)	
Steam Operations	500	PRO	(251,173)	JBG	22.498%	(56,509)	
Fuel Related - Non-NPC	501	PRO	(39,660)	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	PRO	(24,518)	JBE	22.520%	(5,521)	
Fuel Related - Non-NPC	501	PRO	(10,222)	SE	7.571%	(774)	
Steam Maintenance	512	PRO	(1,022,771)	CAGE	0.000%	-	
Steam Maintenance	512	PRO	1,796	CAGW	22.626%	406	
Steam Maintenance	512	PRO	(577,050)	JBG	22.498%	(129,825)	
Hydro Operations	535	PRO	(201,064)	CAGE	0.000%	-	
Hydro Operations	535	PRO	(278,567)	CAGW	22.626%	(63,030)	
Hydro Maintenance	545	PRO	(36,650)	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	(89,240)	CAGW	22.626%	(20,192)	
Other Operations	548	PRO	(177,263)	CAGE	0.000%	-	
Other Operations	548	PRO	(57,291)	CAGW	22.626%	(12,963)	
Other Operations	548	PRO	(56,558)	SG	8.043%	(4,549)	
Other Maintenance	553	PRO	(69,058)	CAGE	0.000%	-	
Other Maintenance	553	PRO	(22,785)	CAGW	22.626%	(5,155)	
Other Maintenance	553	PRO	-	JBG	22.498%	-	
Other Expenses	557	PRO	(280,577)	CAGE	0.000%	-	
Other Expenses	557	PRO	(4,264)	CAGW	22.626%	(965)	
Other Expenses	557	PRO	(50,578)	JBG	22.498%	(11,379)	
Other Expenses	557	PRO	(833,451)	SG	8.043%	(67,038)	
Transmission Operations	560	PRO	(84,755)	CAGE	0.000%	-	
Transmission Operations	560	PRO	(23,919)	CAGW	22.626%	(5,412)	
Transmission Operations	560	PRO	98	JBG	22.498%	22	
Transmission Operations	560	PRO	(394,030)	SG	8.043%	(31,693)	
Transmission Maintenance	571	PRO	(85,891)	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	(71,127)	CAGW	22.626%	(16,094)	
Transmission Maintenance	571	PRO	(4,767)	JBG	22.498%	(1,073)	
Transmission Maintenance	571	PRO	(130,338)	SG	8.043%	(10,484)	
Distribution Operations	580	PRO	(814,144)	WA	Situs	(66,867)	
Distribution Operations	580	PRO	(1,049,679)	SNPD	6.466%	(67,870)	
Distribution Maintenance	593	PRO	(1,486,050)	WA	Situs	(87,456)	
Distribution Maintenance	593	PRO	(376,132)	SNPD	6.466%	(24,320)	
Customer Accounts	903	PRO	(1,214,976)	CN	6.930%	(84,199)	
Customer Accounts	903	PRO	(701,665)	WA	Situs	(39,981)	
Customer Services	908	PRO	(84,175)	CN	6.930%	(5,833)	
Customer Services	908	PRO	(212,319)	WA	Situs	(15,092)	
Administrative & General	920	PRO	(3,302,457)	WA	Situs	(206,614)	
Administrative & General	935	PRO	(84,616)	WA	Situs	(5,329)	
			<u>(16,544,418)</u>			<u>(1,045,810)</u>	4.15.1

Description of Adjustment

The Company has implemented efficiency initiatives that are not factored into the GWI adjustment for the 12 months ended June 2013 test period or the WEBA adjustment for the 12 months ending December 2014. As explained in the testimony of Mr. Steven R. McDougal, the Company has revised this adjustment in rebuttal to incorporate the treatment proposed by Public Counsel.

Account	Description	12 Months Ended June 2012	12 Months Ended June 2013
5001XX	Regular Ordinary Time	427,686,084	436,178,120
5002XX	Overtime	57,765,409	58,912,386
5003XX	Premium Pay	7,229,138	7,372,678
	Subtotal for Escalation	492,680,632	502,463,185
500410	Annual Incentive Plan	25,795,641	26,334,769
580500	Payroll Tax Expense	36,485,954	37,229,434
580700	Payroll Tax Expense-Unemployment	3,891,056	3,891,056
	Total Payroll Taxes	40,377,010	41,120,490
501115	SERP Plan	3,411,760	-
xxxxx	All Other Labor and Benefit Items	161,642,652	161,642,652
	Other Labor	165,054,412	161,642,652
Total Labor		723,907,694	731,561,096
Non-Utility and Capitalized Labor		226,457,419	228,851,605
Total Utility Labor		497,450,275	502,709,492
	Average FTEs 12ME June 2012	5,636.5	5,636.5
	Average Cost per FTE	127,827	129,790
	Projected FTEs		5,451.0
	O&M Efficiency Adjustment Labor		(24,076,037)
	Non-Utility and Capitalized Labor		7,531,619
	O&M Efficiency Adjustment		(16,544,418) Ref. 4.15
	O&M Efficiency Adjustment - WA Allocated		(1,045,810) Ref. 4.15

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	-	CAGW	22.626%	-	
Post-Merger Firm Sales	447NPC	PRO	(149,389,220)	CAGW	22.626%	(33,801,537)	
Non-Firm Sales	447NPC	PRO	-	CAEW	22.648%	-	
Total Sales for Resale			<u>(149,389,220)</u>			<u>(33,801,537)</u>	5.1.2
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	(12,039,918)	CAGW	22.626%	(2,724,211)	
Existing Firm Energy	555NPC	PRO	(8,955,835)	CAEW	22.648%	(2,028,324)	
WCA Qualifying Facilities	555NPC	PRO	11,576,777	CAGW	22.626%	2,619,418	
Post-Merger Firm Energy	555NPC	PRO	(168,487,369)	CAGW	22.626%	(38,122,778)	
Other Generation Expenses	555NPC	PRO	57,638	CAGW	22.626%	13,041	
Total Purchased Power			<u>(177,848,707)</u>			<u>(40,242,853)</u>	5.1.2
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	PRO	2,241,693	CAGW	22.626%	507,217	
Post Merger Firm	565NPC	PRO	685,055	CAGW	22.626%	155,004	
Non Firm	565NPC	PRO	-	CAEW	22.648%	-	
Total Wheeling Expense			<u>2,926,748</u>			<u>662,220</u>	5.1.2
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	PRO	24,551,068	CAEW	22.648%	5,560,342	
Fuel Consumed - Natural Gas	547NPC	PRO	(21,837,966)	CAEW	22.648%	(4,945,877)	
Total Fuel and Other Expense			<u>2,713,102</u>			<u>614,465</u>	5.1.2
Total Net Power Cost Adjustment - Pro Forma			<u>(22,819,638)</u>			<u>(5,164,630)</u>	

Description of Adjustment

The net power cost adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions on a West Control Area (WCA) basis. This pro forma adjustment reflects normalized power costs for the 12-months ended December 2014. As explained in the rebuttal testimony of Mr. Gregory N. Duvall, the Company has made several adjustments and updates to its NPC study. These changes are reflected in the Company's revised pro forma NPC adjustment.

PacificCorp
Washington General Rate Case - Rebital June 2012
Net Power Costs - West Control Area - REVISED

Description	FERC Account	WCA Alloc. Factor	WA Alloc. %	(1) (2) (3) (4) (5)		(6) (7) (8)		(9) (10) (11)		(12) (13)	
				UNADJUSTED/PER BOOKS NPC 12 Months Ended June 2012	RESTATED NPC 12 Months Ended June 2012	RESTATING ADJUSTMENT 12 Months Ended June 2012	REVISED - PRO FORMA NPC 12 Months Ended December 2014	PRO FORMA ADJUSTMENT 12 Months Ended December 2014	Total West Control Area	Washington Allocated	Total West Control Area
Sales to Resale (Account 447)	447NPC	CAGW	22.6285%	8,952,900	2,025,727	12,964,800	2,933,479	12,964,800	2,933,479	-	-
Existing Firm Sales - Pacific	447NPC	CAGW	22.6285%	80,655,719	18,258,623	205,990,737	46,599,423	56,561,517	12,797,886	-	-
Post-Merger Firm Sales	447NPC	CAEW	22.6481%	89,648,879	20,284,350	218,915,537	49,532,902	66,526,317	15,791,385	-	(33,801,537)
Total Sales for Resale											(33,801,537)
Purchased Power (Account 555)	555NPC	CAGW	22.6285%	12,043,097	2,724,920	15,069,057	3,409,599	3,029,140	695,389	(12,039,919)	(2,724,211)
Existing Firm Demand - Pacific	555NPC	CAEW	22.6481%	7,773,179	1,760,475	22,516,097	5,089,481	13,560,262	3,071,137	(8,955,895)	(2,028,324)
Existing Firm Energy	555NPC	CAGW	22.6285%	61,898,578	14,003,235	44,119,800	9,982,762	55,696,577	12,602,180	11,576,777	(2,619,418)
WCA Dispatch Facilities	555NPC	CAGW	22.6285%	215,715,474	48,808,840	321,681,843	72,785,310	105,968,368	23,976,470	(168,487,369)	(38,122,778)
Post Merger Firm Energy	555NPC	CAEW	22.6285%	297,420,428	67,297,481	404,007,408	91,417,552	620,612	153,864	57,638	(13,041)
Other Generation Expenses											
Total Purchased Power											(40,242,853)
Wheeling (Account 565)	565NPC	CAGW	22.6285%	-	-	22,190,023	5,020,823	24,431,716	5,528,040	2,241,693	507,217
Existing Firm - Pacific	565NPC	CAEW	22.6285%	106,273,126	24,045,878	83,139,609	18,811,575	83,824,664	18,966,579	685,055	155,004
Post Merger Firm											
Non Firm											
Total Wheeling Expense											682,220
Fuel Expense (Accounts 501 and 547)	501NPC	CAEW	22.6481%	193,301,244	43,778,996	179,695,711	40,697,605	204,240,779	46,257,948	24,551,068	5,590,342
Fuel Consumed - Coal	547NPC	CAEW	22.6481%	107,632,581	24,376,699	123,042,772	27,866,810	101,204,806	22,920,532	(21,837,966)	(4,945,877)
Fuel Consumed - Natural Gas											
Total Fuel and Other Expense											614,465
Total Net Power Cost				614,978,699	139,214,705	593,159,386	134,281,466	570,340,348	129,116,536	(22,819,639)	(5,164,630)
				Ref. 5.1.3	Ref. 2.2	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1.5	Ref. 5.1.5	Ref. 5.1.1	Ref. 5.1.1
					Line 66						

