Exhibit No. NCS-11 Docket UE-140762 *et al.* Witness: Natasha C. Siores

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

DOCKETS UE-140762 and UE-140617 (consolidated)

Complainant,

v.

PACIFIC POWER & LIGHT COMPANY,

Respondent.

In the Matter of the Petition of

PACIFIC POWER & LIGHT COMPANY,

For an Order Approving Deferral of Costs Related to Colstrip Outage.

In the Matter of the Petition of

PACIFIC POWER & LIGHT COMPANY,

For an Order Approving Deferral of Costs Related to Declining Hydro Generation.

DOCKET UE-131384 (consolidated)

DOCKET UE-140094 (consolidated)

PACIFIC POWER & LIGHT COMPANY
EXHIBIT OF NATASHA C. SIORES

Rebuttal Results of Operations Twelve-months ended December 31, 2013

November 2014

PACIFICORP

State of Washington - Electric Utility

Actual, Adjusted & Normalized Results of Operations - West Control Area Twelve Months Ended December 2013

		(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Adjusted Actual Results	(4) Proforma Adjustments	(5) Total Normalized Results	(6) Price Change	(7) Results with Price Change
	Operating Revenues: General Business Revenues	317,700,180	3,905,479	321,605,659	-	321,605,659	31,938,957	353,544,616
	Interdepartmental Special Sales	18,487,997	49,115,714	67,603,712	(45,033,765)	22,569,946		
	Other Operating Revenues	11,424,456	(5,636,807)	5,787,649	1,214,559	7,002,207		
6	Total Operating Revenues	347,612,633	47,384,386	394,997,019	(43,819,207)	351,177,813		
		59,484,322 -	2,343,667	61,827,988	10,344,042	72,172,030		
	Hydro Production	7,355,376	(28,190)	7,327,186	298,735	7,625,921		
	Other Power Supply	94,996,039	34,773,731	129,769,770	(42,681,698)	87,088,072		
	Transmission	27,085,771	303,886	27,389,657	3,609,907	30,999,564		
	Distribution	12,193,373	(371,810)	11,821,563	431,095 260,058	12,252,659 7,009,444	202.402	7.044.007
	Customer Accounting Customer Service & Info	6,347,128 11,445,807	402,258 (10,683,513)	6,749,386 762,294	28,600	7,009,444	202,493	7,211,937
	Sales	+	(10,000,010)	-	-	-		
	Administrative & General	13,226,426	(1,244,666)	11,981,761	361,201	12,342,962		
19		232,134,241	25,495,364	257,629,605	(27,348,060)	230,281,545		
	Depreciation	42,465,252	1,567,179	44,032,431	671,872	44,704,303		
	Amortization	5,034,157 21,700,554	(41,073)	5,034,157 21,659,481	82,362 (659,185)	5,116,519 21,000,296	1,300,874	22,301,169
	Taxes Other Than Income Income Taxes - Federal	1,000,694	7,876,637	8,877,331	(8,672,160)	205,171	10,652,457	10,857,627
	Income Taxes - Pederal	1,000,004	7,070,001	0,077,001	(0,012,100)	200,111	10,002,401	10,007,027
	Income Taxes - Def Net	4,870,545	(1,355,704)	3,514,841	2,336,293	5,851,134		
	Investment Tax Credit Adj.	-		•				
27	Misc Revenue & Expense	17,412	(3,490)	13,922	(776,049)	(762,127)		
28		307,222,855	33,538,913	340,761,768	(34,364,928)	306,396,841	12,155,823	318,552,664
29 30	Operating Rev For Return:	40,389,778	13,845,473	54,235,251	(9,454,279)	44,780,972	19,783,134	64,564,106
31								
32	Rate Base: Electric Plant In Service	1,647,982,661	63,205,959	1,711,188,620	40,677,024	1,751,865,644		
	Plant Held for Future Use	234,062	00,200,909	234,062	40,077,024	234,062		
	Misc Deferred Debits	13,696,536	(5,468,735)	8,227,801	(202,652)	8,025,149		
	Elec Plant Acq Adj	· · · · -	_	-	-			
- 37	Nuclear Fuel	•	<u>.</u>		-	-		
	Prepayments	1,743,279	(1,743,279)	(0)	-	(0)		
	Fuel Stock	6,914,149	(6,914,149)	(0)	-	(0)		
	Material & Supplies	6,926,885 2,438,704	(6,926,885) 28,579,779	0 31,018,483	-	0 31,018,483		
	Working Capital Weatherization Loans	1,932,316	20,379,779	1,932,316	-	1,932,316		
	Misc Rate Base	1,002,010	-	-	-	1,002,010		
44		1,681,868,591	70,732,691	1,752,601,282	40,474,372	1,793,075,655	-	1,793,075,655
45								
	Rate Base Deductions:	(COO E 40 CCO)	(20.405.700)	(040.040.404)	(045.004)	(040 504 400)		
	Accum Prov For Deprec Accum Prov For Amort	(609,540,662) (46,230,330)	(39,105,769) (1,507,887)	(648,646,431) (47,738,217)	(915,031)	(649,561,462) (47,738,217)		
	Accum Def Income Tax	(231,233,127)	(13,295,813)	(244,528,940)	(2,124,465)	(246,653,405)		
	Unamortized ITC	(248,421)	1,646	(246,775)	-	(246,775)		
	Customer Adv For Const	(7,410)	(481,414)	(488,824)	-	(488,824)		
	Customer Service Deposits	· -	(3,361,134)	(3,361,134)	-	(3,361,134)		
	Misc Rate Base Deductions	(6,352,268)	3,501,826	(2,850,442)	(402,746)	(3,253,188)		
54 55		(893,612,219)	(54,248,545)	(947,860,764)	(3,442,242)	(951,303,006)	-	(951,303,006)
56		(000,012,210)	(04,240,040)	(047,000,704)	(0,442,242)	(301,000,000)		(001,000,000)
57		788,256,372	16,484,146	804,740,518	37,032,130	841,772,649	-	841,772,649
58	=							
59	Return on Rate Base	5.12%		6.74%		5.32%		7.67%
60	Return on Equity	5.07%	3.12%	8.19%	-2.74%	5.45%		10.00%
61	TAY CALCULATION:							
	TAX CALCULATION: Operating Revenue	46,261,017	20,366,406	66,627,423	(15,790,146)	50.837,277	30,435,591	81,272,868
	Other Deductions	70,201,017	20,000,400	00,021,423	(10,130,140)	50,051,211	JU,+30,03 I	01,212,000
	Interest (AFUDC)	(3,560,992)	_	(3,560,992)	-	(3,560,992)		(3,560,992)
	Interest	21,485,186	(1,371,904)	20,113,282	925,563	21,038,845		21,038,845
	Schedule "M"	(9,707,042)	766,366	(8,940,676)	(6,156,082)	(15,096,758)		(15,096,758)
	Income Before Tax	18,629,780	22,504,677	41,134,457	(22,871,791)	18,262,666	30,435,591	48,698,257
69								
	State Income Taxes	40.000 ====			100.071.701	40.000.000		,
	Taxable Income	18,629,780	22,504,677	41,134,457	(22,871,791)	18,262,666	30,435,591	48,698,257
72		4.000.004	7 070 007	0.077.004	(0.070.400)	005 171	40.050.457	40.057.007
13	Federal Income Taxes + Other	1,000,694	7,876,637	8,877,331	(8,672,160)	205,171	10,652,457	10,857,627

PACIFICORP WASHINGTON

WASHINGTON Normalized Results of Operations - West Control Area 12 Months Ended DECEMBER 2013

	(1) Total Adjusted	(2)	(3) Results with
	Results	Price Change	Price Change
Operating Revenues: General Business Revenues Interdeportmental	321,605,659	31,938,957	353,544,616
3 Interdepartmental 4 Special Sales	22,569,946		
5 Other Operating Revenues	7,002,207	*****	
6 Total Operating Revenues 7	351,177,813		·
8 Operating Expenses:			
9 Steam Production	72,172,030		
10 Nuclear Production	7,625,921		
11 Hydro Production 12 Other Power Supply	87,088,072		
13 Transmission	30,999,564		
14 Distribution	12,252,659	200 400	7.044.007
15 Customer Accounting 16 Customer Service & Info	7,009,444 790,894	202,493	7,211,937
17 Sales	-		
18 Administrative & General	12,342,962		
19 Total O&M Expenses 20 Depreciation	230,281,545 44,704,303		
21 Amortization	5,116,519		
22 Taxes Other Than Income	21,000,296	1,300,874	22,301,169
23 Income Taxes - Federal	205,171	10,652,457	10,857,627
24 Income Taxes - State 25 Income Taxes - Def Net	- 5,851,134		-
26 Investment Tax Credit Adj.	-		
27 Misc Revenue & Expense	(762,127)		
28 Total Operating Expenses:	306,396,841	12,155,823	318,552,664
29 30 Operating Rev For Return:	44,780,972	19,783,134	64,564,106
31			
32 Rate Base: 33 Electric Plant In Service	1,751,865,644		
34 Plant Held for Future Use	234,062		
35 Misc Deferred Debits	8,025,149		
36 Elec Plant Acq Adj	-		
37 Nuclear Fuel 38 Prepayments	(0)		
39 Fuel Stock	(0)		
40 Material & Supplies	0		
41 Working Capital 42 Weatherization Loans	31,018,483 1,932,316		
43 Misc Rate Base	1,302,510		
44 Total Electric Plant:	1,793,075,655		1,793,075,655
45 46 Rate Base Deductions:			
47 Accum Prov For Deprec	(649,561,462)		
48 Accum Prov For Amort	(47,738,217)		
49 Accum Def Income Tax	(246,653,405)		
50 Unamortized ITC 51 Customer Adv For Const	(246,775) (488,824)		
52 Customer Service Deposits	(3,361,134)		
53 Misc Rate Base Deductions	(3,253,188)		
54 55 Total Rate Base Deductions	(951,303,006)	-	(951,303,006)
56	122.1000,000/		(==:,000,000)
57 Total Rate Base:	841,772,649	-	841,772,649
58 59 Return on Rate Base	5.32%		7.670%
60 Return on Equity	5.45%		10.00%
61			
62 TAX CALCULATION: 63 Operating Revenue	50,837,277	30,435,591	81,272,868
64 Other Deductions	00,001,277	30,400,001	01,272,000
65 Interest (AFUDC)	(3,560,992)	-	(3,560,992)
66 Interest	21,038,845 64,740,045	-	21,038,845 64,740,045
67 Schedule "M" Additions 68 Schedule "M" Deductions	64,740,045 79,836,802		79,836,802
69 Income Before Tax	18,262,666	30,435,591	48,698,257
70			
71 State Income Taxes 72 Taxable Income	18,262,666	30,435,591	48,698,257
73			
74 Federal Income Taxes + Other	205,171	10,652,457	10,857,627

Ref. Page 2.2

Ref. Page 1.2

PACIFICORP WASHINGTON Normalized Results of Operations - West Control Area 12 Months Ended DECEMBER 2013

Net Rate Base - Washington Jurisdiction Return on Rate Base Requested	\$ 841,772,649 7.670%	Ref. Page 1.1 Ref. Page 2.1
Revenues Required to Earn Requested Return Less Current Operating Revenues	 64,564,106 (44,780,972)	
Increase to Current Revenues Net to Gross Bump-up	 19,783,134 161.447%	
Price Change Required for Requested Return	\$ 31,938,957	
Requested Price Change Uncollectible Percent Increased Uncollectible Expense	\$ 31,938,957 0.634% 202,493	Ref. Page 1.3
D	04.000.057	
Requested Price Change WUTC Regulatory Fee Revenue Tax Resource Supplier Tax Gross Receipts Increase Taxes Other Than Income	\$ 31,938,957 0.200% 3.873% 0.000% 0.000% 1,300,874	Ref. Page 1.3 Ref. Page 1.3 Ref. Page 1.3 Ref. Page 1.3
Requested Price Change Uncollectible Expense Taxes Other Than Income Income Before Taxes	\$ 31,938,957 (202,493) (1,300,874) 30,435,591	
State Effective Tax Rate State Income Taxes	\$ 0.000%	Ref. Page 2.1
Taxable Income Federal Income Tax Rate Federal Income Taxes	\$ 30,435,591 35.00% 10,652,457	Ref. Page 2.1
Operating Income Net Operating Income Net to Gross Bump-Up	 100.000% 61.940% 161.4466%	Ref. Page 1.3

PACIFICORP WASHINGTON malized Results of Operations - Wi

Normalized Results of Operations - West Control Area 12 Months Ended DECEMBER 2013

Operating Revenue	100.000%
Operating Deductions Uncollectable Accounts WUTC Regulatory Fee Taxes Other - Revenue Tax Taxes Other - Resource Supplier Taxes Other - Gross Receipts	0.634% (1) 0.200% 3.873% 0.000% 0.000%
Sub-Total	95.293%
State Income Tax @ 0.000%	0.000%
Sub-Total	95.293%
Federal Income Tax @ 35.00%	33.353%
Net Operating Income	61.940%
Uncollectible Accounts: (a) Uncollectible Accounts (FERC Account 904) (b) General Business Revenues Uncollectible Accounts %	2,038,688 Ref. 2.14. Line 894 321,605,659 Ref. 2.2. Line 2 0.634% (a) / (b)

		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)	Rate Base Adjustments (Tab 8)	Production Factor Adjustments (Tab 9)
		ř	,	, ,	, ,		. ,		
	General Business Revenues	3,905,479	3,905,479	-	-	-	-	-	-
4	Interdepartmental Special Sales	4,081,949	(4.040.000)	- (450 445)	3,908,822	-	-	- (2.000.000)	173,127
6	, ,	(4,422,249) 3,565,180	(1,949,608) 1,955,872	(158,115) (158,115)	679,898 4,588,720	-	-	(3,000,000)	5,575 178,702
7 8									
9	Steam Production Nuclear Production	12,687,708	-	585,584	11,717,679 -	(50,322)	-	-	434,767
	Hydro Production	270,545	_	294,362	-	(16,833)	-	(6,984)	_
	Other Power Supply	(7,907,967)	-	396,793	(8,887,983)	(9,067)	-	-	592,290
	Transmission Distribution	3,913,793 59,286	(112,130)	323,681 77,920	3,512,558	(4,684) (18,634)	-	•	194,367
	Customer Accounting	662,316	-	672,421	-	(10,104)	-	-	-
	Customer Service & Info	(10,654,913)	-	(10,653,365)	-	(1,548)	-	-	-
	Sales	- 1	-	- 1	-	<u>.</u>	-	<u>-</u>	-
	Administrative & General	(883,464)	(440 420)	(1,031,264)		(20,966)	+	168,766 161,782	4 004 404
19 20	Total O&M Expenses Depreciation	(1,852,695) 2,239,051	(112,130)	(9,333,868)	6,342,254 (428,046)	(132,158) 1,985,095	-	676,632	1,221,424 5,369
	Amortization	82,362	-	-	-	-	-	82,362	-
	Taxes Other Than Income	(700,259)		, ma	(41,073)	(404.470)	(659,186)	(0.040.044)	-
24		(795,523) -	723,120 -	2,791,506 -	(572,121)	(131,172)	(274,982)	(2,946,344)	(385,529)
	Deferred Income Taxes	980,590	295,256	-	113,105	(560,977)	(900,983)	2,019,462	14,725
	Investment Tax Credit Adj. Misc Revenue & Expense	(779,539)	(776,049)	(7,660)	-	-	-	4,169	-
28		(826,015)	130,198	(6,550,022)	5,414,119	1,160,789	(1,835,151)	(1,937)	855,990
29								/0.000 ====	
30 31	, -	4,391,194	1,825,674	6,391,907	(825,399)	(1,160,789)	1,835,151	(2,998,063)	(677,287)
32					(00 007 050)			404 000 047	0.40.004
	Electric Plant In Service Plant Held for Future Use	103,882,983		-	(28,327,256)	-	-	131,898,217	312,021
	Misc Deferred Debits	(5,671,386)	_	-	_	_	_	(5,671,386)	
36	Elec Plant Acq Adj	-	-	-	-	-	-	- /	-
	Nuclear Fuel	-	-	-	-	-	-		-
	Prepayments Fuel Stock	(1,743,279) (6,914,149)	-	-	_	-	-	(1,743,279) (6,914,149)	-
	Material & Supplies	(6,926,885)	-	-	-	-	-	(6,926,885)	-
	Working Capital	28,579,779	-	-	-	-	-	28,579,779	-
	Weatherization Loans	-	-	-	-	-	-	-	-
43 44	Misc Rate Base Total Electric Plant:	111,207,064	- ,	-	(28,327,256)		-	139,222,298	312,021
45		111,207,004			(20,321,230)			133,222,230	312,021
46									
	Accum Prov For Deprec	(40,020,800)	-	-	18,631,294	(18,677,675)	-	(39,968,905)	(5,514)
	Accum Prov For Amort	(1,507,887)	152 021	-	- 1 126 071	(1,507,887)	(11.053.336)	(6,225,520)	(10.604)
	Accum Def Income Tax Unamortized ITC	(15,420,278) 1,646	152,821	-	1,126,971 1,646	598,381 -	(11,053,326)	(0,220,020)	(19,604)
	Customer Adv For Const	(481,414)	-	-	-,0.0	-	-	(481,414)	-
	Customer Service Deposits	(3,361,134)		-	-	-	-	(3,361,134)	-
53 54	Miscellaneous Deductions	3,099,081	(402,746)	-	-	-	-	3,501,826	-
55	Total Deductions:	(57,690,787)	(249,925)	-	19,759,911	(19,587,181)	(11,053,326)	(46,535,147)	(25,118)
56 57	Total Rate Base:	53,516,277	(249,925)	_	(8,567,345)	(19,587,181)	(11,053,326)	92,687,151	286,903
58 59	Estimated ROE impact	0.38%	0.45%	1.57%	-0.10%	-0.04%	0.60%	-1.70%	-0.17%
	Estimated Price Change	(462,538)	(2,978,436)	(10,319,514)	271,687	(551,417)	(4,331,516)	16,317,674	1,128,984
	TAX CALCULATION:								
	Operating Revenue	4,576,261	2,844,050	9,183,413	(1,284,415)	(1,852,937)	659,186	(3,924,945)	(1,048,091)
	Other Deductions	-	-	-	-	-	-	-	
	Interest (AFUDC) Interest	(116 212)	-	-	-	-	(446 343)	•	-
	Schedule "M" Additions	(446,342) 1,777,805	- 58	- 47,838	(52,188)	1,606,281	(446,342)	- 170,445	5,369
	Schedule "M" Deductions	7,167,521	778,052	1,255,521	298,029	128,121		4,663,627	44,170
	Income Before Tax	(367,113)	2,066,056	7,975,730	(1,634,632)	(374,777)	1,105,528	(8,418,127)	(1,086,892)
70 71	State Income Taxes	_	_	_	-	_	-	-	-
	Taxable Income	(367,113)	2,066,056	7,975,730	(1,634,632)	(374,777)	1,105,528	(8,418,127)	(1,086,892)
73		//00 /00:	****	0 704	/====	/404	202 225	(0.040.040)	(000 110
	Federal Income Taxes Energy Tax Credits	(128,490) (667,033)	723,120	2,791,506	(572,121)	(131,172)	386,935 (661,917)	(2,946,344)	(380,412) (5,117)
	Federal Income Taxes	(795,523)	723,120	2,791,506	(572,121)	(131,172)	(274,982)	(2,946,344)	(385,529)

		Total	Revenue Adjustments	O&M Adjustments	Net Power Cost Adjustments	Depreciation & Amortization	Tax Adjustments	Rate Base Adjustments
		Adjustments	(Tab 3)	(Tab 4)	(Tab 5)	(Tab 6)	(Tab 7)	(Tab 8)
1	Operating Revenues:							
2	General Business Revenues	3,905,479	3,905,479	-	-	-	_	-
3	Interdepartmental	· · · · · -	-	-	-	-	-	-
4	Special Sales	49,115,714	-	-	49,115,714	-	-	-
5	Other Operating Revenues	(5,636,807)	(2,478,693)	(158,115)				(3,000,000)
6	Total Operating Revenues	47,384,386	1,426,786	(158,115)	49,115,714	-	_	(3,000,000)
7								
8	Operating Expenses:							
	Steam Production	2,343,667	-	(2,821)	2,396,809	(50,322)	-	-
	Nuclear Production	-	-	-	-	- (40.000)	-	(0.00.1)
	Hydro Production	(28,190)	-	(4,373)	-	(16,833)	-	(6,984)
	Other Power Supply	34,773,731	-	(111,315)	34,894,113	(9,067)	-	-
	Transmission	303,886	(112,130)	110,627	310,073	(4,684)	-	-
	Distribution	(371,810)	-	(353,176)	-	(18,634)	-	-
	Customer Accounting	402,258	-	412,363	-	(10,104)	-	-
	Customer Service & Info	(10,683,513)		(10,681,965)	-	(1,548)	-	-
	Sales	(4.044.000)	-	(4.000.405)	-	(00.000)	-	400 700
	Administrative & General	(1,244,666)	(440.400)	(1,392,465)	27 000 005	(20,966)		168,766
19	Total O&M Expenses	25,495,364	(112,130)	(12,023,125)	37,600,995	(132,158)	-	161,782
	Depreciation	1,567,179	-	-	(428,046)	2,013,216	-	(17,991)
	Amortization	(44.070)	-	-	(44.070)	-	-	-
	Taxes Other Than Income	(41,073)	E20 004	2 720 745	(41,073)	(06.000)	400 400	(960 224)
	Income Taxes: Federal	7,876,637	538,621	3,732,745	4,071,768	(86,330)	480,166	(860,334)
24		(4 055 704)	-	-	440.405	(600.070)	(000.000)	EO 440
	Deferred Income Taxes	(1,355,704)	-	- '	113,105	(620,272)	(900,983)	52,446
	Investment Tax Credit Adj.	(0.400)		(7,000)	-	-	-	4.400
	Misc Revenue & Expense	(3,490)	400.404	(7,660)	44 040 740	1,174,457	(400.046)	4,169
28	Total Operating Expenses:	33,538,913	426,491	(8,298,039)	41,316,748	1,174,457	(420,816)	(659,927)
29	Operating Day For Deturns	12 0 45 472	1 000 205	0 120 024	7 700 066	(1 174 457)	420,816	(2.240.072)
30	Operating Rev For Return:	13,845,473	1,000,295	8,139,924	7,798,966	(1,174,457)	420,010	(2,340,073)
31	5 . 5							
32	Rate Base:	00 005 050			(00 007 050)			04 500 045
	Electric Plant In Service	63,205,959	-	-	(28,327,256)	-	-	91,533,215
	Plant Held for Future Use		-	-	-	-	-	(= (00 =0=)
	Misc Deferred Debits	(5,468,735)	-	-	-	-	-	(5,468,735)
	Elec Plant Acq Adj	-	-	-	-	-	-	-
	Nuclear Fuel		-	-	-	-	-	(4 7 40 070)
	Prepayments	(1,743,279)	-	-	-	-	-	(1,743,279)
	Fuel Stock	(6,914,149)	-	-	-	-	-	(6,914,149)
	Material & Supplies	(6,926,885)	-	-	-	-	-	(6,926,885)
	Working Capital	28,579,779	-	-	-	-	-	28,579,779
	Weatherization Loans	-	•	-	-	-	-	-
	Misc Rate Base	70 700 004	-	-	(00.007.000)			99.059.947
44	Total Electric Plant:	70,732,691	-	-	(28,327,256)	-	-	99,059,947
45	m 1 0							
46	Deductions:	(00 405 700)			40.004.004	(40, 404, 404)		(20, 255, 500)
	Accum Prov For Deprec	(39,105,769)	-	-	18,631,294	(18,481,464)	-	(39,255,599)
	Accum Prov For Amort	(1,507,887)	-	-	4 400 074	(1,507,887)	(44.050.000)	(0.000.700)
	Accum Def Income Tax	(13,295,813)	-	-	1,126,971	620,272	(11,053,326)	(3,989,729)
	Unamortized ITC	1,646	-	-	1,646	-	-	(404 444)
	Customer Adv For Const	(481,414)	-	-	-	-	_	(481,414)
	Customer Service Deposits	(3,361,134)	* =	-	-	-	-	(3,361,134)
	Miscellaneous Deductions	3,501,826	_	-	-	-	-	3,501,826
54 55	Total Deductions:	(54,248,545)			19,759,911	(19,369,080)	(11,053,326)	(43,586,050)
56	Total Deductions:	(04,240,040)	-	<u>-</u>	10,100,011	(10,000,000)	(11,000,020)	(-0,000,000)
57	Total Rate Base:	16,484,146	=	=	(8,567,345)	(19,369,080)	(11,053,326)	55,473,898
	Total Nate Dase.	10,404,140		_	(0,007,040)	(10,000,000)	(11,000,020)	30,470,030
58	Estimated DOE impact	2.400/	0.050/	2.000/	2.04%	-0.05%	0.259/	1 100/
	Estimated ROE impact	3.12%	0.25%	2.00%			0.25%	-1.19%
	Estimated Price Change	(20,311,816)	(1,614,943)	(13,141,628)	(13,652,053)	(502,344)	(2,048,122)	10,647,273
61	TAY CALCID ATION							
	TAX CALCULATION:	20.366.406	1 539 016	11 972 670	11 083 830	(1 881 058)		(3 147 060)
	Operating Revenue Other Deductions	20,366,406	1,538,916	11,872,670	11,983,839	(1,881,058)		(3,147,960)
		-	-	-	-	-	-	-
	Interest (AFUDC)	(4.074.004)	-	-	-	-	- (1 271 00 4)	-
	Interest	(1,371,904)	-	47.000	/E0 400\	1 694 400	(1,371,904)	(222.640)
	Schedule "M" Additions	1,307,442	-	47,838	(52,188)	1,634,402	-	(322,610)
	Schedule "M" Deductions	541,076	4 500 040	1,255,521	298,029		4 274 004	(1,012,474)
	Income Before Tax	22,504,677	1,538,916	10,664,987	11,633,622	(246,656)	1,371,904	(2,458,096)
70	State Income Tava							
	State Income Taxes	22 504 077	4 500 040	10 664 007	11 622 620	(0.46.656)	4 274 004	(2 450 000)
	Taxable Income	22,504,677	1,538,916	10,664,987	11,633,622	(246,656)	1,371,904	(2,458,096)
73 74	Federal Incomo Tayan	7 976 637	E30 631	3 720 745	4,071,768	(86,330)	480,166	(ጀርር 224)
	Federal Income Taxes Energy Tax Credits	7,876,637	538,621	3,732,745	4,071,700	(00,000)	400,100	(860,334)
	Federal Income Taxes	7,876,637	538,621	3,732,745	4,071,768	(86,330)	480,166	(860,334)
10	i cuciai illollile Taxes	1,010,001	000,021	0,104,140	7,011,100	(00,000)	700,100	(000,004)

		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)	Rate Base Adjustments (Tab 8)
. · .	1 Operating Revenues:							
2	2 General Business Revenues	-	-	-	-	-	-	-
	3 Interdepartmental	-	-	-	<u>-</u>	-	-	-
	4 Special Sales	(45,033,765)		-	(45,206,892)	-	-	
	5 Other Operating Revenues 5 Total Operating Revenues	1,214,559 (43,819,207)	529,085 529,085		679,898 (44,526,994)	-		-
	7	(43,019,201)	323,003		(44,020,004)			
į	3 Operating Expenses:							
	Steam Production	10,344,042	-	588,405	9,320,869	-	-	-
	Nuclear Production		-	-	-	-	-	-
	1 Hydro Production 2 Other Power Supply	298,735 (42,681,698)	_	298,735 508,107	(43,782,095)	-	-	-
	3 Transmission	3,609,907	-	213,054	3,202,485	-	_	-
	1 Distribution	431,095	-	431,095	-	-	-	
1	5 Customer Accounting	260,058	-	260,058	-	-	-	-
	Customer Service & Info	28,600	-	28,600	-			, -
	7 Sales	204 204	-	-	-	-	-	-
19	3 Administrative & General 9 Total O&M Expenses	361,201 (27,348,060)		361,201 2,689,257	(31,258,740)	-		
	Depreciation	671,872	_	2,000,207	(31,230,740)	(28,121)	-	694,623
	1 Amortization	82,362	-	-	-	-	_	82,362
2	2 Taxes Other Than Income	(659,186)	-	-	-	-	(659,186)	-
	3 Income Taxes: Federal	(8,672,160)	184,499	(941,240)	(4,643,889)	(44,842)	(755,149)	(2,086,011)
2		2 226 202	205 256	-	-	E0 205	-	1,967,016
	5 Deferred Income Taxes 5 Investment Tax Credit Adi.	2,336,293	295,256		-	59,295	-	1,907,010
2	•.	(776,049)	(776,049)	-	-	_	-	_
2	· ·	(34,364,928)	(296,294)	1,748,017	(35,902,629)	(13,668)	(1,414,335)	657,990
2								
31	, ,	(9,454,279)	825,379	(1,748,017)	(8,624,365)	13,668	1,414,335	(657,990)
3								
3	2 Rate Base: 3 Electric Plant In Service	40,677,024						40,365,002
	4 Plant Held for Future Use	40,077,024	-	_	-	-		-0,000,002
3		(202,652)	-	_	-	_	_	(202,652)
3	Elec Plant Acq Adj	· · ·	-	· -	-	-	-	-
	7 Nuclear Fuel	-	-	-	-	-	-	-
	3 Prepayments	-	-	-	~	-	-	-
	Fuel Stock Material & Supplies		-	-	-	-	-	_
	1 Working Capital	-	_	_	_	-	-	_
	2 Weatherization Loans	-	-	-	-	-	-	-
4	3 Misc Rate Base	*	-	_	-	_	-	_
4		40,474,372	-		*	-	-	40,162,351
4								
	7 Accum Prov For Deprec	(915,031)	-	-	_	(196,210)	-	(713,307)
	3 Accum Prov For Amort		-	-	-	_	-	-
	Accum Def Income Tax	(2,124,465)	152,821	-	_	(21,891)	-	(2,235,791)
	Unamortized ITC	-	-	-	-		~	-
	1 Customer Adv For Const 2 Customer Service Deposits	-	-	-	-	_	-	-
	3 Miscellaneous Deductions	(402,746)	(402,746)	-		_		_
5		(:==, :==)						
5		(3,442,242)	(249,925)	•	-	(218,101)		(2,949,098)
5		27 000 100	(040.005)			/040 4041		27 242 252
5		37,032,130	(249,925)		-	(218,101)	-	37,213,253
5	B Estimated ROE impact	-2.74%	0.20%	-0.42%	-2.07%	0.01%	0.34%	-0.73%
	Estimated Price Change	19,849,278	(1,363,493)	2,822,113	13,923,740	(49,073)	(2,283,395)	5,670,401
6		,	,			,	, , , ,	
	2 TAX CALCULATION:							
	3 Operating Revenue	(15,790,145)	1,305,134	(2,689,257)	(13,268,254)	28,121	659,186	(776,984)
	4 Other Deductions 5 Interest (AFLIDC)	, -	-	-	-	-	-	
	5 Interest (AFUDC) 6 Interest	925,563	-	-	-	- -	925,563	_
	7 Schedule "M" Additions	470,363	58	_	-	(28,121)	-	493,055
	3 Schedule "M" Deductions	6,626,445	778,052			128,121	_	5,676,101
	Income Before Tax	(22,871,790)	527,140	(2,689,257)	(13,268,254)	(128,121)	(266,377)	(5,960,030)
70								
	1 State Income Taxes 2 Taxable Income	(22,871,790)	527,140	(2,689,257)	(13,268,254)	(128,121)	(266,377)	(5,960,030)
7:		(22,011,190)	027,140	(2,000,201)	(10,200,204)	(120,121)	(200,377)	(0,300,030)
	Federal Income Taxes	(8,005,126)	184,499	(941,240)	(4,643,889)	(44,842)	(93,232)	(2,086,011)
7	5 Energy Tax Credits	(667,033)	-	-	-	· - ·	(661,917)	
70	6 Federal Income Taxes	(8,672,160)	184,499	(941,240)	(4,643,889)	(44,842)	(755,149)	(2,086,011)

PacifiCorp
Washington General Rate Case - December 2013
Summary of Total Adjustments

					3 - Revenue			
		3.1	3.2	3.3	3.4	3.5	3.6	3.7
	Total Adjustments	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	Renewable Energy Credit and Renewable Energy Attribute Revenue	Wheeling Revenue	Ancillary Revenue
Operating Revenues:	3,905,479	(5,692,761)	(7,427,584)	17,025,825				
General Business Revenues Interdepartmental	3,905,479	(5,092,701)	(1,427,304)	17,025,625	-	-	-	-
Special Sales	4,081,949	-	-	-	-	(0.050.000)	-	44.000
Other Operating Revenues Total Operating Revenues	(4,422,249) 3,565,180	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339) (2,253,339)	235,094 235,094	41,326 41,326
Operating Expenses:	_							
Steam Production	12,687,708	-	-	-	-	-	-	-
Nuclear Production	270 545	-	-	-	-	-	-	-
Hydro Production Other Power Supply	270,545 (7,907,967)		-	-	-	-	-	-
Transmission	3,913,793	-	-	-	-	-	(112,130)	-
Distribution	59,286	-	-	-	-	-	-	-
Customer Accounting Customer Service & Info	662,316 (10,654,913)	-	-	-	-	-		-
Sales	(10,004,810)	-	-	-	-	-	-	-
Administrative & General	(883,464)	-	-		<u>-</u>	-	(445.151	
Total O&M Expenses Depreciation	(1,852,695) 2,239,051	-	-	-	-	-	(112,130)	-
Amortization	82,362	_	-	-	-	_	-	-
Taxes Other Than Income	(700,258)	-	-	-	-	-	-	-
Income Taxes - Federal	(795,523)	(1,992,466)	(2,599,655)	5,959,039	(681)	(788,669)	121,528	14,464
Income Taxes - State Income Taxes - Def Net	980,590	-	-	-	295,256	-	-	-
Investment Tax Credit Adj.	- 300,550	-	- '	-	-	-	~	-
Misc Revenue & Expense	(779,539)	-	- (0.000.000)	-	(776,049)	-	-	
Total Operating Expenses:	(826,014)	(1,992,466)	(2,599,655)	5,959,039	(481,473)	(788,669)	9,399	14,464
Operating Rev For Return:	4,391,194	(3,700,295)	(4,827,930)	11,066,786	481,473	(1,464,670)	225,695	26,862
Rate Base:	-							
Electric Plant In Service	103,882,983	-	-	-	-	-	-	-
Plant Held for Future Use	(5.024.000)	-	-	-	-	-	· -	-
Misc Deferred Debits Elec Plant Acq Adj	(5,671,386)	-	-	-	-	-	-	-
Nuclear Fuel		-	-	-	-	-	_	-
Prepayments	(1,743,279)	-	-	-	-	-	-	-
Fuel Stock	(6,914,149)	-	-	-	~	-	-	-
Material & Supplies Working Capital	(6,926,885) 28,579,779	-	-	-	-	-	-	_
Weatherization	-	-		-	-		-	-
Misc Rate Base	- 444.007.004		-	-	*			-
Total Electric Plant:	111,207,064	-	~	*		<u>-</u>	······	<u>-</u>
Rate Base Deductions:	(40,000,000)							
Accum Prov For Deprec Accum Prov For Amort	(40,020,800) (1,507,887)	-	-	-	-	-	-	-
Accum Def Income Tax	(15,420,278)	-	-	-	152,821	-	-	-
Unamortized ITC	1,646	-	-	-	-	-	-	-
Customer Adv For Const Customer Service Deposits	(481,414) (3,361,134)	-	-	-	-	-	-	-
Misc Rate Base Deductions	3,099,081	-	-	-	(402,746)	-	-	-
Total Bata Basa Badwatiana	(57,600,787)	-			(240.025)	-		
Total Rate Base Deductions	(57,690,787)		-	-	(249,925)		<u>-</u>	_
Total Rate Base:	53,516,277	-	<u> </u>		(249,925)	-	_	-
Estimated Return on Equity Impact Estimated Price Change	0.379% (462,538)	-0.907% 5,973,999	-1.184% 7,794,527	2.714% (17,866,946)	0.121% (808,270)	-0.359% 2,364,660	0.055% (364,377)	0.007% (43,367
TAX CALCULATION: Operating Revenue Other Deductions	4,576,260 -	(5,692,761) -	(7,427,584)	17,025,825	776,049 -	(2,253,339)	347,223 -	41,326
Interest (AFUDC)	.	-	-	-	-	-	-	-
Interest Schedule "M" Additions	(446,342) 1,777,805		-	-	- 58	-	-	-
Schedule "M" Deductions	7,167,521	-	-		778,052	<u>-</u>	-	-
Income Before Tax	(367,114)	(5,692,761)	(7,427,584)	17,025,825	(1,945)	(2,253,339)	347,223	41,326
State Income Taxes	/207.4441	(E 600 704)	- (7 407 ED4)	17.000.000	(4.045)	(0.050.000)	247 000	44.000
Taxable Income	(367,114)	(5,692,761)	(7,427,584)	17,025,825	(1,945)	(2,253,339)	347,223	41,326
		l .	(0.000.000)		(00.4)			44.404
Federal Income Taxes Before Credits Energy Tax Credits	(128,489) (667,033)	(1,992,466)	(2,599,655)	5,959,039	(681)	(788,669)	121,528	14,464

Rebuttal Position	galden Alle School van de Scho							
	Tab 3 - R		4.4		ab 4 - Operations 4.3	s & Maintenance 4.4	4.5	4.6
	3.8	3.9	4.1	4.2	4.3	4.4	4.5	4.0
	Schedule							
	300 Fee	Wind Wake	Miscellan -eous	General Wage	General Wage	Irrigation	Remove Non-	DSM Revenue
	Change -	Loss	Expense &	Increase -	Increase - Pro	Load Control	Recurring	and Expense
	REVISED	Revenues	Revenue	Restating	Forma	Program	Entries	Removal
On anti-on Bassansas								
Operating Revenues: General Business Revenues	S. SCI 235	-	_	-	_	_	_	_
Interdepartmental		-	-	-	-	-	-	-
Special Sales			•	-	•	-	-	-
Other Operating Revenues Total Operating Revenues	1,423 1,423	25,889 25,889		-	-	-	(158,115) (158,115)	-
Total Operating Revenues	11.720	20,000					(100,110)	
Operating Expenses:	distribution of the control of the c							
Steam Production		-	-	(8,712)	225,878	-	(2,678)	-
Nuclear Production Hydro Production	1	-	_	(4,029)	104,470	-	-	-
Other Power Supply			(571)	(4,862)	126,049	(5,011)	-	-
Transmission		-	-	(2,512)	65,116	-		-
Distribution		-	(125)	(9,992)	259,056	-	-	-
Customer Accounting Customer Service & Info	Mark Day	-	(1,703) (2,911)	(5,409) (830)	140,246 21,520	(330)	-	(10,677,589)
Sales	3137638	-	(2,011)	(000)	21,020	(000)	-	(.0,0.7,000)
Administrative & General			(9,144)	(11,243)	291,478	-	-	-
Total O&M Expenses	100 A 100 B	-	(14,454)	(47,589)	1,233,813	(5,341)	(2,678)	(10,677,589)
Depreciation Amortization		-	-	-	-	-	-	-
Taxes Other Than Income		-	_	-	-	-		-
Income Taxes - Federal	498	9,061	7,740	16,656	(431,835)	1,869	(54,403)	3,753,899
Income Taxes - State		-	-	-	-	-	-	-
Income Taxes - Def Net Investment Tax Credit Adi.		-	-	-	-	-	-	
Misc Revenue & Expense		-	(7,660)	-	-	-	-	
Total Operating Expenses:	498	9,061	(14,374)	(30,933)	801,979	(3,471)	(57,081)	(6,923,689)
Operating Boy For Beturn	925	16,828	14,374	30,933	(801,979)	3,471	(101,034)	6,923,689
Operating Rev For Return:	520	10,020	14,074	30,833	(601,979)	5,411	(101,004)	0,323,003
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:	Fig. 10 Tokin Night (-		-	-	-	-	•
Rate Base Deductions:								
Accum Prov For Deprec		-	-	-	-	-	-	-
Accum Prov For Amort		-	-	-	-	-	-	-
Accum Def Income Tax Unamortized ITC		-	-	-	-	-	-	-
Customer Adv For Const			-	-	-	·-	-	-
Customer Service Deposits	3,000,000,740.0	-	-	-	-	-	-	-
Misc Rate Base Deductions	10 mg/y/sin 70 mg	-	-	. •	-	-	-	-
Total Rate Base Deductions	10 10 14 L	-					-	
Total Nate base beddelions	s Agrica Alegania.							
Total Rate Base:	14/34/24/4	-	<u>-</u>	_	-	_	-	-
	Addition to							
Estimated Return on Equity Impact	0.000%	0.004%	0.004%	0.008%	-0.197%	0.001%	-0.025%	1.698%
Estimated Price Change	(1,494)	(27,168)	(23,206)			(5,605)	163,116	(11,178,058)
		, , ,	, , ,	, , ,				
TAX CALCULATION:		05.000	22.11	47 500	(4.000.040)	5044	(AEE 407)	10.077.500
Operating Revenue Other Deductions	1,423	25,889	22,114	47,589	(1,233,813)	5,341	(155,437)	10,677,589
Interest (AFUDC)		-		-	-	-	-	-
Interest		-	-	-	-	-	-	-
Schedule "M" Additions		-	-	-	=	-	-	47,838
Schedule "M" Deductions Income Before Tax	1,423	25,889	22,114	47,589	(1,233,813)	5,341	(155,437)	10,725,427
oune perore rax	1,423	20,008	22,114	71,008	(1,200,010)	5,541	(100,407)	10,120,421
State Income Taxes		-	-	-	-	-	-	-
Taxable Income	1,423	25,889	22,114	47,589	(1,233,813)	5,341	(155,437)	10,725,427
Federal Income Taxes Before Credits	498	9,061	7,740	16,656	(431,835)	1,869	(54,403)	3,753,899
Energy Tax Credits		-	- 1,140		(-01,000)	1,009	(04,403)	
Federal Income Taxes	498	9,061	7,740	16,656	(431,835)	1,869	(54,403)	3,753,899

Rebuttal Position			7-1-4	O	L - : - /		
	4.7	4.8	4.9	Operations & N 4.10	4.11	4,11,1	4.12
			tt amaka matrima			(Cant \) and	Callastian
	Insurance		Memberships &	Uncollectible	Legal Expenses -	(Cont.) Legal Expenses -	Collection Agency Fees -
	Expense	Advertising	Subscriptions	Expense	REVISED	REVISED	REVISED
Occupation Bossesson							
Operating Revenues: General Business Revenues	_	_	-	-			
Interdepartmental	-	-	-	-			alaulaus akobupan
Special Sales	-	-	-	-			
Other Operating Revenues Total Operating Revenues	-		-	-			
On and the Francesco	,						
Operating Expenses: Steam Production		-	_	-	8,569	erigi practiti a comendate Primaria	
Nuclear Production	-	-	-	-		•	
Hydro Production	(20.210)	-	-	-	(343) (61,551)		
Other Power Supply Transmission	(39,319) 118,385	-		_	(5,247)		
Distribution	(313,797)	-	-	-	(29,261)		
Customer Accounting Customer Service & Info	-	(305)	-	422,425	(2,949)		
Sales		-	-	-			
Administrative & General	(1,536,346)	(97)	1,497	100 105	825,130	(640,527)	
Total O&M Expenses Depreciation	(1,771,078)	(402)	1,497 -	422,425 -	734,347	(640,527) -	
Amortization		-	-	-		1.0	
Taxes Other Than Income	400 447	-	(504)	(4.47.040)	, ACE 7 ACA 1	204.404	
Income Taxes - Federal Income Taxes - State	180,445	141	(524)	(147,849) -	(257,021)	224,184 -	
Income Taxes - Def Net	-	-	-	-			
Investment Tax Credit Adj. Misc Revenue & Expense	-	-	-	-			
Total Operating Expenses:	(1,590,633)	(261)	973	274,576	477,325	(416,342)	
	1 500 633	201	(0.73)	(074 576)	(477.006)	416,342	
Operating Rev For Return:	1,590,633	261	(973)	(274,576)	(477,325)	410,342	
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	l :	-	-				
Misc Rate Base	-		-	-			
Total Electric Plant:	-	-	_	-	jingka sagar ing asilat Tabub kasasa menggal	. Name in the Sample	yterbaltinelvik og ≥s. Luddenskelikelikere
Rate Base Deductions:							
Accum Prov For Deprec	-	-	-	-			
Accum Prov For Amort Accum Def Income Tax	-	-	-	-			
Unamortized ITC	-	-	-	-			
Customer Adv For Const	-	-	•	-		1.8	
Customer Service Deposits Misc Rate Base Deductions		-	-	-		8-5-6	
				*			
Total Rate Base Deductions	<u> </u>	-	_	*	ing the service of th		saig dagambaga mégil Salatahakhintan basa
Total Rate Base:		-	-				
					4.1001.00		
Estimated Return on Equity Impact	0.390%	0.000%	0.000%	-0.067%	-0.117%	0.102%	0.000%
Estimated Price Change	(2,568,022)	(422)	1,570	443,294	770,625	(672,171)	
TAX CALCULATION:							
Operating Revenue	1,771,078	402	(1,497)	(422,425)	(734,347)	640,527	
Other Deductions	-	-	-	-			
Interest (AFUDC) Interest	1	-	-	-			
Schedule "M" Additions	-	-	-	-			
Schedule "M" Deductions	1,255,521	400	- /4 407\	(400 405)	1794 047	£40 £07	
Income Before Tax	515,557	402	(1,497)	(422,425)	(734,347)	640,527	
State Income Taxes	-	-	-	-			-
Taxable Income	515,557	402	(1,497)	(422,425)	(734,347)	640,527	
Federal Income Taxes Before Credits	180,445	141	(524)	(147,849)	(257,021)	224,184	
Energy Tax Credits	-	-	-	-			
Federal Income Taxes	180,445	141	(524)	(147,849)	(257,021)	224,184	and the first of the first

Rebuttal Position	T	Tah 4 - C	Operations & Mainte	enance ·		Tab 5 - Net I	Power Cost
	4.13.1	4.13.2	4.13.3	4.13,4	4.13.5	5.1	5.1.1
	IHS Global Insight Escalation - REVISED	(Cont.) IHS Global Insight Escalation - REVISED	(Cont. 2) IHS Global Insight Escalation - REVISED	(Cont. 3) IHS Global Insight Escalation - REVISED	(Cont. 4) IHS Global Insight Escalation - REVISED	Net Power Costs - Restating	Net Power Costs - Pro Forma - REVISED
Operating Revenues:							
General Business Revenues Interdepartmental				1	3.0	-	
Special Sales Other Operating Revenues					A	49,115,714	(45,206,892
Total Operating Revenues						49,115,714	(45,206,892
Operating Expenses:	362,528					2,396,809	9,320,869
Steam Production Nuclear Production					-	2,590,009	5,320,005
Hydro Production Other Power Supply	26,033	168,232 382,058	- -			- 34,894,113	(43,782,095
Fransmission		(1,513)	149,451			310,073	3,202,485
Distribution Customer Accounting			(70,148)	242,188 119,811		-	uje se vilo i <mark>c</mark> e:
Customer Service & Info				(990)	8,070	-	
Sales Administrative & General					- 47,987	-	
Total O&M Expenses	388,561	548,778	79,303	361,009	56,057	37,600,995	(31,258,740
epreciation mortization						- '	
axes Other Than Income			Ť.			-	-
ncome Taxes - Federal ncome Taxes - State	(135,996)	(192,072)	(27,756)	(126,353)	(19,620)	4,030,152	(4,881,853
ncome Taxes - Def Net							
ivestment Tax Credit Adj. lisc Revenue & Expense							
Total Operating Expenses:	252,565	356,706	51,547	234,656	36,437	41,631,146	(36,140,594
Operating Rev For Return:	(252,565)	(356,706)	(51,547)	(234,656)	(36,437)	7,484,568	(9,066,299
Rate Base:							
ectric Plant In Service ant Held for Future Use						-	
sc Deferred Debits						-	
ec Plant Acq Adj ıclear Fuel						•	
epayments						-	
iel Stock aterial & Supplies						- 1	
orking Capital						- !	
eatherization sc Rate Base						-	
Total Electric Plant:			o Sana Sean			-	
ate Base Deductions:							
cum Prov For Deprec cum Prov For Amort						-	
cum Def Income Tax						_	
namortized ITC nistomer Adv For Const							
stomer Service Deposits					- 1	-	
sc Rate Base Deductions						<u> </u>	
Total Rate Base Deductions		in temper - s Administration	i de la compania del compania de la compania del compania de la compania del compania de la compania de la compania de la compania del compania de la compania de la compania de la compania del compania	er tejaset, var 🚅 es Tavijaseta Kasalaskija		_	
Total Rate Base:						_	
timated Return on Equity Impact stimated Price Change	-0.062% 407,757	-0.087% 575,889	-0.013% 83,220	-0.058% 378,844	-0.009% 58,827	1.836% (12,083,577)	-2.223% 14,637,228
AX CALCULATION: perating Revenue	(388,561)	(548,778)	(79,303)	(361,009)	(56,057)	11,514,720	(13,948,152
ther Deductions terest (AFUDC)						, ,,	
erest						-	
hedule "M" Additions hedule "M" Deductions						<u>.</u>	
come Before Tax	(388,561)	(548,778)	(79,303)	(361,009)	(56,057)	11,514,720	(13,948,15
ate Income Taxes							
xable Income	(388,561)	(548,778)	(79,303)	(361,009)	(56,057)	11,514,720	(13,948,152
deral Income Taxes Before Credits	(135,996)	(192,072)	(27,756)	(126,353)	(19,620)	4,030,152	(4,881,853
nergy Tax Credits ederal Income Taxes	(135,996)	(192,072)	(27,756)	(126,353)	(19,620)	4,030,152	(4,881,853

Rebuttal Position	T-L F 11-1-	auror Carr	NAME OF THE PERSON OF THE PERS	Tob C Desert C	on 9 Amortinetia-			
	Tab 5 - Net F 5.2	ower Cost 5.3	6.1	Tab 6 - Depreciati 6.2	on & Amortization 6.2.1	6.2.2		
			- ···					
	James River Royalty Offset	Colstrip #3 Removal	Hydro Decommission -ing	Depreciation and Amortization Reserve to December 2013 Balance - REVISED	(cont.) Depreciation and Amortization Reserve to December 2013 Balance - REVISED	(cont. 2) Depreciation and Amortization Reserve to December 2013 Balance - REVISED		
	Thoyany Onser	remora	Decommission mg					
Operating Revenues: General Business Revenues Interdepartmental Special Sales	-	- - -	- -					
Other Operating Revenues Total Operating Revenues	679,898 679,898	-	-		2016 기업 중에 발생 그렇게 (= 15%) 기업 등 기업 및 보기 기업 (= 1			
Operating Expenses: Steam Production Nuclear Production Hydro Production Other Power Supply Transmission		-				- T		
Distribution Customer Accounting	-	-	-					
Customer Service & Info Sales Administrative & General	-	- - -	- - -		į			
Total O&M Expenses Depreciation Amortization Taxes Other Than Income	-	(428,046) - (41,073)						
Income Taxes - Federal	237,964	41,616	(44,842)					
Income Taxes - State Income Taxes - Def Net		- 113,105	- 48,623					
Investment Tax Credit Adj. Misc Revenue & Expense	-	-	-					
Total Operating Expenses:	237,964	(314,399)	3,781	e Ser Ser Ser Ser Ser Ser Ser Ser Ser Se				
Operating Rev For Return:	441,934	314,399	(3,781)					
Rate Base: Electric Plant In Service Plant Held for Future Use Misc Deferred Debits	-	(28,327,256)						
Elec Plant Acq Adj Nuclear Fuel Prepayments	-	- - -	-					
Fuel Stock Material & Supplies Working Capital	-	- - -	- - -					
Weatherization Misc Rate Base	-	-	-					
Total Electric Plant:	-	(28,327,256)	<u>.</u>					
Rate Base Deductions: Accum Prov For Deprec Accum Prov For Amort Accum Def Income Tax Unamortized ITC Customer Adv For Const	-	18,631,294 - 1,126,971 1,646	(196,210) - (16,555) -	(327,834) - - - -	(5,224,303) - -	(10,916,111) (1,507,887) -		
Customer Service Deposits Misc Rate Base Deductions	The second interest of	-	-					
Total Rate Base Deductions	-	19,759,911	(212,765)	(327,834)	(5,224,303)	(12,423,999)		
Total Rate Base:		(8,567,345)	(212,765)	(327,834)	(5,224,303)	(12,423,999)		
Estimated Return on Equity Impact Estimated Price Change	0.108% (713,487)	0.187% (1,568,476)	0.002% (20,243)	0.004% (40,596)	0.066% (646,923)	0.159% (1,538,458)		
TAX CALCULATION: Operating Revenue Other Deductions	679,898 -	469,119	-					
Interest (AFUDC) Interest	-	-						
Schedule "M" Additions	-	(52,188)						
Schedule "M" Deductions Income Before Tax	679,898	298,029 118,902	128,121 (128,121)					
State Income Taxes Taxable Income	679,898	118,902	- (128,121)					
Federal Income Taxes Before Credits Energy Tax Credits	237,964	41,616	(44,842)					
Federal Income Taxes	237,964	41,616	(44,842)	상사는 전 회의 사고 사물 제작		e alema Mana		

			Tab 6 - Depreciati	on & Amortization				
	6.3	6.3.1	6.3.2	6.4	6.4.1	6.4.2		
	Depreciation Study & Annual Depreciation	(Cont.) Depreciation Study	(Cont. 2) Depreciation Study	Vehicle Depreciation - Depreciation Study	(Cont.) Vehicle Depreication - Depreciation Study	(Cont. 2) Vehicle Depreciation - Depreciation Study		
perating Revenues:								
neral Business Revenues erdepartmental ecial Sales	-	-	-	- -	-	-		
ner Operating Revenues otal Operating Revenues	-		-		-	-		
perating Expenses:					(2.2.2.1)			
am Production	-	-	-	(16,248)	(34,074)	-		
dro Production	-	-	-	(7,515)	(9,318)	-		
ner Power Supply Insmission	•	-		(9,067) (4,684)	-	-		
tribution	-	-	-	(18,634)	- -	-		
stomer Accounting	-	-	-	(10,088)	(16)	-		
stomer Service & Info	-	-	<u>-</u>	(1,548)	-	-		
es ministrative & General	-	-	-	(20,966)				
otal O&M Expenses		-	-	(88,749)	(43,409)			
preciation	2,013,216	-	-	-	-	-		
ortization ces Other Than Income		-	-	-	-	-		
ome Taxes - Federal	(704,626)	-	704,626	31,062	15,193	(132,58		
ome Taxes - State	-	-	(764.026)	-		- 143,76		
ome Taxes - Def Net estment Tax Credit Adi.	-	-	(764,036)	-	•	143,70		
c Revenue & Expense		-	-	*		*		
otal Operating Expenses:	1,308,590	-	(59,410)	(57,687)	(28,216)	11,17		
perating Rev For Return:	(1,308,590)	- WANGE OF THE PROPERTY OF THE	59,410	57,687	28,216	(11,17		
ate Base:								
ctric Plant In Service	-	-	-	-	-	-		
nt Held for Future Use c Deferred Debits	-	-	-	-	-	-		
c Plant Acq Adj	-	-	-		-			
clear Fuel	-	-	*	-	-	-		
payments	-	-		-	-	-		
el Stock terial & Supplies		-	-	-	-	-		
rking Capital	_		-		-	-		
atherization	-	-	-	-	-	-		
c Rate Base otal Electric Plant:	-	-	-		-	-		
te Base Deductions:		(0.040.046)						
cum Prov For Deprec		(2,013,216)	-	-		-		
cum Def Income Tax	-	-	764,036	-	-	(143,76		
amortized ITC	-	-	-	-	-	-		
tomer Adv For Const tomer Service Deposits	-	-	-	-	-	-		
: Rate Base Deductions	-	-	-	-	-	-		
otal Rate Base Deductions		(2,013,216)	764,036	-	-	(143,76		
tal Rate Base:	-	(2,013,216)	764,036	-	_	(143,7)		
		(=,3.15),=10)						
mated Return on Equity Impact imated Price Change	-0.321% 2,112,674	0.025% (249,296)		0.014% (93,133)	0.007% (45,554)	-0.00° 24		
X CALCULATION:	(0.040.610)			00.710	40 400			
erating Revenue ner Deductions	(2,013,216)	-	-	88,749	43,409	-		
erest (AFUDC)	-	-	-	-	-	-		
rest	-	-		-	-			
edule "M" Additions	-	-	2,013,216	-	-	(378,8		
edule "M" Deductions ome Before Tax	(2,013,216)	-	2,013,216	88,749	43,409	(378,8		
te Income Taxes	(2,013,216)	•	- 2,013,216	- 88,749	43,409	- (378,8)		
cable Income	(2,013,210)	-	۷,013,210	00,749	43,408	(3/0,0		
deral Income Taxes Before Credits	(704,626)	-	704,626	31,062	15,193	(132,5		
ergy Tax Credits		-	-	-	-	_		