Period Ending Jun-12	Study Results MERGED PEAK/ENERGY SPLIT (S)				
	Merged 07/11 - 06/12	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	8,952,900	8,952,900			
Post Merger	80,695,779				80,695,779
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	89,648,679	8,952,900	-	-	80,695,779
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	9,602,500	9,602,500			
Pacific Capacity	-		-		
Mid Columbia	3,482,835	1,044,851	2,437,985		
Misc/Pacific	6,730,941	1,395,747	5,335,194		
Q.F. Contracts/PPL	61,888,678				61,888,678
Small Purchases west	12,121				12,121
Pacific Sub Total	81,717,075	12,043,097	7,773,179	-	61,900,799
UP&L to PP&L	-	-	-		
Utah Sub Total	-	-	-	-	-
BPA Reserve Purchase	244,080				244,080
Combine Hills Wind p160595	4,738,669				4,738,669
Georgia-Pacific Camas	6,699,773				6,699,773
Hermiston Purchase p99563	90,307,566				90,307,566
Roseburg Forest Products p312292	859,107				859,107
Seasonal Purchased Power Constellation 2013-2016	-				-
Short Term Firm Purchases	112,854,158				112,854,158
New Firm Sub Total	215,703,353	-	-	-	215,703,353
Wind Integration Charge	-				-
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	297,420,428	12,043,097	7,773,179	-	277,604,152
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	-	-			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	106,273,126				106,273,126
Nonfirm Wheeling	-				-
TOTAL WHEELING & U. OF F. EXPENSE	106,273,126	-	-	-	106,273,126
THERMAL FUEL BURN EXPENSE					
Colstrip	6,396,180			6,396,180	
Chehalis	53,974,761			53,974,761	
Hermiston	53,657,820			53,657,820	
Jim Bridger	186,905,064			186,905,064	
TOTAL FUEL BURN EXPENSE	300,933,825	-	-	300,933,825	-
OTHER GENERATION EXPENSE					
Blundell	-				-
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	614,978,699	3,090,197	7,773,179	300,933,825	303,181,498

PacifiCorp

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Jun-12

	Merged 07/11-06/12	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	12,964,800	12,964,800			
Post Merger	205,950,737				205,950,737
TOTAL SPECIAL SALES	218,915,537	12,964,800	-	-	205,950,737
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	9,602,500	9,602,500			
Mid Columbia	3,482,835	1,044,851	2,437,985		
Misc/Pacific	6,730,941	1,395,747	5,335,194		
Q.F. Contracts/PPL	61,888,678	3,025,960	14,742,918		44,119,800
Pacific Sub Total	81,704,954	15,069,057	22,516,097	-	44,119,800
Gemstate	-	-	-	-	-
GSLM	-	-	-	-	-
QF Contracts/UPL	-	-	-	-	-
IPP Layoff	-	-	-	-	-
UP&L to PP&L	-	-	-	-	-
Utah Sub Total	-	-	-	-	-
APS Supplemental p27875	-	-	-	-	-
Avoided Cost Resource	-	-	-	-	-
Blanding Purchase p379174	-	-	-	-	-
BPA Reserve Purchase	244,080				244,080
Chehalis Station Service	-	-	-	-	-
Combine Hills Wind p160595	4,738,669				4,738,669
Georgia-Pacific Camas	6,699,773				6,699,773
Hermiston Purchase p99563	91,267,996				91,267,996
Morgan Stanley p189046	-	-	-	-	-
Roseburg Forest Products p312292	859,107				859,107
Small Purchases west	12,121				12,121
TransAlta p371343/s371344	-	-	-	-	-
Short Term Firm Purchases	217,860,097	-	-	-	217,860,097
New Firm Sub Total	321,681,843	-	-	-	321,681,843
TOTAL PURCHASED PW & NET INT.	403,386,796	15,069,057	22,516,097	-	365,801,643
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	22,190,023	22,190,023			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	83,139,609				83,139,609
TOTAL WHEELING & U. OF F. EXPENSE	105,329,632	22,190,023	-	-	83,139,609
THERMAL FUEL BURN EXPENSE					
Colstrip	6,422,538			6,422,538	
Chehalis	68,827,092			68,827,092	
Jim Bridger	173,398,801			173,398,801	
Hermiston	54,215,680			54,215,680	
Ramp Loss	(125,628)			(125,628)	
TOTAL FUEL BURN EXPENSE	302,738,483	-	-	302,738,483	-
OTHER GENERATION EXPENSE					
Wind Integration Charge	620,612			620,612	
TOTAL OTHER GEN. EXPENSE	620,612	-	-	620,612	-
NET POWER COST	593,159,986	24,294,280	22,516,097	303,359,095	242,990,515

PacifiCorp		Study Results				
Period Ending		MERGED PEAK/ENERGY SPLIT				
Dec-14		(\$)				
	Merged 01/14-12/14	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger	
SPECIAL SALES FOR RESALE						
Pacific Pre Merger	12,964,800	12,964,800				
Post Merger	56,561,517				56,561,517	
Utah Pre Merger	-	-				
NonFirm Sub Total	-			-		
TOTAL SPECIAL SALES	69,526,317	12,964,800	-	-	56,561,517	
PURCHASED POWER & NET INTERCHANGE						
BPA Peak Purchase	-	-				
Pacific Capacity	-	-				
Mid Columbia	1,480,767	444,230	1,036,537			
Misc/Pacific	323,118	67,003	256,116			
Q.F. Contracts/PPL	70,482,093	2,517,907	12,267,609		55,696,577	
Small Purchases west	-	-	-			
Pacific Sub Total	72,285,978	3,029,140	13,560,262	-	55,696,577	
Gemstate	-	-	-			
GSLM	-	-	-			
QF Contracts/UPL	-	-	-			
IPP Layoff	-	-	-			
Small Purchases east	-	-	-			
UP&L to PP&L	-	-	-			
Utah Sub Total	-	-	-	-	-	
Combine Hills Wind p160595	4,721,024				4,721,024	
Georgia-Pacific Camas	8,005,931				8,005,931	
Hermiston Purchase p99563	81,946,595				81,946,595	
Short Term Firm Purchases	58,520,923				58,520,923	
New Firm Sub Total	153,194,473	-	-	-	153,194,473	
Wind Integration Charge	678,249				678,249	
Non Firm Sub Total	-				-	
TOTAL PURCHASED PW & NET INT.	226,158,701	3,029,140	13,560,262	-	209,569,300	
WHEELING & U. OF F. EXPENSE						
Pacific Firm Wheeling and Use of Facilitie	24,431,716	24,431,716				
Utah Firm Wheeling and Use of Facilities	-	-				
Post Merger	83,824,664				83,824,664	
Nonfirm Wheeling	-				-	
TOTAL WHEELING & U. OF F. EXPENSE	108,256,380	24,431,716	-	-	83,824,664	
THERMAL FUEL BURN EXPENSE						
Colstrip	7,625,187			7,625,187		
Chehalis	57,389,299			57,389,299		
Hermiston	43,815,507			43,815,507		
Jim Bridger	196,621,591			196,621,591		
TOTAL FUEL BURN EXPENSE	305,451,585	-	-	305,451,585	-	
OTHER GENERATION EXPENSE						
Blundell	-				-	
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-	
NET POWER COST	570,340,348	14,496,056	13,560,262	305,451,585	236,832,446	

	<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 Reserve							
Depreciation Reserve	108HP	PRO	3,235,982	CAGW	22.626%	732,189	6.1.1
Depreciation Reserve	108HP	PRO	(309,501)	CAGE	0.000%	-	6.1.1
			<u>2,926,480</u>			<u>732,189</u>	6.1.1
Adjustment to Tax							
Schedule M Deduction	SCHMDT	PRO	6,057,876	CAGW	22.626%	1,370,685	6.1.2
Deferred Income Tax Expense	41010	PRO	2,299,025	CAGW	22.626%	520,189	6.1.2
ADIT June 2013 AMA Balance	282	PRO	(2,893,083)	CAGW	22.626%	(654,603)	6.1.2
Adjustment to June 2013 AMA Balance for Projected Spend / Accrual Detail:							
June 2012 Reserve Balance			(692,635)				6.1.1
June 2013 AMA Reserve Balance			<u>2,233,845</u>				6.1.1
Total Adjustment to AMA Reserve			<u>2,926,480</u>				6.1.1

Description of Adjustment

Based on the Company's depreciation study approved in Docket UE-071795, an additional \$19.4 million is required for the decommissioning of various hydro facilities. This pro forma adjustment walks forward the decommissioning expenditures through June 2013. The reserve does not include funds for Powerdale, which was reclassified to unrecovered plant. A separate order was received to recover the estimated decommissioning costs of Powerdale as seen in adjustment 8.6. This adjustment has been revised from the Company's direct filing to correct the allocation of depreciation reserve booked to east side facilities.