Rebuttal Position	Tab C. Dann	Tab 7 - Taxes							
	Tab 6 - Depn 6.5	7.1	7.2	7.3	7.4	7.5	7.6		
						•	-		
	Retired Assets								
	Depreciation		Property Tax	Renewable		WA Low			
	Expense Removal -	Interest True	Expense -	Energy Tax	PowerTax	Income Tax	Flow-Through		
	NEW	Up - REVISED	REVISED	Credit	ADIT Balance	Credit	Adjustment		
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		- 10 30 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		-		-			
Depreciation	(28,121)			_		-	-		
Amortization				-		-	-		
Taxes Other Than Income		450,000	108,255	(004.047)	-	39,804	-		
Income Taxes - Federal Income Taxes - State		156,220	(37,889)	(661,917)	-	(13,931)	-		
Income Taxes - Def Net	10,672			-	-	-	-		
Investment Tax Credit Adj.		· -	10 11 11 12 14 15 그리고 11 12 14 15 16 16 17 17 18 18	-	-	-	-		
Misc Revenue & Expense Total Operating Expenses:	(17,449)	156,220	70,366	(661,917)	-	25,873	-		
Total Operating Expenses.	(17,443)	130,220	70,300	(001,917)		25,675			
Operating Rev For Return:	17,449	(156,220)	(70,366)	661,917	<u> </u>	(25,873)	-		
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:		-	The second second		<u> </u>	-	-		
Rate Base Deductions:									
Accum Prov For Deprec				-	-	-	-		
Accum Prov For Amort				-	-	-			
Accum Def Income Tax Unamortized ITC	(5,336)	A. M. S.		-	(1,637,024)		(9,662,969)		
Customer Adv For Const				-	-	-	-		
Customer Service Deposits				-	-	-	-		
Misc Rate Base Deductions				-	-	-	-		
Total Rate Base Deductions	(5,336)			-	(1,637,024)	-	(9,662,969)		
		Adama Ariga.							
Total Rate Base:	(5,336)	Transplacer - Test	ere i populario en en en el como el como el como el como el como e En el como en el como e		(1,637,024)	-	(9,662,969)		
Estimated Return on Equity Impact	0.004%		-0.017%	0.162%	0.021%	-0.006%	0.123%		
Estimated Price Change	(28,831)	252,211	113,603	(1,068,642)	(202,712)	41,770	(1,196,561)		
TAX CALCULATION:									
Operating Revenue	28,121		(108,255)	-	-	(39,804)	-		
Other Deductions				-	-	-	-		
Interest (AFUDC) Interest		(446,342)		-	-	-	-		
Schedule "M" Additions	(28,121)	`		-	-	-	-		
Schedule "M" Deductions	122, 122, 132, 132, 132, 132, 132, 132,	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1							
Income Before Tax		446,342	(108,255)	-	-	(39,804)	-		
State Income Taxes				-	_	_	-		
Taxable Income		446,342	(108,255)	-	-	(39,804)	-		
entrolling of the second		450.000	VOT 200			(40.004)			
Federal Income Taxes Before Credits Energy Tax Credits	그 살았네요? 60	156,220	(37,889)	(661,917)	-	(13,931)	-		
Federal Income Taxes		156,220	(37,889)	(661,917)	•	(13,931)			

Rebuttal Position	Grandon de la constanta de la	Tab 7 - Taxes			Tab 8 - R	ate Base	DOWNSTON ELECTRIC OR PROPERTY OF THE PROPERTY
	7.6.1	7.7	7.8	8.1	8.2	8.3	8.4
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance - REVISED	WA Public Utility Tax Adjustment	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Major Plant Additions - REVISED
Operating Revenues:							
General Business Revenues Interdepartmental			-	-	-	-	
Special Sales	-		-		-	-	
Other Operating Revenues Total Operating Revenues	-	galagajar sakat Kilonia - maa Maria - maria - maa	-	-	-	-	
Operating Expenses:							
Steam Production Nuclear Production			-	-	-	- 1	*
Hydro Production	- (-	-	-	-	
Other Power Supply Fransmission			-	-	-	-	
Distribution			-	_	-		
Customer Accounting	- 9		-	-	-	-	
Customer Service & Info Sales			-	-	-	-	
Administrative & General	_		-	-	168,766	_	1466.60.6624
Total O&M Expenses	•		-	-	168,766	- ;	- 694,623
Depreciation Amortization	1		-	-	-	-	094,023
Taxes Other Than Income	- 1		(807,244)	-	-		
Income Taxes - Federal	- (282,536	138,615	(49,695)	-	(243,118
Income Taxes - State Income Taxes - Def Net	(407,649)	(493,334)	-	-	52,446	-	
Investment Tax Credit Adj.	- '		-	-	-	-	
Misc Revenue & Expense Total Operating Expenses:	(407,649)	(493,334)	(524,709)	138,615	- 171,517	- 1	451,505
Operating Rev For Return:	407,649	493,334	524,709	(138,615)	(171,517)	-	(451,505
Rate Base:							
Electric Plant In Service	-		-	69,500,553	-	-	40,365,002
Plant Held for Future Use Misc Deferred Debits			-	98,976	130,637	-	
Elec Plant Acq Adj	- :		-	-	-	- ;	
Nuclear Fuel	-		-	-	~	- :	
Prepayments Fuel Stock			-	_	-	-	
Material & Supplies	-		-	-	-	- 1	
Working Capital Weatherization			-	-	-	-	
Misc Rate Base	_		-	-	_	_	
Total Electric Plant:	-			69,599,529	130,637	-	40,365,002
Rate Base Deductions: Accum Prov For Deprec	_		_	(39,255,599)		_	(713,307
Accum Prov For Amort	-		-	-	-	-	
Accum Def Income Tax Unamortized ITC	- 4	246,667	-	(3,609,058)	(380,671)	-	
Customer Adv For Const			-	-	-	(481,414)	
Customer Service Deposits	- 5		-	-	-	-	
Misc Rate Base Deductions			-	-	-	- 1	
Total Rate Base Deductions	-	246,667	-	(42,864,657)	(380,671)	(481,414)	(713,307
Total Rate Base:	-	246,667		26,734,872	(250,034)	(481,414)	39,651,696
Estimated Return on Equity Impact Estimated Price Change	0.100% (658,135)	0.118% (765,926)	0.129% (847,125)	-0.358% 3,534,355	-0.039% 245,946	0.006% (59,613)	-0.580% 5,638,989
TAX CALCULATION:	i.						
Operating Revenue	-		807,244	-	(168,766)	-	(694,623
Other Deductions Interest (AFUDC)			-	-	-	-	
Interest	-		•		-	-	
Schedule "M" Additions	-			(28,035)	(294,575)	-	
Schedule "M" Deductions Income Before Tax	- 1	-	807,244	(424,077) 396,042	(321,354) (141,987)	-	(694,623
State Income Taxes	1		_	_	-	_	
Taxable Income	-		807,244	396,042	(141,987)	-	(694,623
Federal Income Taxes Before Credits	_ }		282,536	138,615	(49,695)	_	(243,118
Energy Tax Credits	-		-	-	-	-	
Federal Income Taxes	1 -		282,536	138,615	(49,695)	-	(243,118

Rebuttal Position	Tab 8 - Rate Base								
	8.4.1	8.5	8.5.1	8.6	8.7	8.8	8.9	8.10	
	(Cont.) Major Plant Additions -	Rate Base -	(cont.) Miscellan -eous Rate Base -	Powerdale Hydro	Removal of Colstrip #4	Trojan Unrecover -ed	Customer Service	Reg Asset	
	REVISED	REVISED	REVISED	Removal	AFUDC	Plant	Deposits	Amortiz -ation	
Operating Revenues:									
General Business Revenues	A COMMISSION TO THE			-	-	-	-	-	
Interdepartmental Special Sales				-	-	-	-	-	
Other Operating Revenues				_	-	-	-	(3,000,000)	
Total Operating Revenues	- 43 - 43 - 43 - 43 - 43 - 43 - 43 - 43	ang talah kecamatan <u>.</u>		-	-	-	-	(3,000,000)	
Operating Expenses:									
Steam Production	130.314.33.435.33.33			-	-	-	-	-	
Nuclear Production			•		-	-	-	-	
Hydro Production Other Power Supply				-	-	-	-	-	
Fransmission				-	-	-	-	-	
Distribution				-	-	-	-	-	
Customer Accounting Customer Service & Info		in Santa		-	-	-	-	-	
Sales	1			-	-	-	-	-	
Administrative & General			1,83,548,1111,115		-	-			
Total O&M Expenses Depreciation				-	(17,991)	-	-	-	
Amortization				82,362	-		-		
Taxes Other Than Income	V4 750 005)	•		(00,000)	~	- 00.760	/1 450)	(1.050.000)	
ncome Taxes - Federal ncome Taxes - State	(1,756,825)			(86,068)	-	99,762	(1,459)	(1,050,000)	
ncome Taxes - Def Net	1,904,949			62,067	-	-	-	-	
nvestment Tax Credit Adj.				-	-	-	- 4,169	-	
Misc Revenue & Expense Total Operating Expenses:	148,124	-		58,361	(17,991)	99,762	2,710	(1,050,000)	
Operating Rev For Return:	(148,124)		Vija e sie Atter	(58,361)	17,991	(99,762)	(2,710)	(1,950,000)	
Rate Base:					(260.040)				
Electric Plant In Service Plant Held for Future Use				-	(360,049)	-	-	-	
lisc Deferred Debits			(5,698,348)	(202,652)	-	-	-	_	
lec Plant Acq Adj				-	-	-	-	-	
luclear Fuel repayments		(1,541,203)	(202,075)	-	-	-	-	-	
uel Stock		(6,914,149)	(202,570)	-	-	-	-	_	
Material & Supplies		(6,926,885)		-	-	-	-	-	
Vorking Capital Veatherization		(2,438,704)		-	-	-	-	-	
/isc Rate Base				-	_	-	-	-	
Total Electric Plant:	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(17,820,941)	(5,900,423)	(202,652)	(360,049)	-			
Rate Base Deductions:									
Accum Prov For Deprec				-	-	-	-	-	
Accum Prov For Amort				-	-	-	-	-	
Accum Def Income Tax Jnamortized ITC	(2,536,143)			300,352	-	-	-	-	
Customer Adv For Const				-	-	-	-	-	
ustomer Service Deposits			0.505.400	-	-	(00.040)	(3,361,134)	-	
lisc Rate Base Deductions			3,585,469	-	-	(83,643)	-	-	
Total Rate Base Deductions	(2,536,143)	Balabert Park Chr. 2	3,585,469	300,352		(83,643)	(3,361,134)	-	
Total Rate Base:	(2,536,143)	(17,820,941)	(2,314,954)	97,700	(360,049)	(83,643)	(3,361,134)	_	
stimated Return on Equity Impact	-0.004% (74,908)	0.229% (2,206,758)		-0.016% 106,320	0.009% (73,630)		0.042% (411,832)	-0.478% 3,148,208	
_	(1.7,508)	(2,200,100)	(200,000)	.00,020	(, 5,000)	.55,100	(1,002)	5,. 10,2,00	
AX CALCULATION: Operating Revenue				(82,362)	17,991	-	(4,169)	(3,000,000	
ther Deductions			ani ungalik pinta Tuga. Ngjajajalik katawa	(02,002)		-	(-1,100)	-	
nterest (AFUDC)				-	•	- '	-	-	
terest chedule "M" Additions	694,623			(201,567)	-	-	-		
chedule "M" Additions chedule "M" Deductions	5,714,123			(38,022)	17,991	(285,034)			
come Before Tax	(5,019,500)			(245,907)	~	285,034	(4,169)	(3,000,000	
tate Income Taxes				-	_	-	-	-	
axable income	(5,019,500)			(245,907)	-	285,034	(4,169)	(3,000,000	
ederal Income Taxes Before Credits	(1,756,825)			(86,068)	_	99,762	(1,459)	(1,050,000)	
Energy Tax Credits	(,,,00,020)			(00,000)	-	-	(1,700)	(1,000,000)	
anorg, can oround				(86,068)		99,762	(1,459)	(1,050,000)	

Rebuttal Position	Tab 8 - Rate Base							
		8.12	8.12.1	8.12.2	8.12.3	8.12.4	8.12.5	8.12.6
	Misc. Asset	Adjust December 2013 AMA	(cont.) Adjust December 2013 AMA	(cont. 2) Adjust December 2013 AMA	(cont. 3) Adjust December 2013 AMA	(cont. 4) Adjust December 2013 AMA	(cont. 5) Adjust December 2013 AMA	(cont. 6) Adjust December 2013 AMA
	Sales and Removals - REVISED	to December 2013 Balance	Plant Balances to December 2013 Balance	to December 2013 Balance	to December 2013 Balance	to December 2013 Balance	to December 2013 Balance	to December 2013 Balance
Operating Revenues:								
General Business Revenues Interdepartmental Special Sales		-		•	-		-	-
Other Operating Revenues Total Operating Revenues			<u>.</u>	-	-	-	-	-
Operating Expenses:								
Steam Production Nuclear Production		-	-	-	•	-	-	-
Hydro Production	(6,984)	-	-	-	-	-	-	-
Other Power Supply		-	-	-		-	-	-
ransmission Distribution			-	-	-	-	-	_
Customer Accounting		-	-	-	-	_	-	-
Customer Service & Info		<u>-</u>	-	-		-	-	-
Sales		-	-	-	-	-	-	-
Administrative & General Total O&M Expenses	(6,984)			-		-	-	
Depreciation	(0,00,7	_	-	-	_	-	-	-
Amortization	-	-	-	-	-	-	-	: <u>-</u>
axes Other Than Income	j	~	-	-	-	-	-	-
ncome Taxes - Federal ncome Taxes - State	2,444	-	-	-	-	-	-	-
ncome Taxes - Def Net		_	-	-	_	-	-	_
vestment Tax Credit Adj.		-	-	-	-	-	-	-
lisc Revenue & Expense	(4,540)		-				-	
Total Operating Expenses: Operating Rev For Return:	4,540		_					
Rate Base:	1,575							
lectric Plant In Service		9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
lant Held for Future Use Nisc Deferred Debits		-	-	-	-	-	-	-
lec Plant Acq Adj		_	-	-	-	-	-	-
luclear Fuel	Validation Title	-	-	-	-	-	-	-
repayments		-	-	-	-	-	-	-
uel Stock laterial & Supplies		-	-	-	-	-	-	-
Vorking Capital		-		-	-	-	_	_
Veatherization		-	-	-	-	-	-	-
lisc Rate Base Total Electric Plant:		9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
Rate Base Deductions:								
Accum Prov For Deprec		-		-	-	-	-	-
Accum Def Income Tax			-	_	_	-	-	-
Inamortized ITC		-	-	-	-	-	-	-
ustomer Adv For Const	1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	_	-	-	-	-	-	-
ustomer Service Deposits lisc Rate Base Deductions		-	-	-	-	-	-	-
iso Nate base becautions		-	-	-	-	-	-	_
Total Rate Base Deductions		-		-	_	-	-	-
Total Rate Base:		9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
stimated Return on Equity Impact Stimated Price Change	0.001% (7,329)	-0.116% 1,154,821	-0.044% 432,719	-0.052% 519,803	-0.018% 182,402	-0.002% 23,596	-0.011% 110,843	-0.0359 348,695
TAX CALCULATION:								
Operating Revenue	6,984	<u>-</u>	-	-	-	-	-	-
Other Deductions Interest (AFUDC)		-	-	-	-	-	-	-
nterest (AFODC)		_		-		-	-	-
chedule "M" Additions		<u>-</u>	-	-	-	-	_	-
chedule "M" Deductions	6.004	_	<u>-</u>		-	-		-
come Before Tax	6,984	-	-	-	-	*		*
				_	_	-	-	-
tate Income Taxes		-	-					
	6,984	-	-	-	-	-	-	-
State Income Taxes axable Income	6,984	-	-	-	•	-	-	-
	and a facility for the first of		<u>.</u>	- - -	-	- -	-	- -

Rebuttal Position	Tab 8 - RB	Tab 9 - Prod	uction Factor
	8.13	9.1	9.1.1
		value de la companya	
	Investor		(01)
	Supplied Working	Production Factor -	(Cont.) Production
	Capital	REVISED	Factor - REVISED
Operating Revenues: General Business Revenues			
Interdepartmental	-	•	in the second
Special Sales	-	173,127	- 5.575
Other Operating Revenues Total Operating Revenues	-	173,127	5,575
Operating Expenses: Steam Production	_	434,767	namana ar Yelisti.
Nuclear Production	-		
Hydro Production	-		•
Other Power Supply Transmission		592,290 194,367	
Distribution	-		
Customer Accounting Customer Service & Info	-		
Sales	-		
Administrative & General	-	4 004 404	
Total O&M Expenses Depreciation		1,221,424 5,369	
Amortization	-		
Taxes Other Than Income Income Taxes - Federal		- (368,783)	(16,746)
Income Taxes - Pederal		(300,763)	(10,740)
Income Taxes - Def Net	-		14,725
Investment Tax Credit Adj. Misc Revenue & Expense			
Total Operating Expenses:	-	858,010	(2,020)
Operating Rev For Return:		(684,883)	7,595
Operating Nev For Neturn.		(66 1,666)	
Rate Base:			
Electric Plant In Service Plant Held for Future Use	-	312,021	
Misc Deferred Debits	-		
Elec Plant Acq Adj	-		
Nuclear Fuel Prepayments	-		
Fuel Stock	-		
Material & Supplies Working Capital	31,018,483		
Weatherization	31,010,403		
Misc Rate Base	-	-	
Total Electric Plant:	31,018,483	312,021	gran i na mga ng-kali Sa Sagaran sa Sagaran i
Rate Base Deductions:			
Accum Prov For Deprec	-	(5,514)	
Accum Prov For Amort Accum Def Income Tax	-		(19,604)
Unamortized ITC	-		
Customer Adv For Const Customer Service Deposits] -		
Misc Rate Base Deductions	-		1.0
Total Rate Base Deductions	-	(5,514)	(19,604)
Total Nate Base Deductions		(5,514)	(15,505)
Total Rate Base:	31,018,483	306,508	(19,604)
Estimated Return on Equity Impact	-0.375%	-0.172%	The state of the s
Estimated Price Change	3,841,004	1,143,675	(14,690)
TAX CALCULATION:			
Operating Revenue	-	(1,053,666)	5,575
Other Deductions Interest (AFUDC)	<u>-</u>		
Interest	-		
Schedule "M" Additions	- 1		5,369 44,170
Schedule "M" Deductions Income Before Tax	<u> </u>	(1,053,666)	44,170 (33,226)
State Income Taxes Taxable Income		- (1,053,666)	- (33,226)
I ANADIO INCOME	_	(1,000,000)	(33,220)
Federal Income Taxes Before Credits	-	(368,783)	(11,629) (5,117)
Energy Tax Credits Federal Income Taxes] -	(368,783)	(5,117) (16,746)
. Jac. al moome Taxes	L	,000,700/	110,1 10/

mary of Restating Adjustments				Ta	ab 3 - Revenue	TO AND THE PROPERTY OF THE PRO		
		3.1	3.2	3.3	3.4	3.5	3.6	3.7
	Total Restating Adjust - ments	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	Renewable Energy Credit and Renewable Energy Attribute Revenue	Wheeling Revenue	Ancillary Revenue
Operating Revenues: General Business Revenues Interdepartmental Special Sales	3,905,479 - 49,115,714	(5,692,761)	(7,427,584)	17,025,825				
Other Operating Revenues Total Operating Revenues	(5,636,807) 47,384,386	(5,692,761)	(7,427,584)	17,025,825		(2,253,339) (2,253,339)	(213,923) (213,923)	-
Operating Expenses: Steam Production Nuclear Production Hydro Production Other Power Supply Transmission Distribution Customer Accounting Customer Service & Info Sales	2,343,667 - (28,190) 34,773,731 303,886 (371,810) 402,258 (10,683,513)						(112,130)	
Administrative & General Total O&M Expenses Depreciation Amortization	(1,244,666) 25,495,364 1,567,179	***	-	-	~	-	(112,130)	-
Taxes Other Than Income Income Taxes - Federal Income Taxes - State Income Taxes - Def Net	(41,073) 7,876,637 - (1,355,704)	(1,992,466) -	(2,599,655)	5,959,039 -	- -	(788,669)	(35,628)	-
Investment Tax Credit Adj. Misc Revenue & Expense Total Operating Expenses:	(3,490)	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)	(147,757)	
Operating Rev For Return:	13,845,473	(3,700,295)	(4,827,930)	11,066,786	· _	(1,464,670)	(66,166)	-
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	63,205,959 - (5,468,735) - (1,743,279) (6,914,149) (6,926,885) 28,579,779							
Misc Rate Base Total Electric Plant:	70,732,691	-						-
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	(39,105,769) (1,507,887) (13,295,813) 1,646 (481,414) (3,361,134) 3,501,826							
Total Rate Base Deductions	(54,248,545)	-	-	-	m.	-	-	
Total Rate Base:	16,484,146		_	_	-		-	
Estimated Return on Equity Impact Estimated Price Change	3.123% (20,311,816)		-1.184% 7,794,527	2.714% (17,866,946)		-0.359% 2,364,660	-0.016% 106,822	0.000% -
TAX CALCULATION: Operating Revenue Other Deductions Interest (AFUDC) Interest	20,366,406	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)	(101,794)	-
Schedule "M" Additions Schedule "M" Deductions Income Before Tax	1,307,442 541,076 22,504,677	(5,692,761)	(7,427,584)	17,025,825		(2,253,339)	(101,794)	-
State Income Taxes Taxable Income	22,504,677	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)	- (101,794)	-
Federal Income Taxes Before Credits Energy Tax Credits	7,876,637	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)	(35,628)	-
Federal Income Taxes	7,876,637	(1,992,466)	(2,599,655)	5,959,039		(788,669)	(35,628)	-

imary of Restating Adjustments				T	ab 4 - Operation	s & Maintenance		
	3.8	3.9	4.1	4.2	4.3	4.4	4.5	4.6
	Schedule 300 Fee Change - REVISED	Wind Wake Loss Revenues	Miscellan - eous Expense & Revenue	General Wage Increase - Restating	General Wage Increase - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Revenue and Expense Removal
Operating Revenues: General Business Revenues Interdepartmental Special Sales		(44.400)					(4E0 44E\	
Other Operating Revenues Total Operating Revenues		(11,430) (11,430)	-	-		-	(158,115) (158,115)	-
Operating Expenses: Steam Production Nuclear Production Hydro Production Other Power Supply Transmission Distribution			(571) (125)	(8,712) (4,029) (4,862) (2,512) (9,992)		(5,011)	(2,678)	and the second s
Customer Accounting Customer Service & Info Sales	17 (8)		(1,703) (2,911)	(5,409) (830)		(330)		(10,677,589)
Administrative & General Total O&M Expenses Depreciation Amortization		-	(9,144) (14,454)	(11,243) (47,589)	_	(5,341)	(2,678)	(10,677,589)
Taxes Other Than Income Income Taxes - Federal Income Taxes - State Income Taxes - Def Net Investment Tax Credit Adj.	-	(4,001) -	7,740 -	16,656	-	1,869 -	(54,403)	3,753,899 -
Misc Revenue & Expense Total Operating Expenses:		(4,001)	(7,660) (14,374)	(30,933)		(3,471)	(57,081)	(6,923,689)
Operating Rev For Return:	Para Laboratoria Laboratoria	(7,430)	14,374	30,933		3,471	(101,034)	6,923,689
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	3 A S A S A S A S A S A S A S A S A S A	-		-	-	-	-	-
Total Rate Base:		_	-	-	_	-	_	<u>-</u>
Estimated Return on Equity Impact Estimated Price Change	0.000%	-0.002% 11,995	0.004% (23,206)	0.008% (49,940)	0.000%	0.001% (5,605)	-0.025% 163,116	1.698% (11,178,058)
TAX CALCULATION: Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" Additions	-	(11,430)	22,114	47,589	-	5,341	(155,437)	10,677,589 47,838
Schedule "M" Deductions		(44.420):	22.444	47,589		5,341	(155,437)	10,725,427
Income Before Tax State Income Taxes Taxable Income		(11,430) - (11,430)	22,114 - 22,114	47,589	-	5,341 - 5,341	(155,437) - (155,437)	10,725,427
Federal Income Taxes Before Credits		(4,001)	7,740	16,656		1,869	(54,403)	3,753,899
Energy Tax Credits Federal Income Taxes		(4,001)	7,740	16,656	us	1,869	(54,403)	3,753,899

State Income Taxes Taxable Income

Federal Income Taxes Before Credits Energy Tax Credits Federal Income Taxes

nary of Restating Adjustments							
iary of Nestating Adjustments	4.7	4.0	Tab 4	4.11.1			
	4.7	4.8	4.9	4.10	4.11	4.11.1	4.12
			Membershi				
	Insurance Expense	Advertising	ps &	Uncollectible Expense	Legal Expenses - REVISED	(Cont.) Legal Expenses - REVISED	Collection Agency Fee REVISED
Operating Revenues: General Business Revenues Interdepartmental							
Special Sales Other Operating Revenues Total Operating Revenues	-	-		-			
		······································					
Operating Expenses: Steam Production					8,569		
Nuclear Production Hydro Production					(343)		
Other Power Supply	(39,319)				(61,551)		
Transmission Distribution	118,385 (313,797)				(5,247) (29,261)		
Customer Accounting Customer Service & Info		(305)		422,425	(2,949)		
Sales		, ,					
Administrative & General Total O&M Expenses	(1,558,082) (1,792,813)	(97) (402)	1,497 1,497	422,425	825,130 734,347	(640,527) (640,527)	
Depreciation	(1,1.22,0.3)	(.52)	.,	,			
Amortization Taxes Other Than Income							
Income Taxes - Federal Income Taxes - State	188,052	141	(524)	(147,849)	(257,021)	224,184	
Income Taxes - Def Net		•	-	-			
Investment Tax Credit Adj. Misc Revenue & Expense							
Total Operating Expenses:	(1,604,761)	(261)	973	274,576	477,325	(416,342)	
Operating Rev For Return:	1,604,761	261	(973)	(274,576)	(477,325)	416,342	
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:	-	-	-				1000
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	0.394%	0.000%	0.000%	-0.067%	-0.117%	0.102% (673.171)	0.0
Estimated Price Change	(2,590,832)	(422)	1,570	443,294	770,625	(672,171)	
TAX CALCULATION: Operating Revenue Other Deductions Interest (AFUDC)	1,792,813	402	(1,497)	(422,425)	(734,347)	640,527	
Interest							
	1						
Schedule "M" Additions Schedule "M" Deductions Income Before Tax	1,255,521 537,292	402	(1,497)	(422,425)	(734,347)	640,527	

402

141

141

537,292

188,052

188,052

(1,497)

(524)

(524)

(422,425)

(147,849)

(147,849)

(734,347)

(257,021)

(257,021)

640,527

224,184

224,184

Operating Revenues:
General Business Revenues
Interdepartmental
Special Sales
Other Operating Revenues
Total Operating Revenues
Operating Expenses:
Steam Production
Nuclear Production
Hydro 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 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 5 - Net F	
4,13.1	4.13.2	4.13.3	4.13.4	4.13.5	5.1	5.1.1
		(Cont. 2) IHS				
IHS Global Insight	(Cont.) IHS Global Insight	Global	(Cont. 3) IHS	(Cont. 4) IHS Global Insight	Net Power	Net Power Costs - Pro
Escalation -	Escalation -	Escalation -	Escalation -	Escalation -	Costs -	Forma -
REVISED	REVISED	REVISED	REVISED	REVISED	Restating	REVISED
					49,115,714	
	and strongering a second secon				49,115,714	
					2,396,809	
					34,894,113	
					310,073	
					27.000.005	
				- i - i - i - i - i - i - i - i - i - i	37,600,995	
					4,030,152	
					•	
Assistant page	Algeria de la Periodo de la Compania		- 18 - 18 - 19 - HELVE, 18 - 14 S		41,631,146	
					7,484,568	
		Nicaski svetili.			-	
The state of the s		a jerneja i sasiletni ^a Postorio sasiletnia	er og granden frager State og skalender	. A J	-	
0.000%	0.000%				1.836%	
	-		-		(12,083,577)	
					11,514,720	
			. 41 J. HOVĀ. S 144 J. J. HOVĀ.		11,014,120	
					11,514,720	
					-	
					11,514,720	
					4,030,152	
					4,030,152	
L					Basewanne workerness of the comment	

mary of Restating Adjustments	Tab 5 - Net P	Ower Cost		Tab 6 - Depreciati	on & Amortization	
	5.2	5.3	6.1	6.2	6.2.1	6.2.2
	James River Royalty Offset	Colstrip #3 Removal	Hydro Decommission -ing	Depreciation and Amortization Reserve to December 2013 Balance - REVISED	(cont.) Depreciation and Amortization Reserve to December 2013 Balance - REVISED	(cont. 2) Depreciation and Amortization Reserve to December 2013 Balance - REVISED
Operating Revenues: General Business Revenues Interdepartmental Special Sales Other Operating Revenues Total Operating Revenues						
Total Operating Revenues	-		-	STATES AND AND AND		
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	-	(428,046)	-			
Amortization						
Taxes Other Than Income Income Taxes - Federal	_	(41,073) 41,616	-			
Income Taxes - State Income Taxes - Def Net	-	113,105	-			
Investment Tax Credit Adj.		115,105				
Misc Revenue & Expense Total Operating Expenses:	_	(314,399)	-		aka dapengsa na ngagapa dapenah Ngagapapan na ngakata na na 2499 d	aligi i territa di manganta di Angara. Angaran di mangantan di Angaran d
Operating Rev For Return:	-	314,399	<u> </u>		- Main - Hina linus in	
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		(28,327,256)	·			
Total Electric Plant:	-	(28,327,256)				
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		18,631,294 1,126,971 1,646		(327,834)	(5,224,303)	(10,916,111) (1,507,887)
Total Rate Base Deductions		19,759,911	-	(327,834)	(5,224,303)	(12,423,999)
Total Rate Base:		(8,567,345)		(327,834)	(5,224,303)	(12,423,999)
i Otal Nate Dase;		(0,001,045)	1	{321,634}	(3,224,303)	(12,423,999)
Estimated Return on Equity Impact Estimated Price Change	0.000%	0.187% (1,568,476)	B	0.004% (40,596)	0.066% (646,923)	
TAX CALCULATION: Operating Revenue Other Deductions Interest (AFUDC) Interest		469,119	-			
Schedule "M" Additions Schedule "M" Deductions		(52,188) 298,029				
Income Before Tax	-	118,902	-			
State Income Taxes Taxable Income	a	118,902				
Federal Income Taxes Before Credits	-	41,616	-			
Energy Tax Credits Federal Income Taxes	_	41,616	_			