PacifiCorp
 Washington General Rate Case - June 2012
 Hydro Decommissioning - REVISED
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
June-11	766,645	(185,352)	(16,120,121)
July-11	510,133	(185,352)	(15,795,341)
August-11	1,297,299	(185,352)	(14,683,394)
September-11	4,262,792	(185,352)	(10,605,954)
October-11	2,233,011	(185,352)	(8,558,296)
November-11	380,161	(185,352)	(8,363,488)
December-11	1,034,853	(185,352)	(7,513,987)
January-12	625,272	(185,352)	(7,070,068)
February-12	508,069	(185,352)	(6,747,351)
March-12	1,145,320	(185,352)	(5,787,383)
April-12	2,124,670	(185,352)	(3,848,066)
May-12	890,732	(185,352)	(3,142,687)
June-12	2,909,337	(185,352)	(418,702)
Jun-12 Ending Balance			(418,702)

West Side	Spend	Accruals	Balance
July-12	1,829,256	(185,352)	1,225,201
August-12	1,015,770	(185,352)	2,055,619
September-12	1,875,035	(185,352)	3,745,302
October-12	567,191	(635,536)	3,676,957
November-12	(496,451)	(297,898)	2,882,608
December-12	392,296	(297,898)	2,977,006
January-13	222,464	(297,898)	2,901,572
February-13	138,116	(297,898)	2,741,790
March-13	273,334	(297,898)	2,717,226
April-13	240,864	827,562	3,785,652
May-13	-	(185,352)	3,600,299
June-13	-	(185,352)	3,414,947

West Side	Total Spend	Total Accruals	Jun 2013 AMA Balance
12 ME Jun 2013	6,057,876	(2,224,227)	2,817,279
			Adjustment to Reserve
			3,235,982

Ref 6.1

East Side	Spend	Accruals	Balance
June-11	-	(112,546)	1,076,617
July-11	-	(112,546)	964,071
August-11	-	(112,546)	851,525
September-11	-	(112,546)	738,979
October-11	-	(112,546)	626,434
November-11	-	(112,546)	513,888
December-11	-	(112,546)	401,342
January-12	-	(112,546)	288,796
February-12	-	(112,546)	176,250
March-12	-	(112,546)	63,704
April-12	-	(112,546)	(48,841)
May-12	-	(112,546)	(161,387)
June-12	-	(112,546)	(273,933)
Jun-12 Ending Balance			(273,933)

East Side	Spend	Accruals	Balance
July-12	-	(112,546)	(386,479)
August-12	-	(112,546)	(499,025)
September-12	-	(112,546)	(611,571)
October-12	-	337,638	(273,933)
November-12	-	-	(273,933)
December-12	-	-	(273,933)
January-13	-	-	(273,933)
February-13	-	-	(273,933)
March-13	-	-	(273,933)
April-13	-	(1,125,460)	(1,399,393)
May-13	-	(112,546)	(1,511,939)
June-13	-	(112,546)	(1,624,485)

East Side	Total Spend	Total Accruals	Jun 2013 AMA Balance
12 ME Jun 2013	-	(1,380,552)	(963,435)
			Adjustment to Reserve
			(309,501)

Ref 6.1

Total Resources	Spend	Accruals	Balance
June-11	766,645	(297,898)	(15,043,504)
July-11	510,133	(297,898)	(14,831,269)
August-11	1,297,299	(297,898)	(13,831,869)
September-11	4,262,792	(297,898)	(9,866,975)
October-11	2,233,011	(297,898)	(7,931,862)
November-11	380,161	(297,898)	(7,849,600)
December-11	1,034,853	(297,898)	(7,112,645)
January-12	625,272	(297,898)	(6,781,272)
February-12	508,069	(297,898)	(6,571,101)
March-12	1,145,320	(297,898)	(5,723,679)
April-12	2,124,670	(297,898)	(3,896,907)
May-12	890,732	(297,898)	(3,304,074)
June-12	2,909,337	(297,898)	(692,635)
Jun-12 Ending Balance			(692,635)

Ref 6.1

Total Resources	Spend	Accruals	Balance
July-12	1,829,256	(297,898)	838,722
August-12	1,015,770	(297,898)	1,956,594
September-12	1,875,035	(297,898)	3,133,731
October-12	567,191	(297,898)	3,403,024
November-12	(496,451)	(297,898)	2,608,675
December-12	392,296	(297,898)	2,703,073
January-13	222,464	(297,898)	2,627,639
February-13	138,116	(297,898)	2,467,857
March-13	273,334	(297,898)	2,443,293
April-13	240,864	(297,898)	2,386,259
May-13	-	(297,898)	2,088,361
June-13	-	(297,898)	1,790,462

Total Resources	Total Spend	Total Accruals	Jun 2013 AMA Balance
12 ME Jun 2013	6,057,876	(3,574,779)	2,233,845
			Adjustment to Reserve
			2,928,480

Ref 6.1

Ref 6.1

PacifiCorp
 Washington General Rate Case - June 2012
 Hydro Decommissioning - REVISED

Tax Schedule M Deduction	(6,057,876)	Ref. 6.1
Deferred Inc Tax Exp	2,299,025	Ref. 6.1
ADIT AMA Bal	(2,893,083)	Ref. 6.1

West Side Spend		
	<u>Per 6.1.1</u>	<u>ADIT Bal</u>
June-12	2,909,337	(1,104,122)
July-12	1,829,256	(1,798,343)
August-12	1,015,770	(2,183,838)
September-12	1,875,035	(2,895,433)
October-12	567,191	(3,110,688)
November-12	(496,451)	(2,922,280)
December-12	392,296	(3,071,160)
January-13	222,464	(3,155,587)
February-13	138,116	(3,208,004)
March-13	273,334	(3,311,737)
April-13	240,864	(3,403,147)
May-13	-	(3,403,147)
June-13	-	(3,403,147)

Accumulated Deferred Income Tax AMA Balance (2,893,083)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Depreciation Expense	403SP	RES	145,103,066	CAGE	0.000%	-	
Depreciation Expense	403SP	RES	874,465	CAGW	22.626%	197,861	
Depreciation Expense	403SP	RES	9,828,499	JBG	22.498%	2,211,225	
Depreciation Expense	403HP	RES	3,150,337	CAGE	0.000%	-	
Depreciation Expense	403HP	RES	4,318,269	CAGW	22.626%	977,073	
Depreciation Expense	403OP	RES	(5,695,841)	CAGE	0.000%	-	
Depreciation Expense	403OP	RES	(2,545,790)	CAGW	22.626%	(576,023)	
Depreciation Expense	403TP	RES	(3,468,641)	CAGE	0.000%	-	
Depreciation Expense	403TP	RES	(1,764,347)	CAGW	22.626%	(399,210)	
Depreciation Expense	403TP	RES	(15,289)	JBG	22.498%	(3,440)	
Depreciation Expense	403TP	RES	(23,129)	SG	8.043%	(1,860)	
Depreciation Expense	403364	RES	(462,071)	CA	Situs	-	
Depreciation Expense	403364	RES	(798,639)	ID	Situs	-	
Depreciation Expense	403364	RES	(5,045,925)	OR	Situs	-	
Depreciation Expense	403364	RES	(557,922)	UT	Situs	-	
Depreciation Expense	403364	RES	(1,134,151)	WA	Situs	(1,134,151)	
Depreciation Expense	403364	RES	(19,656)	WY-ALL	Situs	-	
Depreciation Expense	403364	RES	27,381	WY-ALL	Situs	-	
Depreciation Expense	403GP	RES	(3,233)	CA	Situs	-	
Depreciation Expense	403GP	RES	367	CAEE	0.000%	-	
Depreciation Expense	403GP	RES	(4,429)	CAGE	0.000%	-	
Depreciation Expense	403GP	RES	9,297	CAGW	22.626%	2,104	
Depreciation Expense	403GP	RES	19,248	CN	6.930%	1,334	
Depreciation Expense	403GP	RES	17,694	ID	Situs	-	
Depreciation Expense	403GP	RES	(20,690)	JBG	22.498%	(4,655)	
Depreciation Expense	403GP	RES	60,639	OR	Situs	-	
Depreciation Expense	403GP	RES	111	SG	8.043%	9	
Depreciation Expense	403GP	RES	95,911	SO	6.851%	6,571	
Depreciation Expense	403GP	RES	82,165	UT	Situs	-	
Depreciation Expense	403GP	RES	(223,851)	WA	Situs	(223,851)	
Depreciation Expense	403GP	RES	(217,137)	WY-ALL	Situs	-	
Depreciation Expense	403GP	RES	(48,846)	WY-ALL	Situs	-	
			<u>141,537,863</u>			<u>1,052,987</u>	6.3.3

Description of Adjustment

This adjustment annualizes the depreciation expense to reflect year end rate base as addressed by Public Counsel witness Mr. James R. Dittmer, updates the depreciation rates consistent with those proposed in the supplemental testimony of Mr. Henry E. Lay in Docket UE 130052, and makes certain allocation corrections to tax-related items.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Reserve:							
Depreciation Reserve	108SP	RES	(72,551,533)	CAGE	0.000%	-	
Depreciation Reserve	108SP	RES	(437,233)	CAGW	22.626%	(98,930)	
Depreciation Reserve	108SP	RES	(4,914,250)	JBG	22.498%	(1,105,612)	
Depreciation Reserve	108HP	RES	(1,575,168)	CAGE	0.000%	-	
Depreciation Reserve	108HP	RES	(2,159,135)	CAGW	22.626%	(488,536)	
Depreciation Reserve	108OP	RES	2,847,920	CAGE	0.000%	-	
Depreciation Reserve	108OP	RES	1,272,895	CAGW	22.626%	288,011	
Depreciation Reserve	108TP	RES	1,734,320	CAGE	0.000%	-	
Depreciation Reserve	108TP	RES	882,174	CAGW	22.626%	199,605	
Depreciation Reserve	108TP	RES	7,645	JBG	22.498%	1,720	
Depreciation Reserve	108TP	RES	11,565	SG	8.043%	930	
Depreciation Reserve	108364	RES	231,035	CA	Situs	-	
Depreciation Reserve	108364	RES	399,319	ID	Situs	-	
Depreciation Reserve	108364	RES	2,522,962	OR	Situs	-	
Depreciation Reserve	108364	RES	278,961	UT	Situs	-	
Depreciation Reserve	108364	RES	567,075	WA	Situs	567,075	
Depreciation Reserve	108364	RES	9,828	WY-ALL	Situs	-	
Depreciation Reserve	108364	RES	(13,691)	WY-ALL	Situs	-	
Depreciation Reserve	108GP	RES	1,617	CA	Situs	-	
Depreciation Reserve	108GP	RES	(183)	CAEE	0.000%	-	
Depreciation Reserve	108GP	RES	2,215	CAGE	0.000%	-	
Depreciation Reserve	108GP	RES	(4,648)	CAGW	22.626%	(1,052)	
Depreciation Reserve	108GP	RES	(9,624)	CN	6.930%	(667)	
Depreciation Reserve	108GP	RES	(8,847)	ID	Situs	-	
Depreciation Reserve	108GP	RES	10,345	JBG	22.498%	2,327	
Depreciation Reserve	108GP	RES	(30,319)	OR	Situs	-	
Depreciation Reserve	108GP	RES	(55)	SG	8.043%	(4)	
Depreciation Reserve	108GP	RES	(47,956)	SO	6.851%	(3,285)	
Depreciation Reserve	108GP	RES	(41,083)	UT	Situs	-	
Depreciation Reserve	108GP	RES	111,925	WA	Situs	111,925	
Depreciation Reserve	108GP	RES	108,568	WY-ALL	Situs	-	
Depreciation Reserve	108GP	RES	24,423	WY-ALL	Situs	-	
			<u>(70,768,932)</u>			<u>(526,493)</u>	6.3.3

Description of Adjustment

This adjustment annualizes the depreciation expense to reflect year end rate base as addressed by Public Counsel witness Mr. James R. Dittmer, updates the depreciation rates consistent with those proposed in the supplemental testimony of Mr. Henry E. Lay in Docket UE 130052, and makes certain allocation corrections to tax-related items.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax							
Schedule M Additions	SCHMAT	RES	139,084,491	CAGE	0.000%	-	
Schedule M Additions	SCHMAT	RES	891,894	CAGW	22.626%	201,804	
Schedule M Additions	SCHMAT	RES	9,792,520	JBG	22.498%	2,203,130	
Schedule M Additions	SCHMAT	RES	(23,018)	SG	8.043%	(1,851)	
Schedule M Additions	SCHMAT	RES	(465,304)	CA	Situs	-	
Schedule M Additions	SCHMAT	RES	(780,945)	ID	Situs	-	
Schedule M Additions	SCHMAT	RES	(4,985,286)	OR	Situs	-	
Schedule M Additions	SCHMAT	RES	(475,757)	UT	Situs	-	
Schedule M Additions	SCHMAT	RES	(1,358,001)	WA	Situs	(1,358,001)	
Schedule M Additions	SCHMAT	RES	(236,793)	WY-ALL	Situs	-	
Schedule M Additions	SCHMAT	RES	(21,464)	WY-ALL	Situs	-	
Schedule M Additions	SCHMAT	RES	367	CAEE	0.000%	-	
Schedule M Additions	SCHMAT	RES	19,248	CN	6.930%	1,334	
Schedule M Additions	SCHMAT	RES	95,911	SO	6.851%	6,571	
			<u>141,537,863</u>			<u>1,052,987</u>	
Deferred Income Tax Expense	41010	RES	(52,783,955)	CAGE	0.000%	-	
Deferred Income Tax Expense	41010	RES	(338,483)	CAGW	22.626%	(76,587)	
Deferred Income Tax Expense	41010	RES	(3,716,359)	JBG	22.498%	(836,110)	
Deferred Income Tax Expense	41010	RES	8,736	SG	8.043%	703	
Deferred Income Tax Expense	41010	RES	176,588	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	296,376	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	1,891,966	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	180,555	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	515,375	WA	Situs	515,375	
Deferred Income Tax Expense	41010	RES	89,865	WY-ALL	Situs	-	
Deferred Income Tax Expense	41010	RES	8,146	WY-ALL	Situs	-	
Deferred Income Tax Expense	41010	RES	(139)	CAEE	0.000%	-	
Deferred Income Tax Expense	41010	RES	(7,305)	CN	6.930%	(506)	
Deferred Income Tax Expense	41010	RES	(36,399)	SO	6.851%	(2,494)	
			<u>(53,715,033)</u>			<u>(399,619)</u>	
Accum Def Income Tax Balance	282	RES	26,391,978	CAGE	0.000%	-	
Accum Def Income Tax Balance	282	RES	169,242	CAGW	22.626%	38,294	
Accum Def Income Tax Balance	282	RES	1,858,180	JBG	22.498%	418,055	
Accum Def Income Tax Balance	282	RES	(4,368)	SG	8.043%	(351)	
Accum Def Income Tax Balance	282	RES	(88,294)	CA	Situs	-	
Accum Def Income Tax Balance	282	RES	(148,188)	ID	Situs	-	
Accum Def Income Tax Balance	282	RES	(945,983)	OR	Situs	-	
Accum Def Income Tax Balance	282	RES	(90,278)	UT	Situs	-	
Accum Def Income Tax Balance	282	RES	(257,688)	WA	Situs	(257,688)	
Accum Def Income Tax Balance	282	RES	(44,933)	WY-ALL	Situs	-	
Accum Def Income Tax Balance	282	RES	(4,073)	WY-ALL	Situs	-	
Accum Def Income Tax Balance	282	RES	70	CAEE	0.000%	-	
Accum Def Income Tax Balance	282	RES	3,653	CN	6.930%	253	
Accum Def Income Tax Balance	282	RES	18,200	SO	6.851%	1,247	
			<u>26,857,518</u>			<u>199,809</u>	

Description of Adjustment

This adjustment annualizes the depreciation expense to reflect year end rate base as addressed by Public Counsel witness Mr. James R. Dittmer, updates the depreciation rates consistent with those proposed in the supplemental testimony of Mr. Henry E. Lay in Docket UE 130052, and makes certain allocation corrections to tax-related items.

PacificCorp
Washington General Rate Case - June 2012
Proposed Depreciation Rates - REVISED

Function	Factor	June 2012 DEPE	Apply Dittmer Adjustment	Annualized June 2012 DEPE	Proposed Rate	Current Rate	Rate % Change	DEPE Adjustment	Total Adjustment	Adjusted DEPE	Accum. Depreciation
DSTP	CA	6,493,869	83,480	6,577,349	2.651%	2.891%	-8.294%	(545,551)	(462,071)	6,031,798	231,035
DSTP	ID	7,269,660	93,453	7,363,113	2.262%	2.574%	-12.116%	(892,092)	(798,639)	6,471,022	399,319
DSTP	OR	49,849,943	640,831	50,490,775	2.522%	2.842%	-11.263%	(5,686,756)	(5,045,925)	44,804,018	2,522,962
DSTP	UT	59,875,564	769,713	60,645,277	2.426%	2.480%	-2.189%	(1,327,635)	(557,922)	59,317,642	278,961
DSTP	WA	12,638,754	162,474	12,801,228	2.801%	3.117%	-10.129%	(1,296,625)	(1,134,151)	11,504,603	567,075
DSTP	WYP	14,097,938	181,232	14,279,170	2.792%	2.832%	-1.407%	(200,888)	(19,656)	14,078,282	9,828
DSTP	WYU	2,830,061	36,381	2,866,442	2.974%	2.983%	-0.314%	(9,000)	27,381	2,857,443	(13,691)
GNLP	CA	265,923	3,418	269,342	2.007%	2.058%	-2.470%	(6,652)	(3,233)	262,690	1,617
GNLP	CAEE	14,812	190	15,002	2.533%	2.504%	1.176%	176	367	15,179	(183)
GNLP	CAGE	5,021,221	64,549	5,085,769	3.300%	3.346%	-1.356%	(68,978)	(4,429)	5,016,791	2,215
GNLP	CAGW	1,676,565	21,553	1,698,118	3.721%	3.748%	-0.722%	(12,256)	9,297	1,685,862	(4,648)
GNLP	CN	1,748,089	22,472	1,770,561	8.215%	8.230%	-0.182%	(3,224)	19,248	1,767,337	(9,624)
GNLP	ID	786,205	10,107	796,312	2.281%	2.259%	0.953%	7,587	17,694	803,899	(8,847)
GNLP	JBE	1,023	13	1,037	20.000%	20.000%	0.000%	-	-	1,037	-
GNLP	JBG	312,510	4,017	316,527	2.305%	2.500%	-7.806%	(24,707)	(20,690)	291,820	10,345
GNLP	OR	4,075,918	52,397	4,128,315	2.446%	2.441%	0.200%	8,242	60,639	4,136,557	(30,319)
GNLP	SG	1,493	19	1,512	4.300%	4.054%	6.067%	92	111	1,604	(55)
GNLP	SO	14,944,608	192,116	15,136,725	6.406%	6.447%	-0.636%	(96,205)	95,911	15,040,520	(47,856)
GNLP	UT	4,059,209	52,182	4,111,391	2.231%	2.214%	0.729%	29,983	82,165	4,141,374	(41,083)
GNLP	WA	1,444,828	18,574	1,463,401	2.828%	3.390%	-16.566%	(242,424)	(223,851)	1,220,977	111,925
GNLP	WYP	2,166,072	27,845	2,193,917	3.264%	3.674%	-11.166%	(244,982)	(217,137)	1,948,935	108,568
GNLP	WYU	373,292	4,799	378,090	2.403%	2.801%	-14.188%	(53,644)	(48,846)	324,446	24,423
HYDP	CAGE	5,099,761	65,558	5,165,320	3.986%	2.496%	59.721%	3,084,778	3,150,337	8,250,098	(1,575,168)
HYDP	CAGW	16,728,732	215,051	16,943,783	3.270%	2.633%	24.217%	4,103,218	4,318,269	21,047,001	(2,159,135)
OTHP	CAGE	72,978,524	938,154	73,916,678	3.181%	3.495%	-8.975%	(6,633,995)	(5,695,841)	67,282,683	2,847,920
OTHP	CAGW	42,771,426	549,836	43,321,261	3.203%	3.450%	-7.146%	(3,095,626)	(2,545,790)	40,225,635	1,272,895
STMP	CAGE	110,315,895	1,418,134	111,734,029	5.080%	2.222%	128.595%	143,684,932	145,103,066	255,418,960	(72,551,533)
STMP	CAGW	5,165,193	66,400	5,231,593	2.332%	2.020%	15.446%	808,066	874,465	6,039,659	(437,233)
STMP	JBG	21,026,337	270,298	21,296,635	2.876%	1.985%	44.881%	9,558,201	9,828,499	30,854,836	(4,914,250)
TRNP	CAGE	61,749,077	793,797	62,542,874	1.734%	1.861%	-6.815%	(4,262,438)	(3,468,641)	58,280,436	1,734,320
TRNP	CAGW	22,822,195	293,384	23,115,579	1.812%	1.990%	-8.902%	(2,057,731)	(1,764,347)	21,057,848	882,174
TRNP	JBG	819,702	10,537	830,239	1.705%	1.760%	-3.111%	(25,827)	(15,289)	804,412	7,645
TRNP	SG	78,152	1,005	79,156	1.876%	2.699%	-30.489%	(24,134)	(23,129)	55,023	11,565
		549,502,550	7,063,969	556,566,519				134,473,907	141,537,863	691,040,427	(70,768,932)