	Adjustments

mary or Nestating Adjustments			Tab 6 - Depreciati	on & Amortization		***************************************
	6.3	6.3.1	6.3.2	6.4	6.4.1	6.4.2
						•
					(0())((0 (0)) (- (-1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
		(0()	(0 (0)	Vehicle	(Cont.) Vehicle	(Cont. 2) Vehicle
	Depreciation	(Cont.)	(Cont. 2)	Depreciation -	Depreication -	Depreciation -
	Study & Annual	Depreciation	Depreciation	Depreciation	Depreciation Study	Depreciation
	Depreciation	Study	Study	Study	Study	Study
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	_	-	
Operating Expenses:				. (40.040)	(04.074)	
Steam Production	1			(16,248)	(34,074)	
Nuclear Production Hydro Production				(7,515)	(9,318)	
Other Power Supply				(9,067)	(3,510)	
Transmission				(4,684)		
Distribution				(18,634)		
Customer Accounting				(10,088)	(16)	
Customer Service & Info				(1,548)	, -,	
Sales						
Administrative & General				(20,966)		
Total O&M Expenses		-	•	(88,749)	(43,409)	-
Depreciation	2,013,216				•	
Amortization						
Taxes Other Than Income	(704,626)		704 606	24.062	15 100	/420 EOE\
Income Taxes - Federal Income Taxes - State	(104,626)	-	704,626	31,062	15,193	(132,585)
Income Taxes - State Income Taxes - Def Net		-	(764,036)	-	-	143,764
Investment Tax Credit Adj.			(104,030)			140,104
Misc Revenue & Expense						
Total Operating Expenses:	1,308,590	-	(59,410)	(57,687)	(28,216)	11,179
, , ,				· · · · · · · · · · · · · · · · · · ·		
Operating Rev For Return:	(1,308,590)	-	59,410	57,687	28,216	(11,179)
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		(2,013,216)				
Accum Prov For Amort			704.000			/440.704
Accum Def Income Tax			764,036			(143,764)
Unamortized ITC Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	(2,013,216)	764,036	-	-	(143,764)
Total Data Bass		(2.042.242)	764,036			/440 704)
Total Rate Base:		(2,013,216)	704,030	-		(143,764)
Estimated Return on Equity Impact	-0.321%	0.025%	0.005%	0.014%	0.007%	-0.001%
Estimated Price Change	2,112,674	(249,296)	(1,305)	(93,133)	(45,554)	246
		(= -1=-3)	(.,==3/	(,:)	,, 1)	•
TAX CALCULATION:						
Operating Revenue	(2,013,216)	-	-	88,749	43,409	-
Other Deductions						
Interest (AFUDC)						
Interest			0.040.040			(070.044)
Schedule "M" Additions			2,013,216			(378,814)
Schedule "M" Deductions Income Before Tax	(2,013,216)	_	2,013,216	88,749	43,409	(378,814)
	(2,013,210)	-	2,010,210	00,143	40,403	(570,014)
State Income Taxes	_	-	-	-	-	-
Taxable Income	(2,013,216)	-	2,013,216	88,749	43,409	(378,814)
	1			, ,	, ,	
Federal Income Taxes Before Credits	(704,626)	-	704,626	31,062	15,193	(132,585)
Energy Tax Credits	/me		70:		,	/400 ====
Federal Income Taxes	(704,626)		704,626	31,062	15,193	(132,585)

Summary	Ωf	Rectating	Adjustments
Summary	O1	Restaund	Adiusinients

nmary of Restating Adjustments	Tab 6 - Depn Tab 7 - Taxes							
	6.5	7.1	7.2	7.3	7.4	7.5	7.6	
				-				
	Retired Assets Depreciation		Droporty Tay	Renewable		WA Low		
	Expense Removal -	Interest True	Property Tax Expense -	Energy Tax	PowerTax	Income Tax	Flow-Through	
	NEW	Up - REVISED	REVISED	Credit	ADIT Balance	Credit	Adjustment	
Operating Revenues:								
General Business Revenues								
Interdepartmental								
Special Sales Other Operating Revenues								
Total Operating Revenues				-		-	-	
Operation Evenence								
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	24.8006 P.31.637.45 Pro. 3-76.77	ustavitas kā itai				-	-	
Depreciation								
Amortization								
Taxes Other Than Income Income Taxes - Federal		480,166			_			
Income Taxes - Federal		460,100		-	-	-	-	
Income Taxes - Def Net								
Investment Tax Credit Adj.								
Misc Revenue & Expense		480,166			-			
Total Operating Expenses:	Litrotti Avanimotana pata	400,100						
Operating Rev For Return:		(480,166)		-	-	_	_	
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:	194 - Bartheire	the management of	and in the second	-	-		-	
Bata Basa Dadications								
Rate Base Deductions: Accum Prov For Deprec								
Accum Prov For Amort								
Accum Def Income Tax					(1,637,024)		(9,662,969)	
Unamortized ITC Customer Adv For Const								
Customer Service Deposits								
Misc Rate Base Deductions								
Total Pata Paga Paduations				-	(1.627.024)		(0.662.060)	
Total Rate Base Deductions				*	(1,637,024)	<u>.</u>	(9,662,969)	
Total Rate Base:				-	(1,637,024)		(9,662,969)	
Estimated Return on Equity Impact	0.000%	-0.118%	0.000%	0.000%	0.021%	0.000%	0.123%	
Estimated Price Change		775,212		-	(202,712)	-	(1,196,561)	
TAY CALCULATION								
TAX CALCULATION: Operating Revenue				_	_	-	_	
Other Deductions				-	-	-	-	
Interest (AFUDC)								
Interest		(1,371,904)						
Schedule "M" Additions Schedule "M" Deductions								
Income Before Tax		1,371,904	. 74.58, 13.68, 14.78 P. 14.	•	-	-	-	
Ctata Incomo Tanto								
State Income Taxes Taxable Income		1,371,904			-	-	-	
. axable moonie		,,571,504		=	-	-	•	
Federal Income Taxes Before Credits		480,166		-	-	-	-	
Energy Tax Credits		490 160	克拉斯 医阿斯					
Federal Income Taxes	1 32 1 3 4 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	480,166	- '	-	-	-	-	

^	- · · · ·		
Summary of	Restating	Adjustments	

imary of Restating Adjustments		Tab 7 - Taxes		Tab 8 - Rate Base					
	7.6.1	7.7	7.8	8.1	8.2	8.3	8.4		
	(cont.) Flow- Through	Remove Deferred State Tax Expense & Balance -	WA Public Utility Tax	Jim Bridger Mine Rate	Environmental	Customer Advances for	Major Plant Additions -		
	Adjustment	REVISED	Adjustment	Base	Remediation	Construction	REVISED		
Operating Revenues: General Business Revenues Interdepartmental Special Sales Other Operating Revenues Total 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					168,766				
Total O&M Expenses Depreciation Amortization	-		-	-	168,766	-			
Taxes Other Than Income Income Taxes - Federal	-		-	138,615	(49,695)	•			
Income Taxes - State Income Taxes - Def Net Investment Tax Credit Adj.	(407,649)	(493,334)	-	-	52,446	* :	÷		
Misc Revenue & Expense Total Operating Expenses:	(407,649)	(493,334)	<u> </u>	138,615	171,517	-	Section Section		
Operating Rev For Return:	407,649	493,334	-	(138,615)	(171,517)	· ·			
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				69,500,553 98,976	130,637				
Total Electric Plant:	-	i sport i	-	69,599,529	130,637	-			
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		246,667		(39,255,599) (3,609,058)	(380,671)	(481,414)			
Total Rate Base Deductions	-	246,667	_	(42,864,657)	(380,671)	(481,414)	A POTENTIAL PROPERTY OF THE		
Total Rate Base:	-	246,667	_	26,734,872	(250,034)	(481,414)			
Estimated Return on Equity Impact Estimated Price Change	0.100% (658,135)	0.118%	0.000%		-0.039% 245,946	0.006% (59,613)	0.000% -		
TAX CALCULATION: Operating Revenue Other Deductions Interest (AFUDC)	-		-	-	(168,766)	- - :			
Interest Schedule "M" Additions Schedule "M" Deductions Income Before Tax	-		-	(28,035) (424,077) 396,042	(294,575) (321,354) (141,987)	-			
State Income Taxes Taxable Income	-		- -	- 396,042	- (141,987)	-			
Federal Income Taxes Before Credits Energy Tax Credits Federal Income Taxes	-		-	138,615 138,615	(49,695) (49,695)				
, sacrai moonie rakes	L	-	_	100,010	(-70,000)				

Summary	of Restating	Adjustments
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mary of Restating Adjustments		menanonamo moleculo thin	·	Tab 8 - Rat	o Raco			
	8.4.1	8.5	8.5.1	8.6	8.7	8.8	8.9	8.10
	(Cont.) Major Plant Additions - REVISED	Miscellan - eous Rate Base - REVISED	(cont.) Miscellan - eous Rate Base - REVISED	Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecover - ed Plant	Customer Service Deposits	Reg Asset Amortiz -ation
Operating Revenues: General Business Revenues Interdepartmental Special Sales Other Operating Revenues								(3,000,000)
Total Operating Revenues	18		Angelia de la companya de la company	-	-		N#	(3,000,000)
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				-	(17,991)	-	-	-
Amortization Taxes Other Than Income Income Taxes - Federal Income Taxes - State Income Taxes - Def Net				-	-	99,762	(1,459) -	(1,050,000)
Investment Tax Credit Adj. Misc Revenue & Expense							4,169	
Total Operating Expenses:	100,50				(17,991)	99,762	2,710	(1,050,000)
Operating Rev For Return:				_	17,991	(99,762)	(2,710)	(1,950,000)
Rate Base: Electric Plant In Service Plant Held for Future Use Misc Deferred Debits Elec Plant Acq Adj Nuclear Fuel Prepayments Fuel Stock		(1,541,203) (6,914,149)	(5,698,348) (202,075)		(360,049)			
Material & Supplies Working Capital Weatherization Misc Rate Base		(6,926,885) (2,438,704)						
Total Electric Plant:	8 1 1 4 1 7 1 8 1 4 8 4 8 4 8 4 8 4 8 4 8 4 8 4 8 8 8 8	(17,820,941)	(5,900,423)	-	(360,049)		-	-
Rate Base Deductions: Accum Prov For Deprec Accum Prov For Amort Accum Def Income Tax Unamortized ITC Customer Adv For Const				*			(2.00/.10.1)	
Customer Service Deposits Misc Rate Base Deductions			3,585,469			(83,643)	(3,361,134)	
Total Rate Base Deductions			3,585,469	-	Apr.	(83,643)	(3,361,134)	
Total Rate Base:		(17,820,941)	(2,314,954)	-	(360,049)	(83,643)	(3,361,134)	-
Estimated Return on Equity Impact Estimated Price Change	0.000%	0.229% (2,206,758)	0.029% (286,660)	0.000% -	0.009% (73,630)	-0.023% 150,705	0.042% (411,832)	-0.478% 3,148,208
TAX CALCULATION: Operating Revenue Other Deductions Interest (AFUDC)				-	17,991	-	(4,169)	(3,000,000)
Interest (APODC) Interest Schedule "M" Additions Schedule "M" Deductions Income Before Tax				-	17,991	(285,034) 285,034	(4,169)	(3,000,000)
State Income Taxes Taxable Income				-	- -	285,034	(4,169) - (4,169)	(3,000,000)
Federal Income Taxes Before Credits Energy Tax Credits Federal Income Taxes				<u>-</u>	<u>.</u>	99,762 99,762	(1,459) (1,459)	(1,050,000) (1,050,000)
redetal income raxes	L	-		_		33,10∠	(1,409)	(1,000,000)

imary of Restating Adjustments		Tab 8 - Rate Base						
	8.11 Misc. Asset Sales and Removals - REVISED	8.12 Adjust December 2013 AMA Plant Balances to December 2013 Balance	8.12.1 (cont.) Adjust December 2013 AMA Plant Balances to December 2013 Balance	8.12.2 (cont. 2) Adjust December 2013 AMA Plant Balances to December 2013 Balance	8.12.3 (cont. 3) Adjust December 2013 AMA Plant Balances to December 2013 Balance	8.12.4 (cont. 4) Adjust December 2013 AMA Plant Balances to December 2013 Balance	8.12.5 (cont. 5) Adjust December 2013 AMA Plant Balances to December 2013 Balance	8.12.6 (cont. 6) Adjust December 2013 AMA Plant Balances to December 2013 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 Transmission Distribution Customer Accounting Customer Service & Info Sales	(6,984)							
Administrative & General Total O&M Expenses	(6,984)	-	_		-	-	-	-
Depreciation Amortization Taxes Other Than Income Income Taxes - Federal	2,444	<u>-</u>	-	-	-	-	-	-
Income Taxes - State Income Taxes - Def Net Investment Tax Credit Adj.		-	•	*	-	-		-
Misc Revenue & Expense Total Operating Expenses:	(4,540)	-	-	т.	-	-	-	-
Operating Rev For Return:	4,540	_	-	-		_	_	_
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		9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
Misc Rate Base Total Electric Plant:		9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
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:		9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
Estimated Return on Equity Impact Estimated Price Change	0.001% (7,329)		-0.044% 432,719	-0.052% 519,803	-0.018% 182,402	-0.002% 23,596		-0.035% 348,695
TAX CALCULATION: Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" Additions	6,984	-	-	-	-	-	-	-
Schedule "M" Deductions Income Before Tax	6,984		-	-	*		<u>.</u>	
State income Taxes Taxable Income	6,984	· ·	-	-	-	-	-	-
Federal Income Taxes Before Credits Energy Tax Credits	2,444	-	-	-	-	-	-	-
Federal Income Taxes	2,444		-	ur Notes de California de La California de California de California de California de California de California de C		-	**	_

nary of Restating Adjustments	T-b 0 DD	Teh O. Dead	iction Factor
	Tab 8 - RB 8.13	9.1	uction Factor 9.1.1
	1		
	Investor Supplied	Production Factor -	(Cont.) Production
	Working Capital		Factor - REVISED
Operating Revenues:			
General Business Revenues			
Interdepartmental			
Special Sales Other Operating Revenues			
Total Operating Revenues		integral (enty) i 🕒 entr	
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:	-		aguera i Telata pi Telepisea⊊a (h. Aleesta a la santa i Aleesta a Santaia
Operating Rev For Return:			
Rate Base: Electric Plant In Service			
Plant Held for Future Use			
Misc Deferred Debits Elec Plant Acq Adj	PACE PACE PACE PACE PACE PACE PACE PACE		
Nuclear Fuel			
Prepayments			
Fuel Stock Material & Supplies			
Working Capital	31,018,483		
Weatherization Misc Rate Base			
Total Electric Plant:	31,018,483	err i i i i	
Pata Paga Daductions			
Rate Base Deductions: Accum Prov For Deprec	-		
Accum Prov For Amort	NAME OF TAXABLE PARTY.		
Accum Def Income Tax Unamortized ITC			
Customer Adv For Const			
Customer Service Deposits Misc Rate Base Deductions			
MISC Rate base beductions			
Total Rate Base Deductions			
Total Rate Base:	31,018,483		
Estimated Return on Equity Impact	-0.375%	0.000%	0.000%
Estimated Price Change	3,841,004		
TAX CALCULATION:	and the same of th		
Operating Revenue	-		
Other Deductions			
Interest (AFUDC) Interest			
Schedule "M" Additions			
Schedule "M" Deductions Income Before Tax	-		esta periodi (e especial) (e). 1986 - 1888 (e). 1886 (e). 486 (e).
State Income Taxes Taxable Income	-		
	-		
Federal Income Taxes Before Credits	-		
Energy Tax Credits Federal Income Taxes	-		
	Bernande		

mary of Pro Forma Adjustments				Та	b 3 - Revenue		······································	
		3.1	3.2	3.3	3.4	3.5	3.6	3.7
	Total Pro Forma Adjust- ments	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	Renewable Energy Credit and Renewable Energy Attribute Revenue	Wheeling Revenue	Ancillary Revenue
Operating Revenues: General Business Revenues	_							
Interdepartmental	_							
Special Sales	(45,033,765)							
Other Operating Revenues	1,214,559						449,017	41,326
Total Operating Revenues	(43,819,207)	-	~		-	-	449,017	41,326
Operating Expenses: Steam Production Nuclear Production Hydro Production	10,344,042 - 298,735							·
Other Power Supply	(42,681,698)							
Transmission Distribution	3,609,907 431,095							
Customer Accounting	260,058							
Customer Service & Info	28,600							
Sales	-							
Administrative & General Total O&M Expenses	361,201 (27,348,060)							
Depreciation	671,872	_	-	-	-	-	-	-
Amortization	82,362							
Taxes Other Than Income	(659,185)				(004)		457.450	44.404
Income Taxes - Federal Income Taxes - State	(8,672,160)	-	-	_	(681)	-	157,156	14,464
Income Taxes - State	2,336,293	-			295,256			_
Investment Tax Credit Adj.	-							
Misc Revenue & Expense	(776,049)				(776,049)		457.450	44.464
Total Operating Expenses:	(34,364,928)			-	(481,473)		157,156	14,464
Operating Rev For Return:	(9,454,279)	-		-	481,473	•	291,861	26,862
Rate Base:								
Electric Plant In Service	40,677,024							
Plant Held for Future Use	-							
Misc Deferred Debits	(202,652)							
Elec Plant Acq Adj Nuclear Fuel	-							
Prepayments								
Fuel Stock	-							
Material & Supplies	-							
Working Capital Weatherization	_							
Misc Rate Base								
Total Electric Plant:	40,474,372		-	-	-	-		-
Rate Base Deductions:								
Accum Prov For Deprec	(915,031)							
Accum Prov For Amort	-							
Accum Def Income Tax	(2,124,465)				152,821			
Unamortized ITC Customer Adv For Const	_							
Customer Service Deposits	_							
Misc Rate Base Deductions	(402,746)				(402,746)			
Total Rate Base Deductions	(3,442,242)		_	-	(249,925)			-
Total Rate Base:	37,032,130	-	-	-	(249,925)			_
					1=:3:==)			
Estimated Return on Equity Impact Estimated Price Change	-2.659% 19,849,279	0.000% -	0.000%	0.000%	0.121% (808,270)	0.000%	0.072% (471,200)	0.007% (43,367)
TAX CALCULATION: Operating Revenue Other Deductions	(15,790,146)	· -	-	-	776,049		449,017	41,326
Interest (AFUDC)								
Interest	925,563							
Schedule "M" Additions	470,363				58			
Schedule "M" Deductions Income Before Tax	6,626,445 (22,871,791)	-	-	-	778,052 (1,945)	-	449,017	41,326
State Income Tayor								
State Income Taxes Taxable Income	(22,871,791)		-	-	(1,945)	-	449,017	41,326
Federal Income Taxes Before Credits	(8,005,126)	-	` <u>-</u>	-	(681)	-	157,156	14,464
Energy Tax Credits Federal Income Taxes	(667,033) (8,672,160)	_	-	-	(681)	_	157,156	14,464
. Sacrai moonie rakes	(3,0,2,100)	L	_		(001)		, , , , , , , , , , , , , , , , , , , ,	, ,,-TQ-f

mary of Pro Forma Adjustments	Tab 3 -	Revenue	Tab 4 - Operations & Maintenance							
	3.8	3.9	4.1	4.2	4.3	4.4	4.5	4.6		
	Schedule 300 Fee	Wind Wake	Miscellan -	General Wage	General Wage	Irrigation	Remove Non-	DSM Revenue		
	Change -	Loss	eous Expense	Increase -	Increase - Pro		Recurring	and Expense		
	REVISED	Revenues	& Revenue	Restating	Forma	Program	Entries	Removal		
Operating Revenues:										
General Business Revenues										
Interdepartmental										
Special Sales Other Operating Revenues	1,423	37,319								
Total Operating Revenues	1,423	37,319				-	-	-		
Operating Expenses:										
Steam Production					225,878					
Nuclear Production					104,470					
Hydro Production Other Power Supply					126,049					
Transmission					65,116					
Distribution Customer Accounting					259,056 140,246					
Customer Service & Info					21,520					
Sales Administrative & General					291,478					
Total O&M Expenses		-	_	-	1,233,813	-	-	-		
Depreciation										
Amortization Taxes Other Than Income										
Income Taxes - Federal	498	13,062	-	-	(431,835)	-	-	-		
Income Taxes - State Income Taxes - Def Net	•	-	-	-	-	, -	-	-		
Investment Tax Credit Adj.										
Misc Revenue & Expense	400	40.000			004.070					
Total Operating Expenses:	498	13,062	-	*	801,979	-		-		
Operating Rev For Return:	925	24,257	-	-	(801,979)	-	<u> </u>	-		
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								ļ		
Total Electric Plant:	15447	_	-	-	_	-	_			
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	144 K	-	*	-	-	-	-	-		
Total Rate Base:		-	-	_	-	-	-	-		
Estimated Return on Equity Impact Estimated Price Change	0.000% (1,494)	0.006% (39,163)	0.000%	0.000%	-0.197% 1,294,767	0.000%	0.000%	0.000% -		
TAX CALCULATION:										
Operating Revenue	1,423	37,319	-	-	(1,233,813)	-	-	-		
Other Deductions					,					
Interest (AFUDC) Interest										
Schedule "M" Additions										
Schedule "M" Deductions	4 400	27 240			(1,233,813)		***************************************			
Income Before Tax	1,423	37,319	-	-	(1,233,813)	-	•	-		
State Income Taxes		-	-	-	- (4 000 5 (C)	-	-	-		
Taxable Income	1,423	37,319	-	-	(1,233,813)	-	-	-		
Federal Income Taxes Before Credits	498	13,062	-	-	(431,835)		-	-		
Energy Tax Credits Federal Income Taxes	498	13,062	_	_	(431,835)	_	=	_		
i ederai inconte Taxes	490	10,002	L		(401,000)					

Summary of	Pro	Forma .	Adjustments
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mary of Pro Forma Adjustments	Tab 4 - Operations & Maintenance										
	4.7	4.8	4.9	4.10	4.11	4.11.1	4.12				
	·										
	Insurance Expense	Advertising	Membersh ips & Subscripti ons	Uncollectibl e Expense	Legal Expenses - REVISED	(Cont.) Legal Expenses - REVISED	Collection Agency Fees - 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	21,736 21,736	_	-	-			•				
Taxes Other Than Income Income Taxes - Federal Income Taxes - State Income Taxes - Def Net Investment Tax Credit Adj. Misc Revenue & Expense	(7,607.465)		-	-		- -	- 2				
Total Operating Expenses:	14,128	-	-	-							
Operating Rev For Return:	(14,128)	-	-	-		ran, diplomini Barr Barren kaldania da					
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 Estimated Price Change	-0.003% 22,809	0.000%	0.000% -	0.000%	0.000%	0.000%	0.000% -				
TAX CALCULATION: Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" Additions	(21,736)	-	-	-							
Schedule "M" Deductions Income Before Tax	(21,736)										
State Income Taxes Taxable Income	(21,736)	-	-	-	-	-	- -				
Federal Income Taxes Before Credits	(7,607)	-	-	-							
Energy Tax Credits Federal Income Taxes	(7,607)	+	_	_							

Summary	of	Pro	Forma	Ad	justments
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mary of Pro Forma Adjustments	Tab 4 - Operations & Maintenance						Tab 5 - Net Power Costs		
	4.13.1	4.13.2	4.13.3	4.13.4	4.13.5	5.1	5.1.1		
	IHS Global Insight Escalation - REVISED	(Cont.) IHS Global Insight Escalation - REVISED	(Cont. 2) IHS Global Insight Escalation - REVISED	(Cont. 3) IHS Global Insight Escalation - REVISED	(Cont. 4) IHS Global Insight Escalation - REVISED	Net Power Costs - Restating	Net Power Costs - Pro Forma - REVISED		
Operating Revenues: General Business Revenues Interdepartmental Special Sales							(45,206,892)		
Other Operating Revenues Total Operating Revenues	**************************************					-	(45,206,892)		
Operating Expenses: Steam Production Nuclear Production Hydro Production Other Power Supply Transmission Distribution Customer Accounting Customer Service & Info Sales Administrative & General	362,528 26,033	168,232 382,058 (1,513)	149,451 (70,148)	242,188 119,811 (990)	8,070 - 47,987		9,320,869 (43,782,095) 3,202,485		
Total O&M Expenses	388,561	548,778	79,303	361,009	56,057	-	(31,258,740)		
Depreciation Amortization Taxes Other Than Income Income Taxes - Federal Income Taxes - State Income Taxes - Def Net Investment Tax Credit Adj.	(135,996)	(192,072) -	(27,756) -	(126,353) -	(19,620) -	- -	(4,881,853)		
Misc Revenue & Expense Total Operating Expenses:	252,565	356,706	51,547	234,656	36,437	-	(36,140,594)		
Operating Rev For Return:	(252,565)	(356,706)	(51,547)	(234,656)	(36,437)		(9,066,299)		
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							and in page in The man allowed the		
Total Rate Base:						-			
Estimated Return on Equity Impact Estimated Price Change	-0.062% 407,757	-0.087% 575,889	-0.013% 83,220	-0.058% 378,844	-0.009% 58,827	0.000%	-2.223% 14,637,228		
TAX CALCULATION: Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" Additions	(388,561)	(548,778)	(79,303)	(361,009)	(56,057)	-	(13,948,152)		
Schedule "M" Deductions Income Before Tax	(388,561)	(548,778)	(79,303)	(361,009)	(56,057)	-	(13,948,152)		
State Income Taxes Taxable Income	(388,561)	- (548,778)	(79,303)	(361,009)	(56,057)	- -	(13,948,152)		
Federal Income Taxes Before Credits	(135,996)	(192,072)	(27,756)	(126,353)	(19,620)	-	(4,881,853)		
Energy Tax Credits Federal Income Taxes	(135,996)	(192,072)	(27,756)	(126,353)	(19,620)		(4,881,853)		

mary of Pro Forma Adjustments	Tab 5 - Net P				on & Amortization	
	5.2	5.3	6.1	6.2	6.2.1	6.2.2
				Depreciation and	(cont.) Depreciation and	(cont. 2) Depreciation and
				Amortization	Ámortization	Amortization
	James River	Colstrip #3	Hydro	Reserve to December 2013	Reserve to December 2013	Reserve to December 2013
	Royalty Offset	Removal	Decommission -ing	Balance - REVISED		
Operating Revenues:			400			
General Business Revenues						
Interdepartmental Special Sales						
Other Operating Revenues	679,898					
Total Operating Revenues	679,898	-	<u> </u>		o de Militare e forme de la Pere. Nitare de Bourber de plante de la Marco.	
Operating Expenses:	200					
Steam Production Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution Customer Accounting						
Customer Service & Info	1					
Sales						
Administrative & General Total O&M Expenses	-					
Depreciation	1					
Amortization Taxes Other Than Income						
Income Taxes - Federal	237,964	-	(44,842)			
Income Taxes - State		-	-			
Income Taxes - Def Net			48,623			
Investment Tax Credit Adj. Misc Revenue & Expense			1			
Total Operating Expenses:	237,964	*	3,781	i Antika anganta ika 🛶 🗝	ur nast socialisti jareita (kilisti). Er	
Operating Rev For Return:	441,934	_	(3,781)			
Rate Base: Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj Nuclear Fuel						
Prepayments						
Fuel Stock			Ì			
Material & Supplies Working Capital						
Weatherization						
Misc Rate Base Total Electric Plant:		-	_	gerand Calcalette Archee. Des en en ee de des 10 a e, 10		
Rate Base Deductions: Accum Prov For Deprec	The state of the s		(196,210)			
Accum Prov For Amort			(100,210)			
Accum Def Income Tax	EU-LANDEN STATE ST		(16,555)			
Unamortized ITC Customer Adv For Const			E CONTENTAL DE LA CONTENTAL DE			
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	(212,765)	Francisco de la companiona del companiona de la companiona dela companiona del companiona d	en e	
Total Rate Base:	-	-	(212,765)			
Estimated Return on Equity Impact	0.108%	0.000%		0.000%	0.000%	0.000%
Estimated Price Change	(713,487)	-	(20,243)			
TAX CALCULATION:						
Operating Revenue	679,898	-	-			
Other Deductions Interest (AFUDC)						
Interest	COOMMAN					
Schedule "M" Additions			400.401			
Schedule "M" Deductions Income Before Tax	679,898		128,121 (128,121)			
			,:==,:=,,			
State Income Taxes Taxable Income	679,898	-	(128,121)			
I AAADIE HICOHIE	0/3,030	-	(120,121)			
Federal Income Taxes Before Credits	237,964	-	(44,842)			
Energy Tax Credits Federal Income Taxes	237,964		(44,842)			
i cuciai micome rakes	201,004		(77,042)			

Summary of Pro Forma Adjustments

mary of Pro Forma Adjustments	Tab 6 - Depreciation & Amortization							
	6.3	6.3.1	6.3.2	6.4	6.4.1	6.4.2		
				Vehicle				
	Depreciation	(Cont.)	(Cont. 2)	Depreciation -	(Cont.) Vehicle	(Cont. 2) Vehicle		
	Study & Annual	Depreciation	Depreciation Study	Depreciation Study	Depreication - Depreciation Study	Depreciation - Depreciation Study		
	Depreciation	Study	Study	Study	Depreciation Study	Depreciation Study		
Operating Revenues:								
General Business Revenues Interdepartmental								
Special Sales								
Other Operating Revenues Total Operating Revenues			-					
Total Operating Neventies								
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:	-	-	-	_	_	-		
Constituting Day For Date						_		
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	1							
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		-	ш.		-			
, otal Nate Dase Deductions		-						
Total Rate Base:		-	-			_		
						,		
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Estimated Price Change	-	He.	-	-	-	-		
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	-	-	<u>.</u>	<u>-</u>	<u>-</u>	-		
* *	Commence of the Commence of th							

nmary of Pro Forma Adjustments	Tab 6 - Depn	T.		Tab 7 -	Taxes		
	6.5	7.1	7.2	7.3	7.4	7.5	7.6
	Retired Assets Depreciation Expense Removal - NEW	Interest True Up - REVISED	Property Tax Expense - REVISED	Renewable Energy Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
Operating Revenues: General Business Revenues							,
Interdepartmental Special Sales Other Operating Revenues							
Total Operating Revenues			in sun, p. 3.64 m. Uvadelenski setsek	-	-	-	-
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	(28,121)			-	-		-
Taxes Other Than Income Income Taxes - Federal Income Taxes - State Income Taxes - Def Net	- 10,672	(323,947)	108,255 (37,889) -	(661,917) -		39,804 (13,931) -	
Investment Tax Credit Adj. Misc Revenue & Expense							
Total Operating Expenses:	(17,449)	(323,947)	70,366	(661,917)	<u> </u>	25,873	-
Operating Rev For Return:	17,449	323,947	(70,366)	661,917	-	(25,873)	-
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	(5,336)						
Total Rate Base Deductions	(5,336)	i galangan ing man	Section 2015		-	-	
Total Rate Base:	(5,336)				-	-	
Estimated Return on Equity Impact Estimated Price Change	0.004% (28,831)		-0.017% 113,603	0.162% (1,068,642)		-0.006% 41,770	0.000%
TAX CALCULATION: Operating Revenue Other Deductions	28,121		(108,255)	-	-	(39,804)	-
Interest (AFUDC) Interest Schedule "M" Additions	(28,121)	925,563					
Schedule "M" Deductions Income Before Tax		(925,563)	(108,255)	-		(39,804)	-
State Income Taxes Taxable Income		(925,563)	- (108,255)	-	-	(39,804)	-
Federal Income Taxes Before Credits		(323,947)	(37,889)	_	-	(13,931)	-
Energy Tax Credits Federal Income Taxes		(323,947)	(37,889)	(661,917) (661,917)	4	(13,931)	_

mary of Pro Forma Adjustments	Market	Tab 7 - Taxes	T		Tab 8 - F	Rate Base		
	7.6.1	7.7	7.8	8.1	8.2	8.3	8.4	
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance - REVISED	WA Public Utility Tax Adjustment	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Major Plant Additions - 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	-		-	-	-	-	694,623	
Taxes Other Than Income Income Taxes - Federal Income Taxes - State Income Taxes - Def Net Investment Tax Credit Adj. Misc Revenue & Expense	-		(807,244) 282,536 -	-	- - -	-	(243,118) -	
Total Operating Expenses:	-		(524,709)	-	-	•	451,505	
Operating Rev For Return:	-		524,709	_	-	-	(451,505)	
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							40,365,002	
Misc Rate Base Total Electric Plant:	-		-			•	40,365,002	
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							(713,307)	
Total Rate Base Deductions			*		-	-	(713,307)	
Total Rate Base:	-		· -	_			39,651,696	
Estimated Return on Equity Impact Estimated Price Change	0.000%	6 0.000% -	0.129% (847,125)	0.000% -	0.000%	0.000%	-0.580% 5,638,989	
TAX CALCULATION: Operating Revenue Other Deductions Interest (AFUDC) Interest			807,244	-	-	-	(694,623)	
Schedule "M" Additions Schedule "M" Deductions Income Before Tax	-		807,244	-	_	-	(694,623)	
State Income Taxes Taxable Income	-		807,244	-	-	-	- (694,623)	
Federal Income Taxes Before Credits Energy Tax Credits	-		282,536	-	-	-	(243,118)	
Federal Income Taxes	-		282,536	-	-	-	(243,118)	

Summary of Pro Forma Adjustments

mary of Pro Forma Adjustments				Tab 8 - Rat	e Base			
	8.4.1	8.5	8.5.1	8.6	8.7	8.8	8.9	8.10
	(Cont.) Major Plant Additions - REVISED	Miscellan - eous Rate Base - REVISED	(cont.) Miscellan - eous Rate Base - REVISED	Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecover - ed Plant	Customer Service Deposits	Reg Asset Amortiz -ation
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				82,362	-	-	_	_
Taxes Other Than Income Income Taxes - Federal Income Taxes - State Income Taxes - Def Net Investment Tax Credit Adj.	(1,756,825) - 1,904,949			(86,068) - 62,067	:	-	-	-
Misc Revenue & Expense Total Operating Expenses:	148,124			58,361				
Operating Rev For Return:	(148,124)			(58,361)	-	-	-	
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				(202,652)				
Misc Rate Base Total Electric Plant:			7 (5 <u>2</u>)	(202,652)	-	_		
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	(2,536,143)			300,352				
Total Rate Base Deductions	(2,536,143)			300,352		-	*	•
Total Rate Base:	(2,536,143)			97,700		-	-	_
Estimated Return on Equity Impact Estimated Price Change	-0.004% (74,908)	0.000%	0.000%	-0.016% 106,320	0.000%	0.000%	0.000%	0.000%
TAX CALCULATION: Operating Revenue Other Deductions Interest (AFUDC) Interest				(82,362)	-	-	-	-
Schedule "M" Additions Schedule "M" Deductions Income Before Tax	694,623 5,714,123 (5,019,500)			(201,567) (38,022) (245,907)		•	_	-
State Income Taxes Taxable Income	(5,019,500)			(245,907)	-	-	- -	-
Federal Income Taxes Before Credits Energy Tax Credits	(1,756,825)			(86,068)	-	-	÷	Ē
Federal Income Taxes	(1,756,825)	e se come e e e		(86,068)	-	-	-	

Summary of	Pro Forma	Adjustments
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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

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:

Schedule "M" Additions Schedule "M" Deductions Income Before Tax State Income Taxes Taxable Income

Energy Tax Credits Federal Income Taxes

Interest

Estimated Return on Equity Impact **Estimated Price Change** TAX CALCULATION: Operating Revenue Other Deductions Interest (AFUDC)

Federal Income Taxes Before Credits

Sales

			Tab 8 - R		TO THE TOTAL PROPERTY.		
8.11 Misc. Asset Sales and Removals - REVISED	8.12 Adjust December 2013 AMA Plant Balances to December 2013 Balance	8.12.1 (cont.) Adjust December 2013 AMA Plant Balances to December 2013 Balance	8.12.2 (cont. 2) Adjust December 2013 AMA Plant Balances to December 2013 Balance	8.12.3 (cont. 3) Adjust December 2013 AMA Plant Balances to December 2013 Balance	8.12.4 (cont. 4) Adjust December 2013 AMA Plant Balances to December 2013 Balance	8.12.5 (cont. 5) Adjust December 2013 AMA Plant Balances to December 2013 Balance	8.12.6 (cont. 6) Adjust December 2013 AMA Plant Balances to December 2013 Balance
	mary Agrico - Books and Administration and a						
	-	-	-		-	-	-
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	-	-	-				-

nary of Pro Forma Adjustments	Tab 8 - RB	Tab 9 - Prod	luction Factor
	8.13	9.1	9.1.1
	Investor		
	Supplied	Production	(Cont.)
	Working	Factor - REVISED	Production Factor - REVISED
	Capital	REVISED	Factor - REVISED
Operating Revenues:		Agreement and the	
General Business Revenues Interdepartmental			
Special Sales		173,127	
Other Operating Revenues Total Operating Revenues	<u> </u>	173,127	5,575 5,575
Total Operating Nevertices			
Operating Expenses: Steam Production		434,767	
Nuclear Production		107,707	
Hydro Production		F02 200	
Other Power Supply Transmission		592,290 194,367	
Distribution			
Customer Accounting Customer Service & Info			
Sales		Sagar Java Jaja C	
Administrative & General Total O&M Expenses		1,221,424	
Depreciation		5,369	
Amortization Taxes Other Than Income			
Income Taxes - Federal	-	(368,783)	(16,746)
Income Taxes - State	-		44 705
Income Taxes - Def Net Investment Tax Credit Adj.			14,725
Misc Revenue & Expense			
Total Operating Expenses:		858,010	(2,020)
Operating Rev For Return:		(684,883)	7,595
Rate Base:			
Electric Plant In Service		312,021	
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:	- .	312,021	i de la companione de la c La companione de la compa
Rate Base Deductions:			
Accum Prov For Deprec Accum Prov For Amort		(5,514)	
Accum Def Income Tax			(19,604
Unamortized ITC			
Customer Adv For Const Customer Service Deposits			
Misc Rate Base Deductions			
Total Rate Base Deductions		(5,514)	(19,604
			Anida enjagan dan
Total Rate Base:		306,508	(19,604
Estimated Return on Equity Impact Estimated Price Change	0.000%	-0.172% 1,143,675	0.002% (14,690
-			
TAX CALCULATION: Operating Revenue	_	(1,053,666)	5,575
Other Deductions		(1,000,000)	0,5,0
Interest (AFUDC)			
Interest Schedule "M" Additions			5,369
Schedule "M" Deductions		(4.050.000)	44,170
Income Before Tax	-	(1,053,666)	(33,226
State Income Taxes	-		
Taxable Income	-	(1,053,666)	(33,226
Federal Income Taxes Before Credits	-	(368,783)	
Energy Tax Credits Federal Income Taxes	_	(368,783)	(5,117 (16,746
receral medine raxes	L	(300,103)	(10,740

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.

	Α	В	C	D	E	F
		Handt artist Mark to the Allegan of Bath (Barba)	NOI	Rate Base	Rev. Req.	Reference
		Unadjusted Washington Allocated Data (Per Books)	40,389,778	788,256,372	32,401,495	(NCS-11) Page 1.0
ne	Adj. No.					
D. I	3.1	Temperature Normalization	(3,700,295)		5,973,999	(NCS-11), Page 1.7 Total
	3.2	Revenue Normalization	(4,827,930)	-		(NCS-11), Page 1.7 Total
	3.3	Effective Price Change	11,066,786			(NCS-11), Page 1.7 Total
	3.4	SO2 Emission Allowance Sales	481,473	(249,925)		(NCS-11), Page 1.7 Total
	3.5	Renewable Energy Credit and Renewable Energy Attribute Revenue	(1,464,670)	(240,020)		(NCS-11), Page 1.7 Total
	3.6	Wheeling Revenue	225,695	-		(NCS-11), Page 1.7 Total
	3.7	· · · · ·	26,862	-		(NCS-11), Page 1.7 Total
	3.8	Ancillary Revenue Schedule 300 Fee Change - REVISED		-		(NCS-11), Page 1.8 Total
	3.9	Wind Wake Loss Revenues	925 16,828	-		
)	3.9	Tab 3 - Revenue - Subtotal	1,825,674	(249,925)	(2,978,436)	(NCS-11), Page 1.8 Total
1	4.4	Alfandlar and Survey & Davison	44.074		(00.000)	(NOC 44) D 4 0 T-+-!
2	4.1	Miscellan -eous Expense & Revenue	14,374			(NCS-11), Page 1.8 Total
3	4.2	General Wage Increase - Restating	30,933	-		(NCS-11), Page 1.8 Total
	4.3	General Wage Increase - Pro Forma	(801,979)	-		(NCS-11), Page 1.8 Total
5	4.4	Irrigation Load Control Program	3,471	-		(NCS-11), Page 1.8 Total
6	4.5	Remove Non-Recurring Entries	(101,034)	-		(NCS-11), Page 1.8 Total
	4.6	DSM Revenue and Expense Removal	6,923,689	-		(NCS-11), Page 1.8 Total
3	4.7	Insurance Expense	1,590,633	-		(NCS-11), Page 1.9 Total
9	4.8	Advertising	261	•		(NCS-11), Page 1.9 Total
)	4.9	Memberships & Subscriptions	(973)	-		(NCS-11), Page 1.9 Total
	4.10	Uncollectible Expense	(274,576)	-		(NCS-11), Page 1.9 Total
2	4.11 - 4.11.1	Legal Expenses - REVISED	(60,983)	-	98,455	(NCS-11), Page 1.9 Total
3	4.12	Collection Agency Fees - REVISED	-	-	-	(NCS-11), Page 1.9 Total
1	4.13.1 - 4.13.5	IHS Global Insight Escalation - REVISED	(931,910)	-		(NCS-11), Page 1.10 Total
5		Tab 4 - O&M - Subtotal	6,391,907		(10,319,514)	
,	5.1	Net Power Costs - Restating	7,484,568	_	(12.083.577)	(NCS-11), Page 1.10 Total
3	5.1.1	Net Power Costs - Pro Forma - REVISED	(9,066,299)	_		(NCS-11), Page 1.10 Total
9	5.2	James River Royalty Offset	441,934	_		(NCS-11), Page 1.11 Total
)	5.3	Colstrip #3 Removal	314,399	(8,567,345)		(NCS-11), Page 1.11 Total
1	5.5	Tab 5 - NPC - Subtotal	(825,399)	(8,567,345)	271,687	(NCS=11), Fage 1.11 Total
2		Tab 5 - Nr 6 - Subtotal	(023,333)	(0,007,040)	271,001	
3	6.1	Hydro Decomissioning	(3,781)	(212,765)	(20.243)	(NCS-11), Page 1.11 Total
ļ	6.2 - 6.2.2	Depreciation and Amortization Reserve to December 2013 Balance - REVISED	(0,761)	(17,976,136)		(NCS-11), Page 1.11 Total
	6.3 - 6.3.2					
5		Depreciation Study & Annual Depreciation	(1,249,180)	(1,249,180)		(NCS-11), Page 1.12 Total
3 7	6.4 - 6.4.2	Vehicle Depreciation - Depreciation Study	74,724	(143,764)		(NCS-11), Page 1.12 Total
3	6.5	Retired Assets Depreciation Expense Removal - NEW	17,449	(5,336)		(NCS-11), Page 1.13 Total
)		Tab 6 - Depreciation/Amortization - Subtotal	(1,160,789)	(19,587,181)	(551,417)	
)	7.1	Interest True Up - REVISED	(156,220)	_	252 211	(NCS-11), Page 1.13 Total
ĺ	7.2	Property Tax Expense - REVISED	(70,366)	_		(NCS-11), Page 1.13 Total
2	7.3	Renewable Energy Tax Credit	661,917	_		(NCS-11), Page 1.13 Total
3	7.4	PowerTax ADIT Balance	001,017	(1,637,024)		(NCS-11), Page 1.13 Total
			(05.070)	(1,037,024)		
ļ 5	7.5 7.6/7.6.1	WA Low Income Tax Credit	(25,873) 407,649	(9,662,969)		(NCS-11), Page 1.13 Total
3	7.0/7.6.1	Flow-Through Adjustment Paragraph Deferred State Tay Evanes & Balance - REVISED	493,334			(NCS-11), Page 1.13/1.14
		Remove Deferred State Tax Expense & Balance - REVISED	493,334 524,709	246,667		(NCS-11), Page 1.14 Total
, }	7.8	WA Public Utility Tax Adjustment Tab 7 - Tax- Subtotal	1,835,151	(11,053,326)	(4,331,516)	(NCS-11), Page 1.14 Total
3 }		i ab / - i ax- Subtotai	1,000,101	(11,000,320)	(4,331,310)	
)	8.1	Jim Bridger Mine Rate Base	(138,615)	26,734,872	3,534,355	(NCS-11), Page 1.14 Total
	8.2	Environmental Remediation	(171,517)	(250,034)		(NCS-11), Page 1.14 Total
2	8.3	Customer Advances for Construction	-	(481,414)		(NCS-11), Page 1.14 Total
,	8.4 - 8.4.1	Pro Forma Major Plant Additions - REVISED	(599,629)	37,115,553		(NCS-11), Page 1.14/1.15
	8.5 - 8.5.1	Miscellaneous Rate Base - REVISED	(0,020)	(20,135,895)		(NCS-11), Page 1.15 Total
;	8.6	Powerdale Hydro Removal	(58,361)	97,700		(NCS-11), Page 1.15 Total
,	8.7	Removal of Colstrip #4 AFUDC	17,991	(360,049)		(NCS-11), Page 1.15 Total
,	8.8	Trojan Unrecovered Plant	(99,762)	(83,643)		(NCS-11), Page 1.15 Total
3	8.9	Customer Service Deposits	(2,710)	(3,361,134)		(NCS-11), Page 1.15 Total
)	8.10	Reg Asset Amortization	(1,950,000)	(0,001,104)		(NCS-11), Page 1.15 Total
)	8.11	Misc. Asset Sales and Removals - REVISED	4,540	-		(NCS-11), Page 1.16 Total
	8.12 - 8.12.6		4,540	22,392,711		(NCS-11), Page 1.16 Total
2	8.13	Investor Supplied Working Capital	-	31,018,483	3,841,004	(NCS-11), Page 1.16 Total
3	0.13	Tab 8 - Rate Base- Subtotal	(2,998,063)	92,687,151	16,317,674	(1-100-11), Fage 1.17 10tal
1			,	. ,	, , , , , , , , , , , , , , , , , , ,	
5	9.1 - 9.1.1	Production Factor - REVISED	(677,287)	286,903	1,128,984	(NCS-11), Page 1.17 Total
3		Tab 9 - Production Factor- Subtotal	(677,287)	286,903	1,128,984	. •
7 8						
9		Subtotal Normalizing Adjustments	4,391,194	53,516,277	(462,538)	
)						
ĺ		Total Adjusted Results	44,780,972	841,772,649	31,938,957	(NCS-11) Page 1.0

Notes:

(1) The revenue requirement column is calculated using the Company's proposed return on rate base of 7.67% and the NOI conversion factor of 61.940%.

The development of these percentages can be found in Exhibit No.___(NCS-11) on pages 2.1 and 1.3 respectively.

PACIFICORP RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE: PERIOD: WASHINGTON

DECEMBER 2013

PREPARED BY:

WA JAM December 2013 GRC Revenue Requirement Department

DATE:

November 11, 2014

TIME:

11:36:10 AM

TYPE OF AVG: METHODOLOGY: AMA

FACTOR: FERC:

West Control Area Separate Jurisdiction

8 OR 12 CP:

12 Coincident Peaks

DEMAND %

75% Demand

ENERGY %

25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:
FEDERAL RATE
STATE EFFECTIVE RATE
TAX GROSS UP FACTOR
FEDERAL/STATE COMBINED RATE

TAX RATE 35.00% 0.00% 1.614 35.000%

CAPITAL STRUCTURE INFORMATION

	MERGED COMPANY CAPITAL STRUCTURE					
	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST			
DEBT	48.25%	5.18%	2.50%			
PREFERRED	0.02%	6.75%	0.00%			
COMMON	51.73%	10.00%	5.17%			
	100.00%		7.67%			

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.

The debt component of the capital structure in the table above consists of short-term debt of 0.19% and long-term debt of 48.06%

RESULTS OF OPERATIONS SUMMARY

			UNAD	JUSTED RESULTS		WASHIN	GTON
	Description of Account Summary:	Ref	TOTAL		WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	4,644,073,132	4,326,372,953	317,700,180	3,905,479	321,605,659
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	91,822,374	73,334,376	18,487,997	4,081,949	22,569,946
5	Other Operating Revenues	2.4	183,500,845	172,076,389	11,424,456	(4,422,249)	7,002,207
6 7	Total Operating Revenues	2.4	4,919,396,351	4,571,783,718	347,612,633	3,565,180	351,177,813
8	Operating Expenses:						
9	Steam Production	2.6	521,348,340	461,864,018	59,484,322	12,687,708	72,172,030
10	Nuclear Production	2.7	0	0	00, 10 1,022	0	0
11	Hydro Production	2.9	40,607,575	33,252,199	7,355,376	270,545	7,625,921
12	Other Power Supply	2.10	492,689,982	397,693,943	94,996,039	(7,907,967)	87,088,072
13	Transmission	2.12	155,194,006	128,108,235	27,085,771	3,913,793	30,999,564
14	Distribution	2.13	208,439,397	196,246,024	12,193,373	59,286	12,252,659
15	Customer Accounts	2.14	87,534,326	81,187,198	6,347,128	662,316	7,009,444
16	Customer Service	2.14	116,604,669	105,158,862	11,445,807	(10,654,913)	790,894
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	175,836,600	162,610,173	13,226,426	(883,464)	12,342,962
19 20	Total O & M. Cumonaga	2.16	1,798,254,894	4 500 400 050	000 404 044	(4.950.606)	220 204 545
21	Total O & M Expenses	2.16	1,790,204,094	1,566,120,653	232,134,241	(1,852,696)	230,281,545
22	Depreciation	2.18	581,390,974	538,925,722	42,465,252	2,239,051	44,704,303
23	Amortization Expense	2.19	53,011,726	47,977,569	5,034,157	82,362	5,116,519
24	Taxes Other Than Income	2.19	169,647,183	147,946,629	21,700,554	(700,259)	21,000,296
25	Income Taxes - Federal	2.22	410,322,889	409,322,195	1,000,694	(795,523)	205,171
26	Income Taxes - State	2.22	64,354,855	64,354,855	0	(,00,020,	200,171
27	Income Taxes - Def Net	2.21	221,276,245	216,405,700	4,870,545	980,590	5,851,134
28	Investment Tax Credit Adi.	2.20	(1,812,064)	(1,812,064)	0	0	0
29	Misc Revenue & Expense	2.6	72,571	55,159	17,412	(779,539)	(762,127)
30	·						
31	Total Operating Expenses	2.22	3,296,519,272	2,989,296,417	307,222,855	(826,014)	306,396,841
32							
33	Operating Revenue for Return		1,622,877,079	1,582,487,301	40,389,778	4,391,194	44,780,972
34 35	Rate Base:						
36	Electric Plant in Service	2.33	24.044.326.862	22,396,344,201	1,647,982,661	103,882,983	1,751,865,644
37	Plant Held for Future Use	2.33	51,195,004	50,960,942	234,062	103,002,903	234,062
38	Misc Deferred Debits	2.35	323,331,154	309,634,619	13,696,536	(5,671,386)	8,025,149
39	Elec Plant Acq Adj	2.33	43,594,768	43,594,768	0	(3,071,000)	0,023,149
40	Nuclear Fuel	2.33	0	0	0	Ö	ŏ
41	Prepayments	2.35	36,114,665	34,371,386	1,743,279	(1,743,279)	(0)
42	Fuel Stock	2.34	259,269,758	252,355,609	6,914,149	(6,914,149)	(0)
43	Material & Supplies	2.34	209,824,297	202,897,413	6,926,885	(6,926,885)	`o´
44	Working Capital	2.35	19,936,757	17,498,053	2,438,704	28,579,779	31,018,483
45	Weatherization Loans	2.34	(6,830,993)	(8,763,309)	1,932,316	0	1,932,316
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		24,980,762,273	23,298,893,682	1,681,868,591	111,207,064	1,793,075,655
49							
50	Rate Base Deductions:	0.40	/7 500 000 07 11	(0.077.007.04.)	/000 540 000	(40,000,000)	(040 504 405)
51	Accum Prov For Depr	2.40	(7,586,608,274)	(6,977,067,611)	(609,540,662)		(649,561,462)
52	Accum Prov For Amort	2.41	(507,613,708)	(461,383,378)	(46,230,330)		(47,738,217)
53	Accum Def Income Taxes Unamortized ITC	2.37	(3,767,311,557)	(3,536,078,430)	(231,233,127)		(246,653,405)
54 55		2.37	(1,971,761)	(1,723,340)	(248,421)		(246,775)
56	Customer Adv for Const Customer Service Deposits	2.36 2.36	(22,257,345) 0	(22,249,935) 0	(7,410) 0	(481,414) (3,361,134)	(488,824)
57	Misc. Rate Base Deductions	2.36	(125,224,369)	(118,872,100)	(6,352,268)	3,099,081	(3,361,134) (3,253,188)
58	Misc. Nate base beddefinis	2.50	(120,224,000)	(110,072,100)	(0,002,200)	0,000,001	(0,200,100)
59	Total Rate Base Deductions		(12,010,987,014)	(11,117,374,795)	(893,612,219)	(57,690,787)	(951,303,006)
60			, , , , , , ,	. , . , ,	(, , , , , ,	
61	Total Rate Base		12,969,775,259	12,181,518,887	788,256,372	53,516,277	841,772,649
62							
63	Return on Rate Base				5.12%		5.32%
64							
65	Return on Equity				5.07%		5.45%
66	Net Power Costs		580,267,027		133,180,611		136,662,340
67	100 Basis Points in Equity:				0.070.0		0 000 01-
68	Revenue Requirement Impact				6,273,308		6,699,215
69	Rate Base Decrease				(72,282,880)		(74,599,696)