Ref. 6.3.1

Ref. 6.3

Dittmer Adjustment 519,288
Bump-up to Total Company¹ 7.351%
Total Company Depreciation 7,063,969

1) 40,395,166 / 549,502,550 = 7.351%

	<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:							
Other Interest Expense - Restating	427	RES	(2,240,809)	WA	Situs	(2,240,809)	Below
Other Interest Expense - Pro forma	427	PRO	929,005	WA	Situs	929,005	Below
			<u>(1,311,804)</u>			<u>(1,311,804)</u>	2.20
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						787,409,089	1.1
Weighted Cost of Debt:						<u>2.513%</u>	2.1
Trued-up Interest Expense						19,785,622	1.1
Unadjusted Interest Expense						<u>22,026,430</u>	2.20
Restating Interest True-up Adjustment						<u>(2,240,809)</u>	1.1
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						824,380,732	2.2
Weighted Cost of Debt:						<u>2.513%</u>	2.1
Trued-up Interest Expense						20,714,627	2.20
Restated Interest Expense						<u>19,785,622</u>	1.1
Total Pro forma Interest True-up Adjustment						<u>929,005</u>	1.1

Description of Adjustment

This restating and pro forma adjustment details the adjustment to interest expense required to synchronize the test period expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case. This adjustment is calculated in two parts. First, the interest expense is calculated for all of the restating adjustments included in this filing. Second, the interest expense is calculated for all of the adjustments within the filing, including those that are pro forma in nature. The Company has revised this adjustment in its rebuttal filing to incorporate adjustments to rate base and weighted cost of debt.

	<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:							
Taxes Other Than Income	408	PRO	2,536,237	GPS	6.851%	173,756	7.2.1

Description of Adjustment

This pro forma adjustment normalizes the difference between per books accrued property tax expense and pro forma property tax expense resulting from capital additions included in this filing. The Company updating its rebuttal adjustment to property tax expense to reflect accruals during the 12 months ended June 2013, which are now known and measurable.

PacifiCorp
Washington General Rate Case - June 2012
Accrued Property Tax Expense for June 2013
Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Factor	Total	Ref
408.15	579000	1000		115,040,595	
Total Accrued Property Tax - 12 Months Ended June 2012				<u>115,040,595</u>	
Total Property Tax Exp. For the Twelve Months Ending June 2013				117,576,832	
Less Accrued Property Tax - 12 Months Ended June 30, 2012				(115,040,595)	
Incremental Adjustment to Property Taxes				<u><u>2,536,237</u></u>	Ref. 7.2

	<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:							
FED Renewable Energy Tax Credit	40910	PRO	(25,447,432)	CAGW	22.626%	(5,757,861)	7.3.1
Remove from Base Period:							
FED Renewable Energy Tax Credit	40910	RES	70,557,450	SG	8.043%	5,675,215	7.3.2
UT Renew. Energy Systems Tax Credit	40911	RES	167,068	CAGE	0.000%	-	7.3.2

Description of Adjustment

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study. The Utah Renewable Energy Tax Credit booked expense is removed since it is a state tax credit and Washington receives no state income tax expense. The Company has revised this adjustment as part of its rebuttal filing to incorporate new estimates of renewable generation during the pro forma period.

PacifiCorp
Washington General Rate Case - June 2012
Renewable Energy Tax Credit Calculation - REVISED
WCA

Description	<u>FED</u> Amount
<u>Hydro</u>	
[REDACTED]	7,959,006
Factor (inflated tax per unit)	0.011
	87,549
<u>Wind/Geothermal</u>	
Total KWh Production	1,152,721,951
Factor (inflated tax per unit)	0.022
Total Ref. 7.3	25,447,432

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Accum Def Inc Tax Balance	190	RES	(4,749,270)	BADDEBT	13.940%	(662,030)	
Accum Def Inc Tax Balance	190	RES	(3,565,905)	CAEE	0.000%	-	
Accum Def Inc Tax Balance	190	RES	(120,385)	CAEW	22.648%	(27,265)	
Accum Def Inc Tax Balance	190	RES	(194,838)	CAGE	0.000%	-	
Accum Def Inc Tax Balance	190	RES	(1,001,741)	CAGW	22.626%	(226,659)	
Accum Def Inc Tax Balance	190	RES	(37,313)	CN	6.930%	(2,586)	
Accum Def Inc Tax Balance	190	RES	(2,403,148)	JBE	22.520%	(541,178)	
Accum Def Inc Tax Balance	190	RES	(4,661,749)	SE	7.571%	(352,932)	
Accum Def Inc Tax Balance	190	RES	(5,543,857)	SG	8.043%	(445,914)	
Accum Def Inc Tax Balance	190	RES	(1,258,979)	SNPD	6.466%	(81,403)	
Accum Def Inc Tax Balance	190	RES	(75,517,541)	SO	6.851%	(5,173,652)	
Accum Def Inc Tax Balance	190	RES	(1,915,659)	TROJD	22.630%	(433,520)	
Accum Def Inc Tax Balance	190	RES	(9,761)	CA	Situs	-	
Accum Def Inc Tax Balance	190	RES	(2,835,449)	OR	Situs	-	
Accum Def Inc Tax Balance	190	RES	(18,133)	ID	Situs	-	
Accum Def Inc Tax Balance	190	RES	(23,911,135)	OTHER	0.000%	-	
Accum Def Inc Tax Balance	190	RES	8,044	UT	Situs	-	
Accum Def Inc Tax Balance	190	RES	(55,865)	WY-ALL	Situs	-	
Accum Def Inc Tax Balance	190	RES	(2,432,418)	WA	Situs	(2,432,418)	
Total Account 190			<u>(130,225,102)</u>			<u>(10,379,558)</u>	7.6.2
Accum Def Inc Tax Balance	282	RES	5,271,767	CAEE	0.000%	-	7.6.3
Accum Def Inc Tax Balance	282	RES	(24,124,287)	SO	6.851%	(1,652,738)	7.6.3
Accum Def Inc Tax Balance	283	RES	10,963	CAEE	0.000%	-	
Accum Def Inc Tax Balance	283	RES	2,623,738	CAGE	0.000%	-	
Accum Def Inc Tax Balance	283	RES	1,972,763	CAGW	22.626%	446,367	
Accum Def Inc Tax Balance	283	RES	6,655,831	GPS	6.851%	455,986	
Accum Def Inc Tax Balance	283	RES	6,666,770	SE	7.571%	504,729	
Accum Def Inc Tax Balance	283	RES	(196,854)	SG	8.043%	(15,834)	
Accum Def Inc Tax Balance	283	RES	3,980,331	SNP	6.278%	249,886	
Accum Def Inc Tax Balance	283	RES	9,579,779	SO	6.851%	656,304	
Accum Def Inc Tax Balance	283	RES	(152,511)	CA	Situs	-	
Accum Def Inc Tax Balance	283	RES	855,869	ID	Situs	-	
Accum Def Inc Tax Balance	283	RES	(1,964,118)	OR	Situs	-	
Accum Def Inc Tax Balance	283	RES	64,965,359	OTHER	0.000%	-	
Accum Def Inc Tax Balance	283	RES	1,707,826	UT	Situs	-	
Accum Def Inc Tax Balance	283	RES	598,882	WA	Situs	598,882	
Accum Def Inc Tax Balance	283	RES	575,093	WY-ALL	Situs	-	
Total Account 283			<u>97,879,721</u>			<u>2,896,320</u>	7.6.3
Net Change to Rate Base Tax Accounts			<u>(51,197,901)</u>			<u>(9,135,975)</u>	
WA Low Energy Program	SCHMAT	RES	(260,603)	WA	Situs	(260,603)	
Cholla Plant Adjustment	SCHMDT	RES	(97,006)	WA	Situs	(97,006)	
Reg Asset Balance Reclass	SCHMDT	RES	(387,526)	SO	6.851%	(26,549)	
Bridger Gain/Loss on Assets Adj	SCHMDT	RES	462,766	JBE	22.520%	104,213	
Bridger Gain/Loss on Assets Adj	190	RES	1,987	SE	7.571%	150	
Bridger Gain/Loss on Assets Adj	190	RES	(1,987)	JBE	22.520%	(447)	