AMA FERC		BUS	WCA		UNAD	JUSTED RESULTS		WASHING	STON
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
Sales to 440	Ultimate Custo Residential S								
		0	S		1,773,896,155	1,633,490,894	140,405,261	655,632	141,060,89
				B1	1,773,896,155	1,633,490,894	140,405,261	655,632	141,060,89
				D1	1,773,090,100	1,033,490,094	140,403,201	000,002	141,000,09
442	Commercial	& Industrial Sale			0.000.007.000	0.050.000.000	470 400 000	0.000.050	470 004 04
		0 P	S SE		2,833,027,382 -	2,656,866,692	176,160,690	3,230,353	179,391,04
		PT	SG		•	-	-	-	-
				B1	2,833,027,382	2,656,866,692	176,160,690	3,230,353	179,391,04
144	Dublic Street	& Highway Ligh	tina						
+44	Public Street	0	S		20,047,674	18,913,444	1,134,230	19,493	1,153,72
		0	SO			- 40.040.444	4 404 000	40.400	4 450 70
				B1	20,047,674	18,913,444	1,134,230	19,493	1,153,72
145	Other Sales	to Public Author							
		0	S		17,101,922	17,101,922	• -	-	-
				В1	17,101,922	17,101,922	-	-	-
48	Interdenart	ental							
 -0	Interdepartm	DPW	s		-	-	-	-	-
		GP	so	D4	-		-	-	-
				B1	-	_	-	-	-
otal Sa	les to Ultimat	te Customers			4,644,073,132	4,326,372,953	317,700,180	3,905,479	321,605,65
147	Sales for Re	sale-Non NPC P	s		11,735,353	11,735,353	_	_	_
		Г	SG		11,755,555	-	-	2	-
			CAGW		44 705 050	11,735,353		-	-
					11,735,353	11,735,353	<u>-</u>	-	
47NPC	Sales for Res								
		P	SG SE		- -	-		-	-
		P	DGP		-	-	<u>-</u>	-	-
		P P	CAGW CAGE		80,087,021	61,599,024	18,487,997	4,081,949	22,569,94
		P	CAEW		-	-		•	-
		P	CAEE	B1	80,087,021	61,599,024	18,487,997	4,081,949	22,569,94
				ы	60,067,021	01,099,024	10,407,397	4,001,545	22,309,94
	Total Sales f	or Resale			91,822,374	73,334,376	18,487,997	4,081,949	22,569,946
149	Provision for	Rate Refund							
		P	S		0	0	-	-	-
		Р	SG		-	-	-	-	-
					0	0	-	*	
Total Sa	les from Elec	tricity			4,735,895,506	4,399,707,329	336,188,177	7,987,428	344,175,60
450		counts & Interes					202.027		000.00
		CUST	S SO		9,906,509	9,212,572	693,937	-	693,93
				B1	9,906,509	9,212,572	693,937	-	693,93
151	Misc Electric	Revenue							
131	MISC LIECTIC	CUST	S		6,303,650	6,083,927	219,722	-	219,72
		GP	SG		0.005	- 0.450	- 475	-	47
		GP	so	B1	6,935 6,310,584	6,459 6,090,387	475 220,198	-	47: 220,19
				-					
53	Water Sales	P	CAGW		_	-	_	-	_
		P	CAGE		1,577	1,577	-	-	-
		P P	JBG SG		-		-	-	-
			30	В1	1,577	1,577	-	-	-
<i>-</i> 4	Dank CTC :	luía Dana - 1							
154	Rent of Elect	tric Property DPW	S		8,770,906	7,785,909	984,997	-	984,99
		T	CAGW		433,425	333,370	100,056	-	100,05
		T T	CAGE JBG		3,816,240 8,384	3,816,240 6,459	1,924	-	1,92
		T	SG		1,124,185	1,035,310	88,875	-	88,875
		GP	so	D4	3,642,137	3,392,507	249,630	-	249,630
				B1	17,795,277	16,369,795	1,425,482	-	1,425,48

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNAI TOTAL	OJUSTED RESULTS OTHER	WASHINGTON	WASHING ADJUSTMENT	ADJ TOTAL
456	Other Electric	c Revenue DMSC	S		1,931,043	1,983,689	(52,646)	(2,998,577)	(3,051,222
		CUST	CAGE		20,212,053	20,212,053	(32,040)	(2,000,077)	(0,001,222
		OTHSE	CAGW		10,490,572	8,068,836	2,421,737	764,118	3,185,855
		OTHSO	so		867,537	808,077	59,460		59,460
		OTHSGR	SG		29,353,211	27,032,626	2,320,585	(2,422,884)	(102,299
		OTHSGR	JBG		1,139,546	877,976	261,570	•	261,570
		OTHSGR	WRG		73,940,271	70,409,576	3,530,695	235,094	3,765,789
		OTHSGR	WRE		11,552,664	11,009,226	543,438	-	543,438
		P P	CAEW SE			•			-
		P	3E	B1	149,486,897	140,402,057	9,084,840	(4.422.249)	4,662,591
				٥,	140,400,007	140,402,007	0,001,010	(1,122,210)	1,002,00
	Total Other	Electric Reven	ues	-	183,500,845	172,076,389	11,424,456	(4,422,249)	7,002,207
Total El	ectric Operati	ng Revenues		B1	4,919,396,351	4,571,783,718	347,612,633	3,565,180	351,177,813
Summar	y of Revenues	by Factor							
oua.	S	<i>b</i> , . deto.			4,682,720,594	4,363,174,404	319,546,190	906,902	320,453,092
	JBG				1,147,930	884,435	263,495	•	263,495
	SE				-	-	-	-	-
	so				4,516,608	4,207,043	309,565		309,565
	SG				30,477,395	28,067,936	2,409,460	(2,422,884)	(13,424
	CAEW				-	-		•	-
	CAÉE CAGW				91,011,019	70,001,229	21,009,790	4,846,067	25,855,857
	CAGW				24,029,870	24.029.870	21,009,790	-,040,007	20,000,007
	WRG				73,940,271	70,409,576	3,530,695	235,094	3,765,789
	WRE				11,552,664	11,009,226	543,438	-	543,438
	ectric Operating			B1	4,919,396,351	4,571,783,718	347,612,633	3,565,180	351,177,813
	neous Revenu			-					
41160	Gain on Sale	of Utility Plant							
		DPW T	S		-	-	-	-	-
		G	SG SO		-	-	-	-	-
		T	DGU		-	-		-	-
		P	DGP		-	-	•	-	-
					-	-	-		
44470		AFTERINA DIST							
41170	Loss on Sale	of Utility Plant							
		DPW T	S CAGW		63,381	- 48,749	14,631	-	- 14,631
		T	CAGV		53,361	40,749	14,631	-	14,031
		÷	SG		-	-	-	-	
					63,381	48,749	14,631	-	14,631
4118	Gain from En	nission Allowan	ces						
		P	S		-	<u>-</u>	-	(778,052)	(778,052
		P	CAEW		-	-	-		-
		P	CAEE		-		-		-
		P	SE		(26,461)	(24,458)	(2,003)	2,003	(770.050
				B1	(26,461)	(24,458)	(2,003)	(776,049)	(778,052
41181	Gain from Di	sposition of NO	X Credite						
-1101	Jan Hom Di	P	SE		_	_	-		-
		•	<u>-</u>		-	-		-	-
4194	Impact Hous	ing Interest Inco							
		P	DGU		-	-		-	-
							*	*	
404	(Cot-) / ! -	on Cole of Lem	ty Diact						
421	(Gain) / Loss	on Sale of Utili DPW			21,056	21,056		_	
		T	S DGP		21,056	21,056	-	-	-
		T	DGU		-	-	-		-
		CUST	CN		5,798	5,397	401	(401)	-
		PTD	so		23,542	21,929	1,614	(1,614)	(
		P	CAGW		11,997	9,227	2,769	(5,645)	(2,875
		P	CAGE		(26,742)	(26,742)	-	•	-
		P	SG	D1	- 25.651	20 007	4 784	(7.660)	- /2 975
				B1	35,651	30,867	4,784	(7,660)	(2,875
	scellaneous F				72,571	55,159	17,412	(783,709)	(766,296
4311	neous Expense Interest on C	es astomer Depos	its						
		CUST	S		-	-	-	4,169	4,169
					-	-	-	4,169	4,169
Total Mi	scellaneous E	Expenses			-		-	4,169	4,169
N5 _ 4 * * *	c Revenue an	4 F			72,571	55,159	17,412	(779,539)	(762,127

ACCT DESCRIP FUNC FACTOR Ref TOTAL OTHER No.	2,224 9,716 - 3,355,651 - 3,367,592 - 8,039 - - - 391,924	77 469 - 149,032 - 149,577 (13,987)	2,301 10,185 - 3,504,683 - 3,517,169
241 P CAGW 42,090 32,373 242 P CAGE 3,402,402 3,402,402 243 P JBG 14,619,097 11,263,446 244 P CAGE - - 245 B2 18,091,723 14,724,131 246 B2 18,091,723 14,724,131 248 P SE 106,198 98,159 249 P SE - - 250 P SE - - 251 P CAGW 1,697,750 1,305,826 252 P CAGE - - 253 P CAEW - - - 254 P CAEW - - - 255 P JBE (99,849) (77,271) 256 P CAEE - - - 257 P JBG - - -	9,716 - 3,355,651 - 3,367,592 - 8,039 - -	469 - 149,032 - 149,577 (13,987)	3,504,683 - 3,517,169
242 P CAGE 3,402,402 3,402,402 243 P JBG 14,619,097 11,263,446 244 P CAGE - - 245 B2 18,091,723 14,724,131 246 247 501 Fuel Related SE 106,198 98,159 248 P SE - - - 249 P SE - - - 250 P SE - - - 251 P CAGW 1,697,750 1,305,826 252 P CAGE - - - 253 P CAEE 15,974,568 15,974,568 255 P JBE (99,849) (77,271) 256 P CAEE - - - 257 P JBG - - - - 258 T - - -	3,355,651 - 3,367,592 8,039 -	149,032 	3,504,683 - 3,517,169
243 P JBG 14,619,097 11,263,446 244 P CAGE - - - 245 B2 18,091,723 14,724,131 246 B2 18,091,723 14,724,131 247 501 Fuel Related Fuel Related 248 P SE 106,198 98,159 249 P SE - - 250 P SE - - 251 P CAGW 1,697,750 1,305,826 252 P CAGE - - 253 P CAEW - - - 254 P CAEW - - - - 255 P JBE (99,849) (77,271) - - - 256 P JBG - - - - - 257 P JBG - - - - </td <td>3,355,651 - 3,367,592 - 8,039 -</td> <td>149,032 - 149,577 (13,987)</td> <td>3,504,683 - 3,517,169</td>	3,355,651 - 3,367,592 - 8,039 -	149,032 - 149,577 (13,987)	3,504,683 - 3,517,169
244 P CAGE - <td>3,367,592 8,039</td> <td>149,577 (13,987)</td> <td>3,517,169</td>	3,367,592 8,039	149,577 (13,987)	3,517,169
245	8,039 - -	(13,987)	
246 247 501 Fuel Related 248 P SE 106,198 98,159 249 P SE - - 250 P SE - - 251 P CAGW 1,697,750 1,305,826 252 P CAGE - - 253 P CAEE - - - 254 P CAEE 15,974,568 15,974,568 255 P JBE (99,849) (77,271) 256 P CAEE - - - 257 P JBG - - - - 258 B2 17,678,667 17,301,283 - - - -	8,039 - -	(13,987)	
248 P SE 106,198 98,159 249 P SE - - 250 P SE - - 251 P CAGW 1,697,750 1,305,826 252 P CAGE - - 253 P CAEW - - 254 P CAEE 15,974,568 15,974,568 255 P JBE (99,849) (77,271) 256 P CAEE - - 257 P JBG - - - 258 B2 17,678,667 17,301,283	-		(5.948)
249 P SE -	-		(5.948)
250 P SE	-	•	(0,0.0)
251 P CAGW 1,697,750 1,305,826 252 P CAGE - - 253 P CAEW - - 254 P CAEE 15,974,568 15,974,568 255 P JBE (99,849) (77,271) 256 P CAEE - - 257 P JBG - - - 258 B2 17,678,667 17,301,283	391,924		•
252 P CAGE	391,924	19,437	411,360
253 P CAEW		15,457	411,300
255 P JBE (99,849) (77,271) 256 P CAEE 257 P JBG 258 B2 17,678,667 17,301,283	-	•	
256 P CAEE	-	. •	-
257 P JBG <u></u> 258 B2 17,678,667 17,301,283	(22,578)	10,152	(12,426)
258 B2 17,678,667 17,301,283	-	-	•
	377,385	15,601	392,986
	377,363	10,001	002,000
260 501NPC Fuel Related			
261 SE	-	-	-
262 SE	-	-	-
263 SE	-	•	-
264 CAGW	_		-
266 CAEW 195,794,943 151,268,485	44,526,458	12,152,446	56,678,904
267 CAEE	-	-	-
268 JBE	- '	-	-
269 CAEE	-	-	-
270 JBG	44,526,458	12,152,446	56,678,904
271 B2 195,794,943 151,268,485 272	44,526,456	12, 152,440	30,076,904
273 Total Fuel Related 213,473,611 168,569,768	44,903,843	12,168,047	57,071,890
274			
275 502 Steam Expenses			
276 P SG	200,468	9,942	210,410
278 P CAGE 38,853,097 38,853,097	200,400	9,942	210,410
279 P JBG 4,195,088 3,232,152	962,936	47,755	1,010,691
280 P CAGE		-	-
281 B2 43,916,579 42,753,176	1,163,404	57,697	1,221,100
282			
283 503 Steam From Other Sources 284 P SE	_	_	_
285 P CAEW	-		
286 P CAEE	-	-	-
287 B2 <u></u>	-	-	•
288			
289 503NPC Steam From Other Sources-NPC 290 SE			
291 CAEW	-	-	-
292 CAEE B2 293	_	-	-
293	-	-	-
294			
295 505 Electric Expenses			
296 P SG	10,726	532	- 11,257
298 P CAGE 3,899,694 3,899,694	10,720	-	11,201
299 P JBG 2,941 2,266	675	33	708
300 P CAGE	_	-	-
301 B2 3,949,096 3,937,695	11,400	565	11,966
302 303 506 Misc. Steam Expense			
304 P SG	_		
305 P SE	_		-
306 P CAGW 1,171,506 901,065	270,441	13,412	283,853
307 P CAGE 64,703,432 64,703,432			
308 P JBG (10,856,643) (8,364,622)	(2,492,022)	(126,398)	(2,618,420)
309 P CAGE	(2,221,581)	(112,986)	(2,334,567)
5.0			

AMA									
FERC		BUS	WCA			JUSTED RESULTS		WASHIN	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
311	Dt-								
312 507 313	Rents P		SG						_
314	P		CAGW		20,596	15,842	4,755	236	4,990
315	P		CAGE		113,197	113,197	4,755	. 200	7,550
316	P		JBG		362,252	279,101	83,151	4,124	87,275
317	P		CAGE		502,252	273,701	-	7,16.7	01,210
318	,		ONOL	B2	496.045	408,140	87,906	4,360	92,265
319					100,010	,,,,,,,	0.,000	1,022	
320 510	Maint Supervisi	on & Enginee	rina						
321	P	or a crigino	SG SG			_	_	_	-
322	P		CAGW		247,232	190,159	57,073	2,157	59,230
323	Р		CAGE		6,461,485	6,461,485	.,	-,	,
324	P		JBG		622,763	479,815	142,948	5,403	148,351
325	P		CAGE		-		-	-	-
326	•			B2	7,331,480	7.131.458	200,021	7,560	207,582
327									
328									
329									
330 511	Maintenance of	Structures							
331	Р		SG		-	-	-	-	
332	Р		CAGW		370,814	285,212	85,602	3,236	88,838
333	P		CAGE		18,580,401	18,580,401	-	-	-
334	Р		JBG		11,044,905	8,509,670	2,535,235	95,825	2,631,060
335	Р		CAGE						-
336				B2	29,996,120	27,375,283	2,620,837	99,061	2,719,898
337									
338 512	Maintenance of	Boiler Plant							
339	P		SG		-	-	-	(24,557)	(24,557)
340	· P		CAGW		2,694,697	2,072,629	622,068	23,657	645,724
341	P		CAGE		73,858,928	73,858,928	-	-	-
342	Р		JBG		26,652,581	20,534,778	6,117,803	216,038	6,333,842
343	P		CAGE			-	-	-	+
344				B2	103,206,206	96,466,335	6,739,871	215,138	6,955,009
345									
346 513	Maintenance of	Electric Plan							
347	Р		SG		-	-	-	-	· · · · ·
348	P		CAGW		538,267	414,009	124,258	4,697	128,955
349	P		CAGE		22,635,728	22,635,728	•		
350	P		JBG		7,917,751	6,100,320	1,817,432	68,694	1,886,126
351	Р		CAGE		-	-	•		
352				B2	31,091,746	29,150,056	1,941,690	73,391	2,015,081
353	_								
354 514	Maintenance of	Misc. Steam							
355	P		SG		-	007 550			- 00 000
356	P		CAGW		347,859	267,556	80,303	3,035	83,338
357	P		CAGE		11,863,410	11,863,410		20.004	614 000
358	P		JBG		2,566,169	1,977,133	589,036	22,264	611,299
359	P		CAGE		44 777 400	44 400 400	660 220	25 200	604 629
360				B2	14,777,438	14,108,100	669,339	25,299	694,638
361 362 Total S	team Power Gen	eration		B2	521,348,340	461,864,018	59,484,322	12,687,708	72,172,030

	AMA									
	FERC		BUS	WCA			UNADJUSTED RESULTS		WASHII	NGTON
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
363	517	Operation Sup-		ng						
364		P	•	SG	_			~	-	
365								-		-
366										
367	518	Nuclear Fuel E	xpense							
368		P	,	SE			-	-	•	-
369										
370					_		-	-	-	-
371										
372	519	Coolants and V								
373		P	•	SG	_		-	-		•
374							-	*	-	-
375										
376	520	Steam Expens								
377		P)	SG				-	-	-
378					_		-	-		
379										
380										
381										
382	523	Electric Expens								
383		P	•	SG	_			-	-	<u> </u>
384					_		-	-	-	-
385										
386	524	Misc. Nuclear								
387		P	•	SG	_				-	_
388								-	-	
389										
390	528	Maintenance S								
391		P)	SG	_			•		-
392					_		-	-		•
393										
394	529	Maintenance o								
395		P	•	SG	_		-	-	-	<u> </u>
396					_		-		•	-
397										
398	530	Maintenance o								
399		P	,	SG	_		-			-
400					_			*	-	
401										
402	531	Maintenance o								
403		F	•	SG	_			-		
404					_		- "			
405										
406	532	Maintenance o								
407		P	,	SG						
408					_		-		-	
409	T-4-1 **	-l D C								
410	i otai Nu	clear Power G	eneration		=		-		•	-
411										

Mathematics		AMA FERC		BUS	WCA			UNADJU	STED RESULTS		WASHIN	GTON
1413	_					Ref	TOTAL		OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
141		535		& Engineerir								
1415								-	-	-		-
1-87								•	-	-		(0.319)
140							7 037	006	5 /12 501	1 624 506		
												1,070,274
Mare For Power			, г		CAGL	B2						1.668.956
Mater For Po						D2	1,001	,0-10	0,027,110	1,02-1,000	11,100	1,000,000
P		536	Water For Powe	г								
1422					DGP			_	-	_	-	-
P			Р		CAGW			-	-	-	-	_
P	423		P		CAGE			-	-	-	-	-
	424		P		CAGW		177	,201	136,294	40,907	1,726	42,633
	425		P		CAGE				20,400			
Mydraulic Expenses						B2	197	,601	156,694	40,907	1,726	42,633
P												
P		537		ses								
STATE P								-	-	-	-	•
P								-	-	-	-	-
								•		-		007.705
												897,795
Signature Sign			Р		CAGE	no						907 705
Signature P						B2	4,009	,780	3,140,334	001,440	30,349	097,780
P		520	Electric Evenence									
P		330		:5	DCB							_
P								_	_		-	-
P								_	_		_	
Maint Supervision & Engineering P								_	_	-	_	_
Maint Supervision & Engineering Main								_	_	_	-	-
Misc. Hydro Expenses			•		0,,02	B2		-	_	-	-	-
444 539												
Add P		539	Misc. Hydro Exp	enses								
P CAGE P CAGE	445				DGP			-	-	-	-	-
P	446		₽		CAGW			-	-	-	-	-
P CAGE B2 17.129.586 14.437.504 2.692.082 105.958 2.798.035	447				CAGE			-	-	-	-	· -
Page	448									2,692,082	105,958	2,798,039
			Р		CAGE							-
Section Sect						B2	17,129	,586	14,437,504	2,692,082	105,958	2,798,039
P												
Fig.		540		eneration)								
P								-	-	•	-	-
P								-	-	-	•	•
F							1 067	-	921 140	246 453	10 300	256 952
Maint Supervision & Engineering Factor Fac										240,433	·	250,002
Maint Supervision & Engineering			г		CAGE	B2				246 453		256.852
Maint Supervision & Engineering P							1,0,0	,	020,011	2.10,100	10,000	200,002
F		541	Maint Supervisio	n & Enginee	ina							
F		•						_	_			_
463 P CAGE (AGE) - <t< td=""><td></td><td></td><td>P</td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></t<>			P					-	-	-	-	-
464 P CAGW 506 389 117 5 121 465 P CAGE B2 506 389 117 5 121 467 468 F Waintenance of Structures B2 506 389 117 5 121 468 542 Maintenance of Structures B2 506 389 117 5 121 468 542 Maintenance of Structures P DGP - <t< td=""><td></td><td></td><td>Р</td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td>•</td><td>-</td><td>-</td></t<>			Р					-	-	•	-	-
Maintenance of Structures	464		Р		CAGW			506	389	117	5	121
467 468 542 Maintenance of Structures According to the process of Structures According to	465		P		CAGE							
468 542 Maintenance of Structures 469 F DGP -	466					B2		506	389	117	5	121
P												
470 P CAGW 471 -		542		Structures								
471 P CAGE - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>								-	-	-	-	-
472 P CAGW CAGE 831,064 S32,010 S25,010 CAGE 639,214 S25,010 CAGE 191,850 CAGE S25,010 CAGE CAGE S25,010 CAGE CAGE CAGE CAGE CAGE CAGE CAGE CAGE										-	-	-
473 P CAGE ATA 325,010 325,010 -							204					
474 B2 1,156,074 964,224 191,850 7,748 199,598 475 476 477 478 477 478 479 543 Maintenance of Dams & Waterways 480 P DGP -<										191,850	7,748	199,398
475 476 477 478 479 543 Maintenance of Dams & Waterways 480			Р		CAGE	no				101 050	7 7/10	100 509
476 477 478 479 543 Maintenance of Dams & Waterways 480 P DGP - CAGW						B2	1,156	,074	904,224	191,000	7,740	199,390
477 478 479 543 Maintenance of Dams & Waterways 480 P DGP - - - - - 481 P CAGW - - - - - - 482 P CAGE - - - - - - 483 P CAGW 1,848,163 1,421,517 426,646 17,230 443,876 484 P CAGE 443,908 443,908 - - - - 485 B2 2,292,070 1,865,424 426,646 17,230 443,876												
478 479 543 Maintenance of Dams & Waterways 480 P DGP - - - - - 481 P CAGW - - - - - - 482 P CAGE - - - - - - 483 P CAGW 1,848,163 1,421,517 426,646 17,230 443,876 484 P CAGE 443,908 - - - - 485 F CAGE 1,865,424 426,646 17,230 443,876												
479 543 Maintenance of Dams & Waterways 480 P DGP - - - - - 481 P CAGW - - - - - 482 P CAGE - - - - - 483 P CAGW 1,848,163 1,421,517 426,646 17,230 443,876 484 P CAGE 443,908 443,908 - - - - 485 B2 2,292,070 1,865,424 426,646 17,230 443,876												
480 P DGP - <td></td> <td>543</td> <td>Maintenance of</td> <td>Dame & Wate</td> <td>anways</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		543	Maintenance of	Dame & Wate	anways							
481 P CAGW		5.5		,, 00					-	_	-	-
482 P CAGE - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>_</td> <td>-</td> <td>-</td> <td>_</td> <td>-</td>								_	-	-	_	-
483 P CAGW 1,848,163 1,421,517 426,646 17,230 443,876 484 P CAGE 443,908 485 B2 2,292,070 1,865,424 426,646 17,230 443,876								-	_	-	-	-
484 P CAGE 443,908							1,848	,163	1,421,517	426,646	17,230	443,876
485 B2 2,292,070 1,865,424 426,646 17,230 443,876												
						B2				426,646	17,230	443,876
	486											

AMA FERC		BUS	WCA			USTED RESULTS		WASHING	
ACCT		FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
544	Maintenance of P	Electric Plant	DGP			-	-	-	-
	P		CAGW		-	-	-	-	-
	Р		CAGE		-	-	-	-	-
	P		CAGW		2,179,699	1,676,518	503,181	20,321	523,5
	. Р		CAGE	DO	728,272	728,272	500.404	- 00 204	F00 F
				B2	2,907,970	2,404,789	503,181	20,321	523,5
545	Maintenance of	Misc. Hydro F	Plant						
	Р	•	DGP		-	-	-	•	-
	P		CAGW		-	-	-	-	-
	P P		CAGE CAGW		3,327,672	2,559,482	768,189	26,359	- 794,5
	P		CAGE		959,244	959,244	700,109	20,339	754,5
	,		0,102	B2	4,286,915	3,518,726	768,189	26,359	794,5
Total Hy	draulic Power G	Seneration		B2	40,607,575	33,252,199	7,355,376	270,545	7,625,9
546	Operation Supe	r & Engineerin	20						
540	P	i a Ligiliconi	's SG		_	-	_		
	P		SE			-	_	-	
	P		CAGW		192,329	147,930	44,399	3,101	47,5
	P		CAGE		256,384	256,384	-	-	
	Р		CAGE	B2	448,713	404,314	44,399	3,101	47,5
				D2	440,713	404,314	44,399	3, 101	47,5
547	Fuel								
	Р		SE		-	-	-	-	
	P		CAEW		-	-	-	-	
	P P		CAEE SSECT		-	•	-	-	•
	P		33EC1	B2	-	-	-		
547NPC	Fuel-NPC								
			SE			·		· · ·	
			CAEW		129,380,461	99,957,568	29,422,893	(8,483,190)	20,939,7
			CAEE SSECT		-	-	-	<u>-</u>	
			33201	B2	129,380,461	99,957,568	29,422,893	(8,483,190)	20,939,7
548	Generation Exp	ense							
	P		SG		0.445.074			(5,456)	(5,4
	P P		CAGW CAGE		9,115,274 5,291,127	7,011,023	2,104,251	134,086	2,238,3
	P		S		5,291,127	5,291,127	-	-	
	•			B2	14,406,401	12,302,151	2,104,251	128,629	2,232,8
				-					
549	Miscellaneous (Other	0		FO 4F4	FO 4F4			
	0 P		S SG		50,151 1,845,206	50,151 1,699,329	145,877	10,189	156,0
	, P		CAGW		3,725,557	2,865,516	860,041	60,073	920,1
	P		CAGE		4,961,259	4,961,259			
	P		CAGE		-		-		
				B2	10,582,172	9,576,254	1,005,917	70,262	1,076,1
550	Maint Supervisi	on & Engineer							
	_		S		403,383	403,383		-	
	P P		SG CAGW		9,405 1,715,342	8,661 1,319,358	744 395,985	52 27,659	423,6
	P		CAGW		1,715,342 2,521,423	2,521,423	293,963	27,009	423,0
	P		CAGE		-	-	-	-	
				B2	4,649,553	4,252,825	396,728	27,711	424,4
554		0 = :							
551	Maint Supervisi P	on & Engineer	ing SG						
	P		CAGW		-		-	-	
	P		CAGE		-	_	-	-	
				B2	-		-	-	
552	Maintenance of P	Structures	SG				-	-	
	P P		CAGW		- 49,830	- 38,327	11,503	414	11,9
	P		CAGE		2,979,292	2,979,292	11,505	-	11,5
	P		CAGE		-	2,0,0,202	-	-	
				B2	3,029,122	3,017,619	11,503	414	11,9
			Di						
553	Maint of Genera	ation & Electric							
	P P		SG CAGW		6,418,275	4,936,623	1,481,651	12,345	1,493,9
	P		CAGE		11,195,245	11,195,245	1,701,001	12,545	1,400,8
			CAGE			,	-	-	-
	P		CAGE						

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNAD. TOTAL	USTED RESULTS OTHER	WASHINGTON	WASHING ADJUSTMENT	TON ADJ TOTAL
554	Maintenance of M	lisc. Other							
	P P		SG CAGW		375,257	-	- 86,628	3,121	89,74
	P		CAGW		2,746,298	288,629 2,746,298	00,020	3,121	09,74
	P		CAGE		2,740,200	2,740,200	_		_
	•		J. 1.0.0	B2	3,121,555	3,034,927	86,628	3,121	89,74
Total Oth	ner Power Genera	ation		B2	183,231,496	148,677,525	34,553,971	(8,237,607)	26,316,36
555	Purchased Power	r							
	Р		S		158,405	158,405	•	-	-
			CAEW		-	-	-	•	-
			CAGW		158,405	158.405			
555NPC	Purchased Power	r-NPC		-	130,403	130,403			
000111 0	P	0	SG		-	-	-	-	-
	Р		SE			-	-	.*	-
	Р		CAGW			-		· ·	
	Р		CAGW		242,707,455	186,678,717	56,028,738	(3,230,497)	52,798,2
	P P		CAGE CAEW		(1,674,303)	(1,293,543)	(380,759)	3,857,308	3,476,5
	P P		CAEW		(1,674,303)	(1,283,343)	(380,759)	3,057,300	3,470,3
	'		DGP		_	_	_	-	-
			S		439,314	-	439,314	(439,314)	-
					241,472,466	185,385,173	56,087,293	187,497	56,274,7
		_		D.0	044 000 074	405 540 570	200 700	407.407	E0 074 7
	Total Purchased	Power		B2	241,630,871	185,543,578	56,087,293	187,497	56,274,7
556	System Control &	Load Disna	etch						
550	P	Load Dispe	SG		1,439,706	1,325,887	113,819	7,950	121,7
	P		CAGW		•			-	_
	Р		CAGE		-	-	-	-	-
				D0	1,439,706	1,325,887	113,819	7,950	121,7
				B2	1,439,700	1,323,007	113,019	7,950	121,7
						,			
557	Other Expenses								
	Р		S		(183,792)	(86,786)	(97,006)	(6,776)	(103,7
	P P		SG		48,040,160	44,242,236	3,797,924	(187,893)	3,610,0
	P		SGCT SE			-	-	-	-
	, P		CAGE		-	-	-		
	Р		TROJP		-	-	-	-	
	Р		CAGW		169,088	130,054	39,034	307,576	346,6
	Р		CAGE		16,179,664	16,179,664	400,000	04.444	500.4
	P P		JBG		2,173,845	1,674,863	498,982	21,144	520,1
	P P		CAEW JBE		- 8,944	6,922	2,022	141	2,1
			ODL	B2	66,387,908	62,146,952	4,240,956	134,193	4,375,1
	rd Cout Differentie								
	any Owned H F		54F			er.			
	any Owned H.P Contract P		SG MC				e-		
	Contrast P		96.						
	g Of Contract		5			**	**	iF	
	ig OF Contrai 3		56						
Total Oth	ner Power Supply	,		B2	309,458,485	249,016,417	60,442,068	329,640	60,771,7
				B2	1,054,645,896	892,810,160	161,835,736	5,050,286	166,886,0