Description of Adjustment

This restating adjustment reflects the removal of the June 2012 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items. This adjustment has been modified according the changes described in the rebuttal testimony of Mr. Steven R. McDougal.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Deferred Income Tax Expense	41010	RES	(18,276)	CN	6.930%	(1,267)	
Deferred Income Tax Expense	41010	RES	(718,405)	CAEE	0.000%	-	
Deferred Income Tax Expense	41010	RES	(4,665)	CAEW	22.648%	(1,057)	
Deferred Income Tax Expense	41010	RES	(52,236)	CAGE	0.000%	-	
Deferred Income Tax Expense	41010	RES	(626,559)	CAGW	22.626%	(141,768)	
Deferred Income Tax Expense	41010	RES	-	GPS	6.851%	-	
Deferred Income Tax Expense	41010	RES	(1,633,599)	JBE	22.520%	(367,879)	
Deferred Income Tax Expense	41010	RES	(5,014,286)	SO	6.851%	(343,525)	
Deferred Income Tax Expense	41010	RES	(88,910)	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	(36,110)	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	(249,502)	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(36,283,266)	OTHER	0.000%	-	
Deferred Income Tax Expense	41010	RES	(320,468)	SG	8.043%	(25,777)	
Deferred Income Tax Expense	41010	RES	(986,927)	SNPD	6.466%	(63,813)	
Deferred Income Tax Expense	41010	RES	(586,910)	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	(82,603)	WA	Situs	(82,603)	
Deferred Income Tax Expense	41010	RES	(631,472)	WY-ALL	Situs	-	
Total 41010			<u>(47,334,194)</u>			<u>(1,027,688)</u>	7.6.4
Deferred Income Tax Expense	41110	RES	1,670,977	BADDEBT	13.940%	232,928	
Deferred Income Tax Expense	41110	RES	2,904,038	CAEE	0.000%	-	
Deferred Income Tax Expense	41110	RES	431,845	CAGE	0.000%	-	
Deferred Income Tax Expense	41110	RES	738,061	CAGW	22.626%	166,997	
Deferred Income Tax Expense	41110	RES	1,739,033	GPS	6.851%	119,140	
Deferred Income Tax Expense	41110	RES	210,867	JBE	22.520%	47,486	
Deferred Income Tax Expense	41110	RES	137	SG	8.043%	11	
Deferred Income Tax Expense	41110	RES	671,673	SNP	6.278%	42,168	
Deferred Income Tax Expense	41110	RES	114,445	SNPD	6.466%	7,400	
Deferred Income Tax Expense	41110	RES	5,054	TROJD	22.630%	1,144	
Deferred Income Tax Expense	41110	RES	4,406,824	SO	6.851%	301,908	
Deferred Income Tax Expense	41110	RES	254,209	CA	Situs	-	
Deferred Income Tax Expense	41110	RES	78,717	ID	Situs	-	
Deferred Income Tax Expense	41110	RES	2,843,105	OR	Situs	-	
Deferred Income Tax Expense	41110	RES	25,675,837	OTHER	0.000%	-	
Deferred Income Tax Expense	41110	RES	423,199	UT	Situs	-	
Deferred Income Tax Expense	41110	RES	1,321,862	WA	Situs	1,321,862	
Deferred Income Tax Expense	41110	RES	350,471	WY-ALL	Situs	-	
Total 41110			<u>43,840,354</u>			<u>2,241,044</u>	7.6.4
Net Deferred Tax Expense Change			<u>(3,493,840)</u>			<u>1,213,356</u>	

Description of Adjustment

This restating adjustment reflects the removal of the June 2012 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items. This adjustment has been modified according the changes described in the rebuttal testimony of Mr. Steven R. McDougal.

Factor		Total Company		
		Unadjusted	Flow Through Adj	
190	CA	190CA	9,761	(9,761)
	FERC	190FERC	0	0
	IDU	190IDU	18,133	(18,133)
	OR	190OR	2,835,449	(2,835,449)
	OTHER	190OTHER	23,911,135	(23,911,135)
	UT	190UT	(8,044)	8,044
	WA	190WA	2,432,418	(2,432,418)
	WYP	190WYP	55,865	(55,865)
	WYU	190WYU	0	0
	S	S	29,254,717	(29,254,717)
	BADDEBT	190BADDEBT	4,749,270	(4,749,270)
	CAEE	190CAEE	3,565,905	(3,565,905)
	CAEW	190CAEW	120,385	(120,385)
	CAGE	190CAGE	37,468,556	(194,838)
	CAGW	190CAGW	1,001,741	(1,001,741)
	CIAC	190CIAC	0	0
	CN	190CN	37,313	(37,313)
	DITBAL	190DITBAL	0	0
	GPS	190GPS	0	0
	IBT	190IBT	0	0
	JBE	190JBE	(12,484,627)	(2,403,148)
	NUTIL	190NUTIL	454,363,259	0
	SCHMDEXP	190SCHMDEXP	0	0
	SE	190SE	4,659,762	(4,661,749)
	SG	190SG	5,543,857	(5,543,857)
	SGCT	190SGCT	0	0
	SNP	190SNP	0	0
	SNPD	190SNPD	1,258,979	(1,258,979)
	SO	190SO	75,517,541	(75,517,541)
	SSGCH	190SSGCH	0	0
	TAXDEPR	190TAXDEPR	0	0
	TROJD	190TROJD	1,915,659	(1,915,659)
		606,972,317	(130,225,102)	
281	CA	281CA	0	0
	FERC	281FERC	0	0
	IDU	281IDU	0	0
	OR	281OR	0	0
	OTHER	281OTHER	0	0
	UT	281UT	0	0
	WA	281WA	0	0
	WYP	281WYP	0	0
	WYU	281WYU	0	0
	S	S	0	0
	BADDEBT	281BADDEBT	0	0
	CAGW	281CAGW	0	0
	CIAC	281CIAC	0	0
	CN	281CN	0	0
	DITBAL	281DITBAL	0	0
	GPS	281GPS	0	0
	IBT	281IBT	0	0
	JBG	281JBG	0	0
	NUTIL	281NUTIL	0	0
	SCHMDEXP	281SCHMDEXP	0	0
	SE	281SE	0	0
	SG	281SG	(149,181,707)	0
	SGCT	281SGCT	0	0
	SNP	281SNP	0	0
SNPD	281SNPD	0	0	
SO	281SO	0	0	
SSGCH	281SSGCH	0	0	
TAXDEPR	281TAXDEPR	0	0	
TROJD	281TROJD	0	0	
		(149,181,707)	0	

Ref. 7.6

Factor		Total Company		
282	CA	282CA	0	0
	FERC	282FERC	0	0
	IDU	282IDU	0	0
	OR	282OR	0	0
	OTHER	282OTHER	0	0
	UT	282UT	0	0
	WA	282WA	0	0
	WYP	282WYP	0	0
	WYU	282WYU	0	0
	S	S	0	0
	BADDEBT	282BADDEBT	0	0
	CAEE	282CAEE	(5,271,767)	5,271,767
	CAGE	282CAGE	(4,730,610)	0
	CAGW	282CAGW	0	0
	CIAC	282CIAC	0	0
	CN	282CN	0	0
	DITBAL	282DITBAL	(3,186,757,312)	0
	GPS	282GPS	0	0
	IBT	282IBT	0	0
	JBE	282JBE	0	0
	JBG	282JBG	0	0
	NUTIL	282NUTIL	(304,808,610)	0
	SCHMDEXP	282SCHMDEXP	0	0
	SE	282SE	0	0
	SG	282SG	0	0
	SGCT	282SGCT	0	0
SNP	282SNP	0	0	
SNPD	282SNPD	0	0	
SO	282SO	24,124,287	(24,124,287)	
SSGCH	282SSGCH	0	0	
TAXDEPR	282TAXDEPR	0	0	
TROJD	282TROJD	0	0	
		(3,477,444,012)	(18,852,520)	
283	CA	283CA	152,511	(152,511)
	FERC	283FERC	0	0
	IDU	283IDU	(855,869)	855,869
	OR	283OR	1,964,118	(1,964,118)
	OTHER	283OTHER	(64,965,359)	64,965,359
	UT	283UT	(1,707,826)	1,707,826
	WA	283WA	(5,127,686)	598,882
	WYP	283WYP	(575,093)	575,093
	WYU	283WYU	0	0
	S	S	(71,115,204)	66,586,400
	BADDEBT	283BADDEBT	0	0
	CAEE	283CAEE	(10,963)	10,963
	CAGE	283CAGE	(2,623,738)	2,623,738
	CAGW	283CAGW	(2,765,648)	1,972,763
	CIAC	283CIAC	0	0
	CN	283CN	0	0
	DITBAL	283DITBAL	0	0
	GPS	283GPS	(6,655,831)	6,655,831
	IBT	283IBT	0	0
	JBE	283JBE	0	0
	JBG	283JBG	0	0
	NUTIL	283NUTIL	(570,308,993)	0
	SCHMDEXP	283SCHMDEXP	0	0
	SE	283SE	(6,666,770)	6,666,770
	SG	283SG	196,854	(196,854)
	SGCT	283SGCT	0	0
SNP	283SNP	(3,980,331)	3,980,331	
SNPD	283SNPD	0	0	
SO	283SO	(9,579,779)	9,579,779	
SSGCH	283SSGCH	0	0	
TAXDEPR	283TAXDEPR	0	0	
TROJD	283TROJD	0	0	
		(673,510,403)	97,879,721	
		(3,693,163,805)	(51,197,901)	
255	ITC84	255ITC84	(630,215)	0
	ITC85	255ITC85	(1,743,339)	0
	ITC86	255ITC86	(1,007,063)	0
	ITC88	255ITC88	(165,459)	0
	ITC89	255ITC89	(373,865)	0
	ITC90	255ITC90	(260,752)	0
		(4,180,693)	0	

Ref. 7.6

Ref. 7.6

	Factor		Total Company	
			Unadjusted	Flow Through Adj
41010	CA	41010CA	88,910	(88,910)
	FERC	41010FERC	0	0
	IDU	41010IDU	36,110	(36,110)
	OR	41010OR	249,502	(249,502)
	OTHER	41010OTHER	36,283,266	(36,283,266)
	UT	41010UT	586,910	(586,910)
	WA	41010WA	82,603	(82,603)
	WYP	41010WYP	631,472	(631,472)
	WYU	41010WYU	0	0
	S	S	37,958,773	(37,958,773)
	BADDEBT	41010BADDEBT	0	0
	CAEE	41010CAEE	731,120	(718,405)
	CAEW	41010CAEW	4,665	(4,665)
	CAGE	41010CAGE	89,321	(52,236)
	CAGW	41010CAGW	732,450	(626,559)
	CIAC	41010CIAC	0	0
	CN	41010CN	18,276	(18,276)
	GPS	41010GPS	39,932,359	0
	IBT	41010IBT	0	0
	JBE	41010JBE	10,945,756	(1,633,599)
	JBG	41010JBG	0	0
	NUTIL	41010NUTIL	30,887,202	0
	SCHMDEXP	41010SCHMDEXP	0	0
	SE	41010SE	1,160,959	0
	SG	41010SG	75,541,562	(320,468)
	SGCT	41010SGCT	0	0
	SNP	41010SNP	29,910,347	0
	SNPD	41010SNPD	986,927	(986,927)
SO	41010SO	7,353,797	(5,014,286)	
SSGCH	41010SSGCH	0	0	
TAXDEPR	41010TAXDEPR	496,822,238	0	
TROJD	41010TROJD	0	0	
		733,075,752	(47,334,194)	
41110	CA	41110CA	(544,032)	254,209
	FERC	41110FERC	11,718	0
	IDU	41110IDU	(849,260)	78,717
	OR	41110OR	(925,515)	2,843,105
	OTHER	41110OTHER	(25,687,304)	25,675,837
	UT	41110UT	(6,293,239)	423,199
	WA	41110WA	(328,487)	1,321,862
	WYP	41110WYP	613,514	350,471
	WYU	41110WYU	52,429	0
	S	S	(33,950,176)	30,947,400
	BADDEBT	41110BADDEBT	(1,670,977)	1,670,977
	CAEE	41110CAEE	(2,904,038)	2,904,038
	CAEW	41110CAEW	0	0
	CAGE	41110CAGE	(972,521)	431,845
	CAGW	41110CAGW	(738,061)	738,061
	CIAC	41110CIAC	(15,616,053)	0
	CN	41110CN	0	0
	GPS	41110GPS	(1,739,033)	1,739,033
	IBT	41110IBT	0	0
	JBE	41110JBE	(6,968,295)	210,867
	JBG	41110JBG	0	0
	NUTIL	41110NUTIL	(11,201,574)	0
	SCHMDEXP	41110SCHMDEXP	(237,594,428)	0
	SE	41110SE	0	0
	SG	41110SG	879,732	137
	SGCT	41110SGCT	0	0
	SNP	41110SNP	(20,189,414)	671,673
	SNPD	41110SNPD	(3,627,116)	114,445
SO	41110SO	(8,378,162)	4,406,824	
SSGCH	41110SSGCH	0	0	
TAXDEPR	41110TAXDEPR	0	0	
TROJD	41110TROJD	(5,054)	5,054	
		(344,675,170)	43,840,354	
		388,400,582	(3,493,840)	

Ref. 7.6.1

Ref. 7.6.1

	<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 Tax:							
Def Inc Tax Expense	41110	RES	(1,742,290)	WA	Situs	(1,742,290)	
ADIT Balance	283	RES	871,145	WA	Situs	871,145	

Description of Adjustment

This restating adjustment removes the deferred state income tax expense and associated balances from results since state income tax expense is excluded under the WCA allocation methodology. This adjustment was revised to reflect the allocation factor corrections made to Adjustment 6.3 - Proposed Depreciation Rates - Expense.

Description	Tax Rates	Def Inc Tax Expense	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington before removal of State tax portion		22,406,521	22,406,521
Less: Pension Curtailment which is not in Rate Base			
Def State Tax Rate in the Combined Deferred Tax Rate	2.951%		
Combined Deferred Tax Rate	37.951%		
Ratio of Deferred State Tax Rate to Combined Deferred Tax rate		7.775816%	7.775816%
Portion of Total Deferred Income Tax Expense related to State		1,742,290	1,742,290
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		(1,742,290)	871,145
		Ref. 7.7	Ref. 7.7

	<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	29,928,456	JBG	22.498%	6,733,332	
Hydro Production	332	PRO	173,144,152	CAGW	22.626%	39,176,444	
Total Rate Base			203,072,608			45,909,776	8.4.1
Adjustment to Accumulated Reserve:							
Accumulated Reserve	108SP	PRO	(539,065)	JBG	22.498%	(121,279)	
Accumulated Reserve	108HP	PRO	(5,525,440)	CAGW	22.626%	(1,250,213)	
Total Accumulated Reserve			(6,064,505)			(1,371,492)	8.4.2
Adjustment to Expense:							
Depreciation Expense	403SP	PRO	539,065	JBG	22.498%	121,279	
Depreciation Expense	403HP	PRO	5,660,108	CAGW	22.626%	1,280,684	
Total Depreciation Expense			6,199,173			1,401,963	8.4.2
Adjustment to O&M:							
Hydro	535	PRO	626,549	CAGW	22.626%	141,766	
Steam Production - Schedule M Adjust	SCHMAT	PRO	539,065	JBG	22.498%	121,279	
Steam Production - Schedule M Adjust	SCHMDT	PRO	15,525,387	JBG	22.498%	3,492,916	
Steam Production - Def Inc Tax Expense	41010	PRO	5,687,459	JBG	22.498%	1,279,570	
Steam Production - AMA ADIT	282	PRO	(5,592,911)	JBG	22.498%	(1,258,298)	
Hydro Production - Schedule M Adjust	SCHMAT	PRO	5,346,937	CAGW	22.626%	1,209,824	
Hydro Production - Schedule M Adjust	SCHMDT	PRO	(2,984,111)	CAGW	22.626%	(675,200)	
Hydro Production - Def Inc Tax Expense	41010	PRO	(3,161,717)	CAGW	22.626%	(715,386)	
Hydro Production - AMA ADIT	282	PRO	(31,399,756)	CAGW	22.626%	(7,104,663)	

Description of Adjustment

This pro forma adjustment places into rate base west side plant additions greater than \$10 million that have gone into service as of the filing of the Company's rebuttal position. As explained in the testimony of Mr. Steven R. McDougal, the Company is revising this adjustment in rebuttal to include actual plant in service amounts for assets which have already gone into service and an updated pro forma amount for the Merwin facility.

PacifiCorp
 Washington General Rate Case - June 2012
 Major Plant Additions - REVISED

<u>Project Description</u>	<u>In-Service Date</u>	<u>Plant Additions</u>	<u>Amount</u>
Steam Production			
Jim Bridger U2 Turbine Upgrade HP/IP/LP REV1	May-2013	29,928,456	29,928,456
Steam Production Total		29,928,456	29,928,456
Hydro Production			
ILR 4.3 Merwin Upstream Collect & Transporter	Feb-2014	56,579,616	49,507,164
ILR 4.4 Swift Fish Collector	Nov-2012	39,394,153	39,394,153
INU 4.1.1/4.1.2 Soda Springs Fish Passage	Oct-2012	73,257,863	73,257,863
IRO Prospect Instream Flow / Automation	Dec-2012	10,984,971	10,984,971
Hydro Production Total		180,216,604	173,144,152
Total Capital Additions		210,145,060	203,072,608

Ref. 8.4

	<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:							
Operation & Maintenance Expense	535	PRO	(4,600)	CAGW	22.626%	(1,041)	
Hydraulic Expense	537	PRO	(7,966)	CAGW	22.626%	(1,803)	
Misc. Hydro Expense	539	PRO	(1,822)	CAGW	22.626%	(412)	
Maintenance of Misc. Hydro Plant	545	PRO	(3,181)	CAGW	22.626%	(720)	
			<u>(17,570)</u>			<u>(3,975)</u>	8.6.1
Decommissioning Reg Asset:							
Decomm Reg Asset Amortization	407	PRO	1,427,111	CAGW	22.626%	322,905	8.6.3
Powerdale Decomm Reg Asset	182M	PRO	1,783,889	CAGW	22.626%	403,632	8.6.3
Regulatory Offset	182M	PRO	(167,827)	CAGW	22.626%	(37,973)	8.6.2
Remove Booked Regulatory Asset	182M	PRO	(638,841)	WA	Situs	(638,841)	B-16, Pg 2
Schedule M Deduction	SCHMAT	PRO	1,172,905	CAGW	22.626%	265,387	8.6.2
Deferred Inc Tax Expense	41110	PRO	(445,129)	CAGW	22.626%	(100,717)	8.6.2
Accum Def Inc Tax Balance	283	PRO	(613,312)	CAGW	22.626%	(138,771)	8.6.2
Schedule M - Unrecovered Plant	SCHMDT	PRO	(279,021)	CAGW	22.626%	(63,133)	8.6.4
Deferred Inc Tax Expense	41010	PRO	(105,891)	CAGW	22.626%	(23,959)	8.6.4
AMA Accum Def Inc Tax Balance	283	PRO	792,884	CAGW	22.626%	179,402	8.6.4
Schedule M - Decommissioning	SCHMAT	PRO	(212,947)	WA	Situs	(212,947)	8.6.4
Deferred Inc Tax Expense	41110	PRO	80,816	WA	Situs	80,816	8.6.4
AMA Accum Def Inc Tax Balance	283	PRO	279,487	WA	Situs	279,487	8.6.4

Description of Adjustment

As authorized in 2007 in Docket UE-070624, the unrecovered plant balance associated with the Powerdale hydro plant was transferred to a regulatory asset and amortized over three years. The Powerdale unrecovered plant regulatory asset was fully amortized in December 2010. In addition, the decommissioning of the Powerdale plant was substantially completed during 2010. The Company began amortizing the decommissioning regulatory asset in April 2011 as authorized in Docket Nos. UE-100749 and UE-111190. This pro forma adjustment removes the Powerdale operating expenses and regulatory asset balance from results and imputes the 12-months ending June 2013 decommissioning amortization expense and asset balances. In rebuttal, the Company has revised this adjustment to include actual spend through June 2013

Operation & Maintenance Expense

Description	Account	12 Months Ended June 2012 Expense
Operation & Maintenance Expense	535	4,600
Hydraulic Expense	537	7,966
Misc. Hydro Expense	539	1,822
Maintenance of Misc. Hydro Plant	545	3,181
		<u>17,570</u>
		Ref 8.6

PacifiCorp
 Washington General Rate Case - June 2012
 Regulatory Treatment of Decommissioning Costs - REVISED

In accordance with Dockets UE-100749 and UE-111190, the decommissioning regulatory asset is amortized over 3 years beginning April 2011.