AMA FERC		BUS	WCA			USTED RESULTS		WASHING	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
Summar	y of Production E S	xpense by ra	ctor		867,460	525,152	342,308	(446,090)	(103,78
	SG ·					47,302,022	4,060,588	(208,957)	3,851,63
					51,362,610				
	SE				106,198	98,159	8,039	(13,987)	(5,9
	JBG				59,300,749	45,688,922	13,611,827	503,914	14,115,7
	TROJP				-	-		•	-
	JBE				(90,905)	(70,349)	(20,556)	10,293	(10,2
	DGP				÷	-	-	•	-
	DEU				-	-	-	-	-
	DEP				-	_	-	-	
	CAGW				304,376,373	234,111,435	70,264,938	(2,321,451)	67,943,4
	CAGE				299,247,741	299,247,741			
	CAEW				323,501,102	249,932,510	73,568,592	7,526,564	81,095,1
							73,300,332	7,520,504	01,090,1
	CAEE				15,974,568	15,974,568	•	-	-
	SNPPS				-	-	-	•	-
	SNPPO				-	-	•	-	-
	DGU				-	-	- '	-	
	MC				-	-	-	•	-
	SSGCT				-	-	-	-	-
	SSECT				· .	-	-		-
	SSGC				-		-	-	_
	SSGCH						_	-	
	SSECH				_	_	_	_	_
Total Pro	duction Expense	by Factor		B2	1,054,645,896	892,810,160	161,835,736	5,050,286	166,886,0
			in a sain a		1,004,040,000	002,010,100	101,000,100	0,000,200	100,000,0
560	Operation Supe	zi visioti & ⊏ng			4 000 707	4 EOD 200	200 000	/4 000\	202.0
	Ţ		SG		4,908,707	4,520,638	388,069	(4,800)	383,2
	Т		JBG					(155)	(1
	Т		CAGW		683,104	525,410	157,694	5,011	162,7
	T		CAGE		639,898	639,898		-	
				B2	6,231,709	5,685,947	545,763	56	545,8
561	Load Dispatchii	na							
	Т		SG		8,152,540	7,508,022	644,518	35,937	680,4
	Ť		CAGW		310,089	238,505	71,584	3,991	75,5
	Ϋ́		CAGE		1,114,579		71,504	0,00	, 0,0
	1		CAGE	DO		1,114,579	716,101	39,928	756,0
				B2	9,577,208	8,861,107	710,101	39,920	/50,0
562	Station Expens								
	T		SG		990,804	912,473	78,330	4,368	82,6
	T		JBG		42,374	32,647	9,726	542	10,2
	T		CAGW		436,088	335,418	100,670	5,613	106,2
	T		CAGE		1,560,328	1,560,328	•	•	
				B2	3,029,593	2,840,866	188,727	10,523	199,2
				-					
563	Overhead Line	Expense							
000	T	ENPONDO	SG		_			-	_
	Ť		CAGW		14,128	10,866	3,261	182	3,4
	÷		CAGE		339,161	339,161	0,201	102	0,-
			CAGL	B2	353,289	350,027	3,261	182	3,4
				D2	353,269	350,027	3,201	102	3,4
564	Underground Li	ine Expense							
	Т		SG		-	-	-	-	-
	T		CAGW		-	-	•	-	-
	T		CAGE		-	-	•	- .	-
				B2	-	-	-	-	
565	Transmission o	f Electricity by	Others						
000	T	. 2.001.101.19 29	SG		_	_	_	_	
	. T		SE		=	=	-	-	•
					•	-	-	-	
	T		CAGW		-	-	-	-	
	Ţ		CAGE		-	-	-	-	
	<u>T</u>		CAEW		-	-	•	-	
	Т		CAEE			-	<u> </u>	-	
				B2		-		•	
565NPC	Transmission o	f Electricity by	Others-NPC						
•		,,	SG		-	-	-	-	
			SE		-	-	_	_	
			CAGW		93,706,178	72,074,214	21,631,964	3,706,925	25,338,8
			CAGE		50,100,110	12,017,214	21,001,004	0,,00,02.0	۵,000,0
					•	-	-	-	•
			CAEW		-	-	-	-	
			CAEE		00 700 :	70.071.011	04.001.001	0 700 007	00000
					93,706,178	72,074,214	21,631,964	3,706,925	25,338,8
	Total Transmiss	sion of Electric	city by Others		93,706,178	72,074,214	21,631,964	3,706,925	25,338,8
566	Misc. Transmis	sion Expense							
	Т		SG		3,313,028	3,051,109	261,919	(109,318)	152,6
	Ť		CAGW		593,446	456,449	136,996	7,639	144,6
	Ť				256,169		100,530	7,009	,, (
			CAGE			256,169	-	-	
	. 0		S		4 400 040	0 700 700	-	//0/	
				B2	4,162,643	3,763,728	398,915	(101,679)	297,2
	Rents - Transm	nission							
567			SG		(110)	(101)	(9)	(0)	
567	T					1,062,019	318,749	17,773	336,5
567			CAGW		1,200.700				
567	Т		CAGW		1,380,768 1,374,558		*	,	-
567			CAGW	B2	1,374,558 2,755,216	1,374,558 2,436,476	318,740	17,772	336,5

	AMA									
	FERC		BUS	WCA			DJUSTED RESULTS		WASHIN	
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
728	568	Maint Supervision	on & Enginee			700.070	700 450	00.000	0.000	65,489
729 730		T T		SG CAGW		799,672 349,020	736,452 268,449	63,220 80,571	2,269 2,892	83,463
731		,		CAGW		459,467	459,467	00,371	2,092	00,400
732		,		CAGE	B2	1,608,159	1,464,368	143,791	5,161	148,952
733						1,000,100	1,10 4,000	110,707	0,.0.	110,002
734	569	Maintenance of	Structures							
735		Т		SG		4,289,220	3,950,126	339,094	12,172	351,266
736		Т		CAGW		844	649	195	7	202
737		Т		CAGE		42,069	42,069	-	-	-
738					B2	4,332,133	3,992,845	339,289	12,179	351,467
739										
740	570	Maintenance of	Station Equi							
741		T		SG		477,283	439,551	37,733	1,354	39,087
742		T		JBG CAGW		87,125	67,126	19,999	718	20,716
743		T T				3,047,213 6,530,131	2,343,768	703,446	25,250	728,696
744 745		ı		CAGE	B2	10,141,753	6,530,131 9,380,576	761,177	27,322	788,499
746					D2	10,141,733	5,300,370	703,177	21,022	700,499
747	571	Maintenance of	Overhead Li	nes						
748	07.1	T	O TOTTION E	SG		(176,449)	(162,500)	(13,950)	(551)	(14,501)
749		Ť		JBG		-	(102,000)	-	(29)	(29)
750		Ť		CAGW		8,709,608	6,699,005	2,010,603	194,518	2,205,121
751		Т		CAGE		10,174,378	10,174,378		-	•
752					B2	18,707,537	16,710,884	1,996,654	193,938	2,190,591
753										
754	572	Maintenance of	Underground	d Lines						
755		Т		SG		-	-	-	-	-
756		Т		CAGW		9,811	7,546	2,265	81	2,346
757		Т		CAGE		62,687	62,687	-	<u> </u>	
758					B2	72,498	70,233	2,265	· 81	2,346
759	-70		.	Direct.						
760	573	Maint of Misc. T	ransmission			404 996	155 761	20 424	4 404	40 520
761 762		T T		SG CAGW		494,886	455,761 -	39,124	1,404	40,529
763		†		CAGW		21,205	21,205			-
764		ı		CAGE	B2	516,090	476,966	39,124	1,404	40,529
						0.0,000	110,000			
/b5										
765 766	TOTAL	TRANSMISSION	EXPENSE		B2	155,194,006	128,108,235	27,085,771	3,913,793	30,999,564
	TOTAL	TRANSMISSION	EXPENSE		B2	155,194,006	128,108,235	27,085,771	3,913,793	30,999,564
766		TRANSMISSION y of Transmission		Factor	B2	155,194,006	128,108,235	27,085,771	3,913,793	30,999,564
766 767		y of Transmission SE		Factor	B2	_	-	-	-	-
766 767 768 769 770		y of Transmission SE SG		Factor	B2	23,249,581	21,411,533	1,838,048	- (57,165)	1,780,883
766 767 768 769 770 771		y of Transmission SE SG CAGW		Factor	B2	23,249,581 109,240,296	21,411,533 84,022,299	1,838,048 25,217,997	- (57,165) 3,969,882	1,780,883 29,187,880
766 767 768 769 770 771 772		y of Transmission SE SG CAGW CAGE		Factor	B2	23,249,581 109,240,296 22,574,630	21,411,533 84,022,299 22,574,630	1,838,048 25,217,997	(57,165) 3,969,882	1,780,883 29,187,880
766 767 768 769 770 771 772 773	Summar	y of Transmission SE SG CAGW CAGE JBG	n Expense by			23,249,581 109,240,296 22,574,630 129,498	21,411,533 84,022,299 22,574,630 99,773	1,838,048 25,217,997 - 29,725	(57,165) 3,969,882 - 1,076	1,780,883 29,187,880 30,801
766 767 768 769 770 771 772 773 774	Summar	y of Transmission SE SG CAGW CAGE JBG ansmission Expen	n Expense by		B2	23,249,581 109,240,296 22,574,630	21,411,533 84,022,299 22,574,630	1,838,048 25,217,997	(57,165) 3,969,882	1,780,883 29,187,880
766 767 768 769 770 771 772 773 774 775	Summar	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe	n Expense by nse by Factor ervision & Eng	gineering		23,249,581 109,240,296 22,574,630 129,498 155,194,006	21,411,533 84,022,299 22,574,630 99,773 128,108,235	1,838,048 25,217,997 - 29,725 27,085,771	(57,165) 3,969,882 - 1,076 3,913,793	1,780,883 29,187,880 - 30,801 30,999,564
766 767 768 769 770 771 772 773 774 775 776	Summar	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe	n Expense by nse by Factor ervision & Eng PW	gineering S		23,249,581 109,240,296 22,574,630 129,498 155,194,006 1,183,041	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333	1,838,048 25,217,997 	(57,165) 3,969,882 - 1,076 3,913,793 (14,817)	1,780,883 29,187,880 30,801 30,999,564 105,891
766 767 768 769 770 771 772 773 774 775 776 777	Summar	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe	n Expense by nse by Factor ervision & Eng	gineering	B2	23,249,581 109,240,296 22,574,698 155,194,006 1,183,041 11,866,954	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670	1,838,048 25,217,997 - 29,725 27,085,771 120,708 745,284	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460	1,780,883 29,187,880 - 30,801 30,999,564 105,891 757,743
766 767 768 769 770 771 772 773 774 775 776 777 778	Summar	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe	n Expense by nse by Factor ervision & Eng PW	gineering S		23,249,581 109,240,296 22,574,630 129,498 155,194,006 1,183,041	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333	1,838,048 25,217,997 	(57,165) 3,969,882 - 1,076 3,913,793 (14,817)	1,780,883 29,187,880 30,801 30,999,564 105,891
766 767 768 769 770 771 772 773 774 775 776 777 778 779	Summar Total Tra 580	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe DF	n Expense by hise by Factor rrvision & Eng PW PW	gineering S	B2	23,249,581 109,240,296 22,574,698 155,194,006 1,183,041 11,866,954	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670	1,838,048 25,217,997 - 29,725 27,085,771 120,708 745,284	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460	1,780,883 29,187,880 - 30,801 30,999,564 105,891 757,743
766 767 768 769 770 771 772 773 774 775 776 777 778	Summar	y of Transmission SE SG CAGW CAGE JBG snsmission Expen Operation Supe Df Load Dispatchir	n Expense by hise by Factor rrvision & Eng PW PW	gineering S	B2	23,249,581 109,240,296 22,574,698 155,194,006 1,183,041 11,866,954	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670	1,838,048 25,217,997 - 29,725 27,085,771 120,708 745,284	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460	1,780,883 29,187,880 - 30,801 30,999,564 105,891 757,743
766 767 768 769 770 771 772 773 774 775 776 777 778 779 780	Summar Total Tra 580	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe Df Load Dispatchir	n Expense by use by Factor ervision & Eng PW PW	gineering S SNPD	B2	23,249,581 109,240,296 22,574,698 155,194,006 1,183,041 11,866,954	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670	1,838,048 25,217,997 - 29,725 27,085,771 120,708 745,284	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357)	1,780,883 29,187,880 - 30,801 30,999,564 105,891 757,743
766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781	Summar Total Tra 580	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe Df Load Dispatchir	n Expense by nse by Factor envision & Eng PW pw	gineering S SNPD SNPD S	B2	23,249,581 109,240,296 22,574,698 129,498 155,194,006 1,183,041 11,866,954 13,049,994	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003	1,838,048 25,217,997 - 29,725 27,085,771 120,708 745,284 865,992	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357)	1,780,883 29,187,880 - 30,801 30,999,564 105,891 757,743 863,635
766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782	Summar Total Tra 580	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe Df Load Dispatchir	n Expense by nse by Factor envision & Eng PW pw	gineering S SNPD SNPD S	B2 <u></u>	23,249,581 109,240,296 22,574,630 129,498 155,194,006 1,183,041 11,866,954 13,049,994	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003	1,838,048 25,217,997 	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357)	1,780,883 29,187,880 - 30,801 30,999,564 105,891 757,743 863,635
766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783	Summar Total Tra 580	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe Df Load Dispatchir Df Station Expense	n Expense by nse by Factor evision & Eng PW PW PW	gineering S SNPD SNPD S SNPD	B2 <u></u>	23,249,581 109,240,296 22,574,630 129,498 155,194,006 1,183,041 11,866,954 13,049,994	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003	1,838,048 25,217,997 - 29,725 27,085,771 120,708 745,284 865,992 - 780,157 780,157	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357) - 35,171 35,171	1,780,883 29,187,880 - 30,801 30,999,564 105,891 757,743 863,635
766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786	Summar Total Tra 580	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe Df Load Dispatchir Df Station Expense	n Expense by ase by Factor ervision & Eng PW pw pw PW PW e	gineering S SNPD S SNPD S SNPD	B2 <u></u>	23,249,581 109,240,296 22,574,630 129,498 155,194,006 1,183,041 11,866,954 13,049,994	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003 11,642,067 11,642,067	1,838,048 25,217,997 29,725 27,085,771 120,708 745,284 865,992 780,157 780,157	(57,165) 3,969,882 	1,780,883 29,187,880 - 30,801 30,999,564 105,891 757,743 863,635 - 815,328 815,328
766 767 768 769 770 771 772 773 774 775 776 777 777 780 781 782 783 784 785 786 787	Summar Total Tra 580	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe Df Load Dispatchir Df Station Expense	n Expense by nse by Factor evision & Eng PW PW PW	gineering S SNPD SNPD S SNPD	B2 B2	23,249,581 109,240,296 22,574,630 129,498 155,194,006 1,183,041 11,866,954 13,049,994 - 12,422,223 12,422,223 4,215,751 48,476	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003	1,838,048 25,217,997 - 29,725 27,085,771 120,708 745,284 865,992 - 780,157 780,157	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357) - 35,171 35,171	1,780,883 29,187,880 - 30,801 30,999,564 105,891 757,743 863,635 - 815,328 815,328
766 767 768 769 770 771 772 773 774 775 776 777 780 781 782 783 784 785 786 787 788	Summar Total Tra 580	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe Df Load Dispatchir Df Station Expense	n Expense by ase by Factor ervision & Eng PW pw pw PW PW e	gineering S SNPD S SNPD S SNPD	B2 <u></u>	23,249,581 109,240,296 22,574,630 129,498 155,194,006 1,183,041 11,866,954 13,049,994	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003 11,642,067 11,642,067	1,838,048 25,217,997 29,725 27,085,771 120,708 745,284 865,992 780,157 780,157	(57,165) 3,969,882 	1,780,883 29,187,880 - 30,801 30,999,564 105,891 757,743 863,635 - 815,328 815,328
766 767 768 769 770 771 772 773 774 775 776 777 780 781 782 783 784 785 786 787 788 788	Total Tra 580 581	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe Df Load Dispatchir Df Station Expense	n Expense by nse by Factor rivision & Eng PW ng PW PW e PW	gineering S SNPD S SNPD S SNPD	B2 B2	23,249,581 109,240,296 22,574,630 129,498 155,194,006 1,183,041 11,866,954 13,049,994 - 12,422,223 12,422,223 4,215,751 48,476	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003	1,838,048 25,217,997 - 29,725 27,085,771 120,708 745,284 865,992 - 780,157 780,157	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357) - 35,171 35,171	1,780,883 29,187,880 - 30,801 30,999,564 105,891 757,743 863,635 - 815,328 815,328
766 767 768 770 771 772 773 774 775 776 777 780 781 782 783 784 785 786 787 788 789 790	Summar Total Tra 580	y of Transmission SE SG CAGW CAGE JBG snsmission Expen Operation Supe Di Load Dispatchir Di Station Expense Di Overhead Line	n Expense by nse by Factor svision & Eng PW PW pw e PW Expenses	gineering S SNPD S SNPD S SNPD	B2 B2	23,249,581 109,240,296 22,574,630 129,498 155,194,006 1,183,041 11,866,954 13,049,994 	21,411,533 84,022,299 22,574,630 99,773 128.108,235 1,062,333 11,121,670 12,184,003 11,642,067 11,642,067 3,944,286 45,432 3,989,718	1,838,048 25,217,997 	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357) - 35,171 35,171 12,238 137 12,375	1,780,883 29,187,880 30,801 30,999,564 105,891 757,743 863,635 - 815,328 815,328 283,704 3,182 286,885
766 767 768 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791	Total Tra 580 581	y of Transmission SE SG CAGW CAGE JBG ensmission Expen Operation Supe DF Load Dispatchir DF Station Expense DF Of Overhead Line DF OVERHEAD SE	n Expense by ase by Factor arrivision & Eng PW ang PW PW e PW Expenses	s SNPD SNPD SNPD SNPD SNPD	B2 B2	23,249,581 109,240,296 22,574,698 129,498 155,194,006 1,183,041 11,866,954 13,049,994 12,422,223 12,422,223 4,215,751 48,476 4,264,228 6,053,617	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003 11,642,067 11,642,067 3,944,286 45,432 3,989,718	1,838,048 25,217,997 29,725 27,085,771 120,708 745,284 865,992 780,157 780,157 271,465 3,044 274,510	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357) - 35,171 35,171 12,238 137 12,375	1,780,883 29,187,880 30,801 30,999,564 105,891 757,743 863,635 815,328 815,328 283,704 3,182 286,885
766 767 768 770 771 772 773 774 775 776 777 780 781 782 783 784 785 786 787 788 790 790 791	Total Tra 580 581	y of Transmission SE SG CAGW CAGE JBG ensmission Expen Operation Supe DF Load Dispatchir DF Station Expense DF Of Overhead Line DF OVERHEAD SE	n Expense by nse by Factor svision & Eng PW PW pw e PW Expenses	gineering S SNPD S SNPD S SNPD	B2 B2 B2	23,249,581 109,240,296 22,574,630 129,498 155,194,006 1,183,041 11,866,954 13,049,994 12,422,223 12,422,223 4,215,751 48,476 4,264,228 6,053,617 30,368	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003 11,642,067 11,642,067 3,944,286 45,432 3,989,718	1,838,048 25,217,997 29,725 27,085,771 120,708 745,284 865,992 780,157 780,157 271,465 3,044 274,510	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357) - 35,171 35,171 12,238 137 12,375	1,780,883 29,187,880 - 30,801 30,999,564 105,891 757,743 863,635 - 815,328 815,328 283,704 3,182 286,885 424,114 1,993
766 767 768 769 770 771 772 773 774 775 780 781 782 783 784 785 786 787 789 790 791 792 793	Total Tra 580 581	y of Transmission SE SG CAGW CAGE JBG ensmission Expen Operation Supe DF Load Dispatchir DF Station Expense DF Of Overhead Line DF OVERHEAD SE	n Expense by ase by Factor arrivision & Eng PW ang PW PW e PW Expenses	s SNPD SNPD SNPD SNPD SNPD	B2 B2	23,249,581 109,240,296 22,574,698 129,498 155,194,006 1,183,041 11,866,954 13,049,994 12,422,223 12,422,223 4,215,751 48,476 4,264,228 6,053,617	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003 11,642,067 11,642,067 3,944,286 45,432 3,989,718	1,838,048 25,217,997 29,725 27,085,771 120,708 745,284 865,992 780,157 780,157 271,465 3,044 274,510	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357) - 35,171 35,171 12,238 137 12,375	1,780,883 29,187,880 30,801 30,999,564 105,891 757,743 863,635 815,328 815,328 283,704 3,182 286,885
766 767 768 769 770 771 772 773 774 775 776 777 780 781 782 783 784 785 786 787 788 789 791 792 793 794	Summar, Total Tra 580 581 582	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe Di Load Dispatchir Di Station Expense Di Overhead Line	n Expense by ase by Factor arxision & Eng PW PW ag PW e PW PW Expenses PW	s SNPD SNPD SNPD SNPD SNPD	B2 B2 B2	23,249,581 109,240,296 22,574,630 129,498 155,194,006 1,183,041 11,866,954 13,049,994 12,422,223 12,422,223 4,215,751 48,476 4,264,228 6,053,617 30,368	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003 11,642,067 11,642,067 3,944,286 45,432 3,989,718	1,838,048 25,217,997 29,725 27,085,771 120,708 745,284 865,992 780,157 780,157 271,465 3,044 274,510	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357) - 35,171 35,171 12,238 137 12,375	1,780,883 29,187,880 - 30,801 30,999,564 105,891 757,743 863,635 - 815,328 815,328 283,704 3,182 286,885 424,114 1,993
766 767 768 769 770 771 772 773 774 775 780 781 782 783 784 785 786 790 791 792 793	Total Tra 580 581	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe Df Load Dispatchir Df Station Expense Df Overhead Line Df Underground Lin	n Expense by ase by Factor arvision & Eng pW ag pW pW e pW Expenses pW pw e pw e pw e pw e pw e pw e pw pw	gineering S SNPD S SNPD S SNPD S SNPD S	B2 B2 B2	23,249,581 109,240,296 22,574,698 129,498 155,194,006 1,183,041 11,866,954 13,049,994 12,422,223 12,422,223 4,215,751 48,476 4,264,228 6,053,617 30,368 6,083,986	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003 11,642,067 11,642,067 3,944,286 45,432 3,989,718 5,647,798 28,461 5,676,259	1,838,048 25,217,997 29,725 27,085,771 120,708 745,284 865,992 780,157 780,157 271,465 3,044 274,510	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357) - 35,171 35,171 12,238 137 12,375	1,780,883 29,187,880 - 30,801 30,999,564 105,891 757,743 863,635 - 815,328 815,328 283,704 3,182 286,885 424,114 1,993
766 767 768 769 770 771 772 773 774 775 776 777 780 781 782 783 784 785 786 787 788 789 791 792 793 794	Summar, Total Tra 580 581 582	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe Df Load Dispatchir Df Station Expense Df Overhead Line Df Underground Lin	n Expense by ase by Factor arxision & Eng PW PW ag PW PW Expenses PW PW	s SNPD SNPD SNPD SNPD SNPD	B2 B2 B2	23,249,581 109,240,296 22,574,630 129,498 155,194,006 1,183,041 11,866,954 13,049,994 12,422,223 12,422,223 4,215,751 48,476 4,264,228 6,053,617 30,368	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003 11,642,067 11,642,067 3,944,286 45,432 3,989,718	1,838,048 25,217,997 29,725 27,085,771 120,708 745,284 865,992	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357) - 35,171 35,171 12,238 137 12,375 18,295 86 18,381	1,780,883 29,187,880 - 30,801 30,999,564 105,891 757,743 863,635 - 815,328 815,328 283,704 3,182 286,885 424,114 1,993
766 767 768 769 770 771 772 773 774 775 776 777 780 781 782 783 784 785 786 787 7889 790 791 792 793 794	Summar, Total Tra 580 581 582	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe Df Load Dispatchir Df Station Expense Df Overhead Line Df Underground Lin	n Expense by ase by Factor avision & Eng PW ag PW PW Expenses PW Expenses PW In g In	gineering S SNPD S SNPD S SNPD S SNPD	B2 B2 B2	23,249,581 109,240,296 22,574,698 129,498 155,194,006 1,183,041 11,866,954 13,049,994 12,422,223 12,422,223 4,215,751 48,476 4,264,228 6,053,617 30,368 6,083,986	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003 11,642,067 11,642,067 3,944,286 45,432 3,989,718 5,647,798 28,461 5,676,259	1,838,048 25,217,997 29,725 27,085,771 120,708 745,284 865,992	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357) - 35,171 35,171 12,238 137 12,375 18,295 86 18,381	1,780,883 29,187,880 - 30,801 30,999,564 105,891 757,743 863,635 - 815,328 815,328 283,704 3,182 286,885 424,114 1,993
766 767 768 769 770 771 772 773 774 775 776 777 780 781 782 783 784 785 786 787 788 790 791 792 793 794 795 796 797	Summar, Total Tra 580 581 582	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe Df Load Dispatchir Df Station Expense Df Overhead Line Df Underground Lin	n Expense by ase by Factor avision & Eng PW ag PW PW Expenses PW Expenses PW In g In	gineering S SNPD S SNPD S SNPD S SNPD	B2	23,249,581 109,240,296 22,574,698 129,498 155,194,006 1,183,041 11,866,954 13,049,994 	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003 	1,838,048 25,217,997	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357) - 35,171 35,171 12,238 137 12,375 18,295 86 18,381	1,780,883 29,187,880 30,801 30,999,564 105,891 757,743 863,635
766 767 768 769 770 771 772 773 774 775 776 777 780 781 782 783 784 785 786 787 789 790 791 792 793 794 795 800	Summar, Total Tra 580 581 582	y of Transmission SE SG CAGW CAGE JBG snsmission Expen Operation Supe Load Dispatchir Di Station Expense Overhead Line Di Underground Lin Di Street Lighting	n Expense by nse by Factor rivision & Eng PW PW PW e PW Expenses PW PW Expenses PW PW A Signal Syst	gineering S SNPD S SNPD S SNPD S SNPD S SNPD	B2	23,249,581 109,240,296 22,574,698 129,498 155,194,006 1,183,041 11,866,954 13,049,994 	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003 	1,838,048 25,217,997	(57,165) 3,969,882 	1,780,883 29,187,880 30,801 30,999,564 105,891 757,743 863,635
766 767 768 769 770 771 772 773 774 775 776 777 780 781 782 783 784 785 786 787 788 789 791 792 793 794 795 796 800 800	Summar, Total Tra 580 581 582 583	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe Di Load Dispatchir Di Station Expense Di Overhead Line Di Underground Li Di Of Street Lighting a	n Expense by ase by Factor ase by	gineering S SNPD S SNPD S SNPD S SNPD S SNPD	B2	23,249,581 109,240,296 22,574,698 129,498 155,194,006 1,183,041 11,866,954 13,049,994	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003 11,642,067 11,642,067 3,944,286 45,432 3,989,718 5,647,798 28,461 5,676,259	1,838,048 25,217,997 - 29,725 27,085,771 120,708 745,284 865,992 - 780,157 780,157 271,465 3,044 274,510 405,819 1,907 407,726	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357) - 35,171 35,171 12,238 137 12,375 18,295 86 18,381	1,780,883 29,187,880 30,801 30,999,564 105,891 757,743 863,635 815,328 815,328 283,704 3,182 286,885 424,114 1,993 426,107
766 767 768 769 770 771 771 773 774 775 776 777 780 781 782 783 784 785 786 787 790 791 792 793 794 794 795 796 797 800 801 801 801	Summar, Total Tra 580 581 582 583	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe Di Load Dispatchir Di Station Expense Di Overhead Line Di Underground Li Di Of Street Lighting a	n Expense by nse by Factor rivision & Eng PW PW PW e PW Expenses PW PW Expenses PW PW A Signal Syst	gineering S SNPD S SNPD S SNPD S SNPD S SNPD	B2	23,249,581 109,240,296 22,574,698 129,498 155,194,006 1,183,041 11,866,954 13,049,994 12,422,223 12,422,223 4,215,751 48,476 4,264,228 6,053,617 30,368 6,083,986 496 -	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003 11,642,067 11,642,067 3,944,286 45,432 3,989,718 5,647,798 28,461 5,676,259	1,838,048 25,217,997 - 29,725 27,085,771 120,708 745,284 865,992 - 780,157 780,157 271,465 3,044 274,510 405,819 1,907 407,726	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357) - 35,171 35,171 35,171 12,238 137 12,375 18,295 86 18,381	1,780,883 29,187,880
766 767 768 769 770 771 772 773 774 775 776 777 780 781 782 783 784 785 786 787 788 789 791 792 793 794 795 796 800 800	Summar, Total Tra 580 581 582 583	y of Transmission SE SG CAGW CAGE JBG ansmission Expen Operation Supe Di Load Dispatchir Di Station Expense Di Overhead Line Di Underground Li Di Of Street Lighting a	n Expense by ase by Factor ase by	gineering S SNPD S SNPD S SNPD S SNPD S SNPD	B2	23,249,581 109,240,296 22,574,698 129,498 155,194,006 1,183,041 11,866,954 13,049,994	21,411,533 84,022,299 22,574,630 99,773 128,108,235 1,062,333 11,121,670 12,184,003 11,642,067 11,642,067 3,944,286 45,432 3,989,718 5,647,798 28,461 5,676,259	1,838,048 25,217,997 - 29,725 27,085,771 120,708 745,284 865,992 - 780,157 780,157 271,465 3,044 274,510 405,819 1,907 407,726	(57,165) 3,969,882 - 1,076 3,913,793 (14,817) 12,460 (2,357) - 35,171 35,171 12,238 137 12,375 18,295 86 18,381	1,780,883 29,187,880 30,801 30,999,564 105,891 757,743 863,635 815,328 815,328 283,704 3,182 286,885 424,114 1,993 426,107