	Total	Ref
Jun 30, 2013 AMA Balance	1,783,889	Ref 8.6.3

Cash Spend	Annual	Accumulated
12 ME Jun 2008	72,759	72,759
12 ME Jun 2009	736,435	809,194
12 ME Jun 2010	1,337,901	2,147,095
12 ME Jun 2011	1,824,850	3,971,945
12 ME Jun 2012	110,924	4,082,869
12 ME Jun 2013	254,206	4,337,075

Regulatory offset for decommissioning costs not yet incurred

Date	Monthly Cash Spend	Accumulated Cash Spend	Regulatory Offset Balance	Average	Ref
6/30/2012	8,628	4,082,253	(254,822)	(259,136)	
7/31/2012	3,944	4,086,197	(250,879)	(252,850)	
8/31/2012	(5,232)	4,080,964	(256,111)	(253,495)	
9/30/2012	16,714	4,097,678	(239,397)	(247,754)	
10/31/2012	10,705	4,108,383	(228,692)	(234,044)	
11/30/2012	2,923	4,111,307	(225,769)	(227,230)	
12/31/2012	(904)	4,110,402	(226,673)	(226,221)	
1/31/2013	759	4,111,161	(225,914)	(226,293)	
2/28/2013	1,395	4,112,556	(224,519)	(225,216)	Adjustment for Tax: SCHMAT 1,427,111 Amortization
3/31/2013	220,132	4,332,688	(4,387)	(114,453)	SCHMDT (254,206) Cash Spend
4/30/2013	1,292	4,333,980	(3,095)	(3,741)	Net SCHMAT <u>1,172,905</u> Ref. 8.6
5/31/2013	2,329	4,336,309	(766)	(1,931)	Deferred Tax Exp (445,129) Ref. 8.6
6/30/2013	150	4,336,459	(616)	(691)	ADIT Bal Reg Offset 63,692
					ADIT Bal Decomm (677,004)
					Net AMA ADIT Bal <u>(613,312)</u> Ref. 8.6
June 30, 2013 Average of the Monthly Averages				(167,827)	Ref. 8.6

	TOTAL				
	Amort Exp	Revised Estimate	Cumm Bal		
Mar-11	-		4,281,334		
Apr-11	118,926		4,162,408		
May-11	118,926		4,043,482		
Jun-11	118,926		3,924,556		
Jul-11	118,926		3,805,630		
Aug-11	118,926		3,686,704		
Sep-11	118,926		3,567,779		
Oct-11	118,926		3,448,853		
Nov-11	118,926		3,329,927		
Dec-11	118,926		3,211,001		
Jan-12	118,926		3,092,075		
Feb-12	118,926		2,973,149		
Mar-12	118,926		2,854,223		
Apr-12	118,926		2,735,297		
May-12	118,926		2,616,371		
Jun-12	118,926		2,497,445		
Jul-12	118,926		2,378,519		
Aug-12	118,926		2,259,593		
Sep-12	118,926		2,140,667		
Oct-12	118,926		2,021,741		
Nov-12	118,926		1,902,815		
Dec-12	118,926		1,783,889		
Jan-13	118,926		1,664,963	12 ME Jun 2013 Amort	1,427,111
Feb-13	118,926		1,546,037		Ref 8.6
Mar-13	118,926		1,427,111		
Apr-13	118,926		1,308,185		
May-13	118,926		1,189,260		
Jun-13	118,926		1,070,334	Reg Asset AMA Jun 2013	1,783,889
Jul-13	118,926		951,408		Ref 8.6.2
Aug-13	118,926		832,482		
Sep-13	118,926		713,556		
Oct-13	118,926		594,630		
Nov-13	118,926		475,704		
Dec-13	118,926		356,778		
Jan-14	118,926		237,852		
Feb-14	118,926		118,926		
Mar-14	118,926		0		
		4,281,334			

FERC	SAP	Description	Factor	Amount
4099300	415850	UNRECOVERED PLANT-POWERDALE	CAGW	279,021
4101000	415850	Unrecovered Plant-Powerdale	CAGW	105,891
2831000	287779	DTL 415.850 Unrec Plt	CAGW	(792,884)
4098300	415854	Powerdale Decommissioning Reg Asset - WA	WA	212,947
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	(80,816)
2831000	287866	DTL 415.854 Powerdale Decommissioning	WA	(279,487)

	<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>
Electric Plant In Service							
Steam Production	310	PRO	531,829	JBG	22.498%	119,651	
Hydro Production	330	PRO	3,076,772	CAGW	22.626%	696,165	
			<u>3,608,600</u>			<u>815,817</u>	9.1.1
Depreciation Reserve							
Steam Production	108SP	PRO	(9,579)	JBG	22.498%	(2,155)	
Hydro Production	108HP	PRO	(98,187)	CAGW	22.626%	(22,216)	
			<u>(107,766)</u>			<u>(24,371)</u>	9.1.1
Depreciation Expense							
Steam Production	403SP	PRO	9,579	JBG	22.498%	2,155	
Hydro Production	403HP	PRO	100,580	CAGW	22.626%	22,758	
			<u>110,159</u>			<u>24,913</u>	9.1.1
Net Power Costs							
Sales for Resale	447NPC	PRO	1,235,483	CAGW	22.626%	279,546	
Purchased Power	555NPC	PRO	3,777,874	CAGW	22.626%	854,800	
Purchased Power	555NPC	PRO	240,966	CAEW	22.648%	54,574	
Wheeling Expenses	565NPC	PRO	1,923,716	CAGW	22.626%	435,269	
Wheeling Expenses	565NPC	PRO	-	CAEW	22.648%	-	
Fuel Expenses	501NPC	PRO	3,629,465	CAEW	22.648%	822,004	
Fuel Expenses	547NPC	PRO	1,798,409	CAEW	22.648%	407,305	
			<u>10,134,948</u>			<u>2,294,406</u>	9.1.1
Plant Additions - Tax Impacts							
Schedule M Addition	SCHMAT	PRO	9,579	JBG	22.498%	2,155	9.1.1
Schedule M Addition	SCHMAT	PRO	95,015	CAGW	22.626%	21,499	9.1.1
Schedule M Deduction	SCHMDT	PRO	275,886	JBG	22.498%	62,069	9.1.1
Schedule M Deduction	SCHMDT	PRO	(53,028)	CAGW	22.626%	(11,998)	9.1.1
DIT Expense	41010	PRO	101,066	JBG	22.498%	22,738	9.1.1
DIT Expense	41010	PRO	(56,184)	CAGW	22.626%	(12,712)	9.1.1
ADIT	282	PRO	(99,386)	JBG	22.498%	(22,360)	9.1.1
ADIT	282	PRO	(557,974)	CAGW	22.626%	(126,250)	9.1.1
Operating Expenses (Excluding Net Power Costs)							
Hydro Production	535	PRO	11,134	CAGW	22.626%	2,519	9.1.1

Description of Adjustment:

The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This calculation is detailed on page 9.1.2 and is consistent with the approved calculation from the Company's previous filing, UE-111190. This factor is then applied to the generation related components of the revenue requirement. The Company is updating this adjustment in rebuttal to incorporate revisions made to the Net Power Cost - Pro Forma and Major Plant Additions adjustments.

PacifiCorp
Washington General Rate Case - June 2012
Production Factor Adjustment - REVISED

FERC Function	FERC Acct.	WCA Fact.	Unadjusted / Per Books			Before Production Factor	After Production Factor	Washington Allocated Production Factor Adjustment	Ref.
			Washington Allocated Results	5.1 Net Power Costs - Restating	5.1.1 Net Power Costs - Pro Forma	8.4 Major Plant Additions	Normalized Washington Allocated Results		
Electric Plant in Service									
Steam Production	310-317	JBG	-			6,733,332	6,733,332	119,651	9.1
Hydro Production	330-337	CAGW	-			39,176,444	39,176,444	696,165	9.1
			-	-	-	45,909,776	45,909,776	815,817	9.1
Depreciation Reserve									
Steam Production	108SP	JBG	-			(121,279)	(121,279)	(2,155)	9.1
Hydro Production	108HP	CAGW	-			(1,250,213)	(1,250,213)	(22,216)	9.1
			-	-	-	(1,371,492)	(1,371,492)	(24,371)	9.1
Depreciation Expense									
Steam Production	403SP	JBG	-			121,279	121,279	2,155	9.1
Hydro Production	403HP	CAGW	-			1,280,684	1,280,684	22,758	9.1
			-	-	-	1,401,963	1,401,963	24,913	9.1
Operating Expenses (Excluding Net Power Costs)									
Hydro Production	535-545	CAGW	-			141,766	141,766	2,519	9.1
			-	-	-	141,766	141,766	2,519	9.1
Net Power Costs									
Sales for Resale	447NPC	CAGW	20,284,350	29,248,553	(33,801,537)	15,731,365	16,010,912	279,546	9.1
Purchased Power	555NPC	CAGW	65,537,006	20,781,088	(38,214,529)	48,103,565	48,958,365	854,800	9.1
Purchased Power	555NPC	CAEW	1,760,475	3,338,986	(2,028,324)	3,071,137	3,125,711	54,574	9.1
Wheeling Expenses	565NPC	CAGW	24,045,878	(213,480)	662,220	24,494,619	24,929,888	435,269	9.1
Wheeling Expenses	565NPC	CAEW	-	-	-	-	-	-	9.1
Fuel Expenses	501NPC	CAEW	43,778,996	(3,081,390)	5,560,342	46,257,948	47,079,951	822,004	9.1
Fuel Expenses	547NPC	CAEW	24,376,699	3,490,111	(4,945,877)	22,920,932	23,328,237	407,305	9.1
			139,214,705	(4,933,238)	(5,164,630)	-	129,116,836	2,294,406	9.1
Plant Additions - Tax Impacts									
	SCHMAT	JBG	-			121,279	121,279	2,155	9.1
	SCHMAT	CAGW	-			1,209,824	1,209,824	21,499	9.1
	SCHMDT	JBG	-			3,492,916	3,492,916	62,069	9.1
	SCHMDT	CAGW	-			(675,200)	(675,200)	(11,998)	9.1
	41010	JBG	-			1,279,570	1,279,570	22,738	9.1
	41010	CAGW	-			(715,386)	(715,386)	(12,712)	9.1
	282	JBG	-			(1,258,298)	(1,258,298)	(22,360)	9.1
	282	CAGW	-			(7,104,663)	(7,104,663)	(126,250)	9.1

Washington Historical Normalized Retail Sales (12-Months Ended June 2012)

	Washington		
Actual MWh	4,008,019		
Normalizing Adjustments	3,656		
Temperature Normalization	(9,442)		
Load Loss	(1,621)		
Normalized Retail Sales (MWh)	4,000,612	Numerator in Production Factor Calculation	Ref. 3.1.2

Forecast Loads Used for Production Factor (12-Months Ending December 2014)

	Washington		
Pro Forma Retail Sales (MWh)	3,930,769	Denominator in Production Factor Calculation	
Production Factor	101.777%		Ref. 9.1.1

Production Factor

Washington Historical Temperature Adjusted Load (at Sales)	4,000,612	MWh
Washington Pro Forma 12-Months Ending December 2014	3,930,769	MWh
Production Factor	101.777%	