586 587 588	DESCRIP Meter Expen Customer In:	ses DPW DPW	FACTOR S	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
587		DPW	s						
	Customer In:				6,681,198	6,143,576	537,623	24,237	561,86
	Customer In:		SNPD		391,785	367,180	24,605	1,109	25,71
	Customer In:			B2	7,072,984	6,510,756	562,228	25,346	587,575
		stallation Expe	enses						
588		DPW	S		11,097,401	10,159,620	937,781	42,277	980,058
588		DPW	SNPD		_	-		-	
588				B2	11,097,401	10,159,620	937,781	42,277	980,058
	Misc. Distrib	ution Expense	es						
		DPW	S		311,914	264,190	47,723	2,151	49,87
		DPW	SNPD	no	4,440,085	4,161,233	278,852	(18,009)	260,84
				B2	4,751,998	4,425,423	326,575	(15,858)	310,71
589	Rents								
		DPW	S		3,605,608	3,474,581	131,027	5,907	136,93
		DPW	SNPD	DO	93,281 3,698,889	87,422 3,562,004	5,858 136,885	264 6,171	6,12 143,05
				B2	3,098,889	3,362,004	130,000	6,171	143,03
590	Maint Super	vision & Engin	eering						
	•	DPW	S		2,718,016	2,575,960	142,056	4,597	146,65
		DPW	SNPD	B2	3,468,927 6,186,942	3,251,067 5,827,026	217,860 359,916	7,050 11,647	224,91 371,56
				B2	0,100,942	3,027,020	309,910	11,047	371,30
591	Maintenance	of Structures							
		DPW	S		1,659,034	1,551,815	107,218	3,469	110,68
		DPW	SNPD	B2	51,728 1,710,762	48,479 1,600,295	3,249 110,467	105 3,575	3,35 114,04
					1,710,702	1,000,200	170,107	0,010	71.70
592	Maintenance	of Station Eq							
		DPW	S ·		9,999,660 1,897,675	9,256,198 1,778,495	743,463 119,180	24,058 3,857	767,52 123,03
		DPW	SNPD	B2	11,897,335	11,034,692	862,643	27,914	890,55
593	Maintenance	of Overhead	Lines		11,001,000	, , , , , , , , , , , , , , , , , ,	33-,3-3		
		DPW	S		88,474,071	83,786,104	4,687,966	(167,183)	4,520,78
		DPW	SNPD	B2	1,476,095 89,950,166	1,383,391 85,169,496	92,704 4,780,670	3,813 (163,371)	96,51 4,617,29
				D2	09,930,100	00,109,490	4,700,070	(103,371)	4,017,20
594	Maintenance	of Undergrou	ınd Lines						
		DPW	S		21,324,570	20,383,825	940,745 2,458	30,442 80	971,18 2,53
		DPW	SNPD	B2	39,134 21,363,704	36,676 20,420,501	943,203	30,521	973,72
					21,000,101	20,120,001			
595	Maintenance	of Line Trans			(4 no 4)	(4.004)			
		DPW DPW	S SNPD		(1,694) 1,025,952	(1,694) 961,519	64,433	2,085	66,51
		DIVV	SIVIED	B2	1,024,257	959,824	64,433	2,085	66,51
596	Maint of Stre	et Lighting & :			0.504.504	2 400 222	101 209	£ 107	197,39
		DPW DPW	S SNPD		3,591,531	3,400,323	191,208	6,187	197,39
		DI VV	OIG D	B2	3,591,531	3,400,323	191,208	6,187	197,39
597	Maintenance	of Meters DPW	c		4,833,386	4.507.002	326,384	10:561	336.94
		DPW	S SNPD		1,833,340	1,718,200	115,140	3,726	118,86
				B2	6,666,726	6,225,202	441,524	14,287	455,81
598	Maint of Mis	c. Distribution DPW	Plant S		1,676,031	1,649,771	26,260	850	27,11
		DPW	SNPD		1,727,599	1,619,100	108,499	3,511	112,01
			4	B2	3,403,630	3,268,870	134,759	4,361	139,12
					000 400 007	400 040 004	40 402 272	E0 200	42.252.65
TOTAL	DISTRIBUTIO	N EXPENSE		B2	208,439,397	196,246,024	12,193,373	59,286	12,252,65
Summar	of Distribution	n Expense by	Factor						
	S				167,423,631	157,806,184	9,617,447	3,270	9,620,71
	SNPD				41,015,766	38,439,841	2,575,926	56,016	2,631,94
Total Dis	tribution Expe	nse by Factor		B2	208,439,397	196,246,024	12,193,373	59,286	12,252,65
		,							
901	Supervision		_						
		CUST	S CN		2,230	2,230	- 168,767	6,430	- 175,19
		CUST	CN	B2	2,439,760 2,441,991	2,270,994 2,273,224	168,767	6,430	175,19

AMA FERC		BUS	WCA		HNAD	JUSTED RESULTS		WASHING	TON
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
902	Meter Reading	Expense UST	s		17,518,323	16,725,732	792,591	30,199	822,790
		UST	CN		2,143,748	1,995,457	148,291	5,650	153,941
				B2	19,662,071	18,721,190	940,882	35,849	976,730
903	Customer Rece	sinte & Collec	otions						
903		UST	S		8,154,922	7,527,876	627,047	19,580	646,627
		UST	CN		44,233,473	41,173,685	3,059,787	105,917	3,165,705
				B2	52,388,395	48,701,561	3,686,834	125,498	3,812,332
904	Uncollectible A	ccounts							
		UST	S		12,907,136	11,365,698	1,541,438	497,251	2,038,688
	P		SG		47.040	40.000	4 404	-	4 006
	C	UST	CN	B2	17,219 12,924,355	16,028 11,381,726	1,191 1,542,629	45 497,296	1,236 2,039,925
905	Misc. Custome	r Accounts E UST	Expense S		1,626	1,626		_	
		UST	CN		115,888	107,871	8,016	(2,756)	5,260
				B2	117,514	109,498	8,016	(2,756)	5,260
TOTAL (CUSTOMER AC	COUNTS EX	(P	B2	87,534,326	81,187,198	6,347,128	662,316	7,009,444
Summar	y of Customer Ad S	ccts Exp by F	actor		38,584,238	35,623,163	2,961,075	547,029	3,508,105
	CN				48,950,088	45,564,035	3,386,053	115,287	3,501,340
	SG		 .		-	-	-	-	-
Total Cu	stomer Accounts	Expense by	/ Factor	B2	87,534,326	81,187,198	6,347,128	662,316	7,009,444
907	Supervision								
		UST	S		-	-	-	-	-
	С	UST	CN	B2	331,132 331,132	308,226 308,226	22,906 22,906	775 775	23,681 23,681
				D2	331,132	500,220	22,300	715	20,001
908	Customer Assis								
		UST UST	S CN		111,368,614 1,303,141	100,277,789 1,212,998	11,090,825 90,143	(10,663,371) 3,160	427,454 93,303
	C	051	CN	B2	112,671,756	101,490,787	11,180,968	(10,660,212)	520,756
								· · · · · · · · · · · · · · · · · · ·	
909	Informational &	Instructiona UST	l Ad∨ S		1,631,613	1,525,963	105,649	7,591	113,240
		UST	CN		1,853,139	1,724,951	128,188	(3,341)	124,847
	_			B2	3,484,752	3,250,914	233,838	4,250	238,087
040	Mine Customs	- Candaa							
910	Misc. Custome C	UST	s		_	-	-	_	-
		UST	CN		117,029	108,934	8,095	274	8,369
				B2	117,029	108,934	8,095	274	8,369
						100,304	0,030	2/4	0,509
TOTAL (CUSTOMER SE	RVICE EXP	ENSE	B2	116,604,669	105,158,862	11,445,807	(10,654,913)	790,894
Summar	y of Customer Se	ervice Exp by	y Factor						
	S CN				113,000,227 3,604,442	101,803,752 3,355,109	11,196,475 249,332	(10,655,780) 868	540,694 250,200
	CIV								
Total Cu	stomer Service E	Expense by F	actor	B2	116,604,669	105,158,862	11,445,807	(10,654,913)	790,894
911	Supervision								
		UST UST	S CN		-	-		-	-
	C	USI	CN	-	<u>-</u>	-		-	-
912	Demonstration	& Selling Ex UST	pense S		_	_	_	_	_
		UST	CN		-	-			-
	J				-	-	-		-
013	Advortising Co	onco							
913	Advertising Exp	oense UST	S		-	_	_		_
		UST	CN			-	-		
	U								

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJI TOTAL	USTED RESULTS OTHER	WASHINGTON	WASHING ADJUSTMENT	TON ADJ TOTAL
916	Misc. Sales E		s				_	_	
		CUST	CN		-	-	-	-	-
				B2	-	+		*	*
TOTAL	SALES EXPE	NSE		-	•	-	_		*
Total Sa	les Expense by	√ Factor							
	S	,			· •	-	-	•	-
Total Sa	CN les Expense by	, Factor		B2	-	-			
		ce Exp Includi	ng Sales		116,604,669	105.158.862	11,445,807	(10,654,913)	790,894
920		e & General Sa	alaries						
		PTD CUST	S CN		(334,204)	(334,204)	0	(17,226)	(17,225)
		PTD	so		77,089,087	71,805,451	5,283,636	138,748	5,422,384
				B2	76,754,883	71,471,247	5,283,637	121,522	5,405,159
921	Office Suppli	es & expenses							
		PTD	S		198,891	197,730	1,161	49	1,210
		CUST PTD	CN SO		184,263 7,980,589	171,517 7,433,604	12,746 546,984	538 21,672	13,284 568,657
		. 10	00	B2	8,363,743	7,433,604	560,892	22,259	583,151
000	1005								
922	A&G Expens	es Transferred PTD	s		_	-	_	-	-
		CUST	CN		-	-	-	•	-
		PTD .	so		(29,238,955)	(27,234,935)	(2,004,019)	(127,985)	(2,132,004)
				B2	(29,238,955)	(27,234,935)	(2,004,019)	(127,985)	(2,132,004)
923	Outside Serv								
		PTD P	S CAGW		1,005,003	899,667	105,336	(77,462) 100,451	27,874 100,451
		PTD	SO		15,477,851	14,417,009	1,060,842	(27,726)	1,033,116
				B2	16,482,854	15,316,676	1,166,178	(4,738)	1,161,441
924	Property Insu	irance							
32.4	r roperty mac	a di loc	s		7,835,293	7,835,293	-	-	-
			CAGW				-	- (4.007)	400.000
		PTD	so	B2	5,983,471 13,818,764	5,573,368 13,408,661	410,103 410,103	(1,897) (1,897)	408,206 408,206
					10,010,701			(1,1,2,1)	
925	Injuries & Da	mages	S		(071 755)	(271,755)			
		PTD	SO		(271,755) 36,423,361	33,926,927	2,496,434	(1,357,582)	1,138,852
				B2	36,151,606	33,655,172	2,496,434	(1,357,582)	1,138,852
926	Employee De	ensions & Bene	fite						
320	Zinpioyee i e	LABOR	S		-	-	-	-	
		CUST	CN		•	-	-	-	-
		LABOR	so	B2	-		-	-	
927	Franchise Re	equirements DMSC	S						
		DMSC	so		-	-	-	-	-
				B2	_	-	*	-	-
928	Regulatory C	ommission Exp	ense						
		DMSC	S		16,239,266	13,749,323	2,489,943	111,236	2,601,179
		CUST	CN		0.005.004	- 0 407 700	157 204	7 027	164 220
		DMSC CUST	SO CAGW		2,295,094 2,102,059	2,137,790 1,616,801	157,304 485,258	7,027 21,678	164,332 506,936
		DMSC	CAGE		176,225	176,225	-	-	-
		FERC	SG	P2	1,955,593	1,800,989	154,604	6,907 146,848	161,511
				B2	22,768,237	19,481,128	3,287,109	140,848	3,433,958
929	Duplicate Ch		_						,==
		LABOR FERC	S CAGW		-	•		(653,029) 794,803	(653,029) 794,803
		0	CN		- -	-	-	(115)	(115)
		0	JBG		-	-	-	•	-
		0 LABOR	SG SNPD		-	-	-	415,984 (857)	415,984 (857)
		LABOR	SO		(4,312,840)	(4,017,241)	(295,599)	(330,131)	(625,730)
				B2	(4,312,840)	(4,017,241)	(295,599)	226,655	(68,944)
930	Misc Genera	l Expenses							
		PTD	S		202,046	195,546	6,500	22,561	29,061
		CUST LABOR	CAGE SO		7,325,575	- 6,823,485	502,090	- 438	- 502,529
		LADOR	30	B2	7,323,373	7,019,031	508,590	22,999	531,589
					,,			······································	

	AMA									
	FERC		BUS	WCA		UNAD.	JUSTED RESULTS		WASHIN	GTON
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1043	931	Rents								
1044			PTD	S		942,874	942,619	256	25	281
1045			PTD	SO		5,375,725	5,007,276	368,449	36,524	404,973
1046					B2	6,318,600	5,949,895	368,704	36,549	405,253
1047										
1048	935	Maintenance	of General Plan	nt						
1049			G	S		135,860	135,364	496	10	506
1050			CUST	CN		56,126	52,243	3,882	79	3,961
1051			G	so		21,010,099	19,570,080	1,440,019	31,816	1,471,834
1052					B2	21,202,085	19,757,688	1,444,397	31,904	1,476,301
1053										
1054	TOTAL A	ADMINISTRA	TIVE & GEN EX	P	B2	175,836,600	162,610,173	13,226,426	(883,464)	12,342,962
1055										
1056	Summar	y of A&G Expe	ense by Factor							
1057		S				25,953,274	23,349,582	2,603,693	(613,836)	1,989,857
1058		so				145,409,059	135,442,816	9,966,243	(1,609,096)	8,357,147
1059		SG				1,955,593	1,800,989	154,604	422,890	577,494
1060		CN				240,389	223,761	16,629	502	17,130
1061		CAGW				2,102,059	1,616,801	485,258	916,932	1,402,190
1062		CAGE				176,225	176,225	-	-	-
1063	Total A&	G Expense by	Factor		B2	175,836,600	162,610,173	13,226,426	(882,608)	12,343,819
1064										
1065	TOTAL (D&M EXPENS	SE		B2	1,798,254,894	1,566,120,653	232,134,241	(1,852,696)	230,281,545

	AMA FERC ACCT 403SP	BUS DESCRIP FUNC	WCA		UNAD	JUSTED RESULTS		WASHIN	CTON
57 58 59	403SP	A	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
68 69		Steam Depreciation P	DGP			_	_	_	_
		P	DGU				_	-	
70		P	SG		-	-	-	-	-
		P	CAGW		5,184,016	3,987,292	1,196,724	26,550	1,223,27
71		P P	CAGE JBG		119,400,065	119,400,065	4.050.005	2,068,966	7,019,87
72 73		P	S		21,568,918	16,618,013	4,950,905	2,000,900	7,019,07
74		·	J	В3	146,152,999	140,005,370	6,147,629	2,095,516	8,243,14
75									
76	403NP	Nuclear Depreciation	non						
77 78		P	DGP		-	-		-	
79									
30	403HP	Hydro Depreciation							
31		P	DGP		-		-	-	-
82 83		P P	DGU CAGW		19,333,378	14,870,290	4,463,088	2,422,933	6,886,02
33 84		P	CAGW		6,252,401	6,252,401	4,403,000	2,422,933	0,000,02
35		P	CAGW		-,,	-	-	-	-
36		P	CAGE			+	-	-	-
37				B3	25,585,779	21,122,691	4,463,088	2,422,933	6,886,02
38 39	403OP	Other Production Depreciation	1						
90	40001	P	DGU		-	-	_	-	-
91		P	SG		-	-	-	-	-
92		P	CAGW		42,831,021	32,943,529	9,887,492	(729,954)	9,157,53
93		P P	CAGE		73,259,937	73,259,937	-	-	-
94 95		P P	CAGE CAGE		-	-	-	-	-
96		·	ONOL	В3	116,090,957	106,203,465	9,887,492	(729,954)	9,157,53
7									
8	403TP	Transmission Depreciation							
99 00		T T	DGP DGU		-	-	-	•	-
)1		Ť	CAGW		24,030,995	18,483,467	5,547,528	(409,396)	5,138,13
)2		Ť	CAGE		69,869,549	69,869,549	-	-	-
03		Т	JBG		882,716	680,098	202,618	645	203,26
04		Т	SG	D0	54,213 94,837,473	49,927 89,083,041	4,286 5,754,431	(701) (409,453)	3,58 5,344,97
)5)6				B3	94,037,473	09,000,041	5,754,451	(409,433)	5,344,91
07									
80									
09 10	403	Distribution Depreciation	s		428,899	400 OE4	5,044	211,298	216,34
11	360 361	Land & Land Right: DPW Structures DPW	S		1,545,348	423,854 1,502,287	43,061	211,290	43,06
12	362	Station Equipment DPW	Š		20,145,509	19,085,766	1,059,743	-	1,059,74
13	363	Storage Battery Eq. DPW	S		-	-	-	-	-
14	364	Poles & Towers DPW	S		38,065,674	34,153,925	3,911,750	(1,145,589)	2,766,16
15 16	365	OH Conductors DPW UG Conduit DPW	S S		20,559,746 8,499,834	18,786,180	1,773,566 730,945		1,773,56 730,94
7	366 367	UG Conductor DPW	S		18,796,764	7,768,889 18,113,579	683,185	-	683,18
18	368	Line Trans DPW	S		29,985,430	27,037,851	2,947,580	-	2,947,58
19	369	Services DPW	S		13,019,982	11,685,003	1,334,979	-	1,334,97
20	370	Meters DPW	S		6,155,942	5,715,869	440,073	•	440,07
21 22	371 372	inst Cust Prem DPW Leased Property DPW	S S		485,649	466,635	19,015	-	19,01
23	373	Street Lighting DPW	S		2,132,618	2,002,397	130,221	-	130,22
24				В3	159,821,396	146,742,235	13,079,161	(934,291)	12,144,87
25									
26	403GP	General Depreciation	0		44.004.074	12 104 002	4 500 604	(070 004)	1 222 76
27 28		G-SITUS G-DGP	S DGP		14,691,674	13,184,983	1,506,691	(273,931)	1,232,76
29		G-DGU	DGU		•	-	-	-	
30		Р	SE		-	-	-	-	-
1		CUST	CN		1,471,484	1,369,696	101,788	(6,951)	94,83
32		G-SG	SG		1,493	1,375	118	7 16 377	1 046 48
33 34		PTD G-SG	SO CAGW		14,591,752 1,824,832	13,591,643 1,403,572	1,000,109 421,260	46,377 34,989	1,046,48 456,24
35		G-SG	CAGW		5,844,899	5,844,899	421,200	54,969	430,2
36		P	JBG		450,619	347,184	103,435	(6,191)	97,24
37		P	JBE		214	166	48	-	4
38		P	CAEE		25,402	25,402	-	-	-
39 40		G-SG G-SG	CAGE CAGE		-		-	-	-
40 41		5-50	ONOL	вз —	38,902,369	35,768,920	3,133,450	(205,700)	2,927,75

_	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJ TOTAL	OTHER	WASHINGTON	WASHING ADJUSTMENT	TON ADJ TOTAL
143	403GV0			00						
144 145		,	G-SG	SG		-	<u>-</u>	-	-	-
146										
147 148	403MP	Mining Depre	ciation P	CAEE					_	
149		'	F	CALL	В3	=			-	-
150										
151	403EP	Experimental								
152 153			P P	DGP SG		-	-	-	-	-
154		'		33		-	-	-	-	-
155	4031	ARO Deprecia	ation							
156				S		-	-		-	-
157 158						<u> </u>				
159										
160	TOTAL	DEPRECIATIO	N EXPENSE		B3	581,390,974	538,925,722	42,465,252	2,239,051	44,704,303
161 162	Summany	of Depreciation E	vnonco hy Fact	or						
163	Summary	S	.xpense by raci	oi.		174,513,070	159,927,218	14,585,852	(1,208,223)	13,377,630
164		DGP				•	-	-	· ·	-
165		DGU				- FF 706		- 4 404	(604)	2 710
166 167		SG SO				55,706 14,591,752	51,302 13,591,643	4,404 1,000,109	(694) 46,377	3,710 1,046,487
168		CN				1,471,484	1,369,696	101,788	(6,951)	94,837
169		SE						-		
170 171		CAGW CAGE				93,204,243 274,626,850	71,688,150 274,626,850	21,516,093	1,345,121	22,861,214
172		CAEW				274,020,000	214,020,000	·	-	-
173		CAEE				25,402	25,402	-	-	-
174		JBG				22,902,253	17,645,295	5,256,957	2,063,420	7,320,377
175 176	Total De	JBE preciation Expe	nse By Factor		В3	214 581,390,974	166 538,925,722	48 42,465,252	2,239,051	44,704,303
177										
178	404GP	Amort of LT F								== ===
179 180			I-SITUS I-SG	S SG		806,165	733,867	72,298	-	72,298
181			PTD	so		743,700	692,727	50,973	-	50,973
182			I-DGU	DGU		•	-	-	-	-
183			CUST	CN		72,112	67,123	4,988	-	4,988
184 185			I-SG I-SG	CAGW CAGE		-	-	-	-	-
186			-DGP	DGP		-	-	_	-	-
187					B4	1,621,977	1,493,718	128,259	-	128,259
188 189	404SP	Amort of LT P	lant - Cap Lea	ise Steam						
190			P	SG		-	-	-	=	-
191		1	P	DGP		-	-	-		-
192 193							-	-	-	-
194	404IP	Amort of LT P	lant - Intangib	le Plant						
195			-SITUS	S		1,099,792	1,099,792	-	•	-
196 197			P I-SG	SE SG		- 4,956,611	- 4,564,755	391,856		391,856
198			PTD	so		16,434,797	15,308,367	1,126,430		1,126,430
199		1	CUST	CN		3,802,204	3,539,192	263,012	•	263,012
200			I-SG	CAGW		-	-	-	-	-
201 202			I-SG I-DGP	CAGE DGP		-	-	-	-	-
203			-SG	CAGE		-	-	-	-	-
204			I-SG	CAGE					-	
205 206			I-SG I-SG	CAGW CAGE		13,259,224 3,933,864	10,198,347 3,933,864	3,060,877	•	3,060,877
206			1-3G P	JBG		3,933,004 1,919	1,478	440	-	440
208			P	CAEW		•	-	-	-	-
209			P	CAEE		50,367	50,367	-	-	-
210 211			I-DGU	DGU	В4 —	43,538,777	38,696,161	4,842,616	-	4.842,616
212					٠,	10,000,111	22,000,101	1,0 12,010		.,0 12,010
213	404MP	Amort of LT P								
214 215			Р	SE		-	-	-		
							<u> </u>			

	AMA									
	FERC		BUS	WCA			JUSTED RESULTS		WASHIN	
_	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1217	404OP		Plant - Other Plar							
1218			P	CAGE		-	-	-	-	•
1219			P	CAGE	n.		-	-		
1220					B4	•		-	-	
1221										
1222	40.41.45			D) (
1223	404HP		of Other Electric P							_
1224			P P	DGP		-	-	•	-	-
1225			P	DGU ÇAGW		273,912	210,680	63,232	_	63,232
1226			P P			273,912		05,252		00,202
1227			P	CAGE		-	-	-	-	-
1228			P	SG	В4	273,912	210,680	63,232		63,232
1229					B4	273,912	210,000	03,232		03,232
1230	T-4-1 4-		I inside all Terror D	lau4	B4	45,434,666	40,400,559	5,034,107	-	5,034,107
1231 1232	i otai An	iortization of	Limited Term P	iant	D4	45,454,000	40,400,559	3,034,107		3,004,107
1233										
1234	405	Amortization	of Other Electric	Diant						
1235	400		GP CITIES ELECTRIC	S		_		_	_	_
1236			Oi .	O						
1237					B4	_	-	-	-	•
1238										
1239	406	Amortization	of Plant Acquisiti	on Adi						
1240			P	S		-	-	•	-	
1241			Р	DGP		*				-
1242			P	DGU		-	-	-		-
1243			P	CAGW		-	-	-	-	-
1244			P	CAGE		5,211,112	5,211,112		-	-
1245			P	SG		· · · · · · · · · · ·	-		-	-
1246			P	so		-	-		-	
1247					B4	5,211,112	5,211,112	-	-	-
1248	407	Amort of Prop	p Losses, Unrec	Plant, etc						
1249			DPW	S		2,365,947	2,365,897	50		50
1250			GP	so		-	-	-	-	-
1251			P	DGP		•	-	-	-	-
1252			P	SE		-	-	-	-	-
1253			P	CAGW		-	-	-	82,362	82,362
1254			P	CAGE		-	-	-	-	-
1255			P	CAEW		-	-	-	-	-
1256			P	SG-P		-	-	•	-	-
1257			P	SG		-	-	-	*	-
1258			P	TROJP		-	-	-	-	-
1259					B4	2,365,947	2,365,897	50	82,362	82,412
1260									20.222	# 440 #40
1261	TOTAL	AMORTIZATIO	ON EXPENSE		B4	53,011,726	47,977,569	5,034,157	82,362	5,116,519
1262										
1263										
1264	0	- C A 4! 4!								
1265	Summar		on Expense by F	actor		4 274 004	4,199,556	72,348		72,348
1266		S SE				4,271,904	4, 199,330	72,340	-	12,540
1267							•	-	-	-
1268		TROJP SG-P				-	-			
1269 1270		DGU				<u> </u>				_
1270		SO				17,178,497	16,001,094	1,177,403	_	1,177,403
1272		JBG				1,919	1,478	440	-	440
1273		SSGCH				1,515	.,		-	-
1274		CN				3,874,316	3,606,316	268,000	_	268,000
1275		CAGW				13,533,136	10,409,027	3,124,109	82,362	3,206,471
1276		CAGE				9,144,977	9,144,977		· <u>-</u>	· · · · -
1277		CAEW				-			-	-
1278		CAEE				50,367	50,367	-	•	-
1279		SG				4,956,611	4,564,755	391,856		391,856
1280	Total Am		ense by Factor		B4	53,011,726	47,977,569	5,034,157	82,362	5,116,519
1281	408	Taxes Other	Than Income							
1282			GP	S		44,836,363	31,539,361	13,297,002	(767,440)	12,529,562
1283			GP	GPS		124,731,619	116,182,594	8,549,025	67,182	8,616,207
1284			GP	so		(2,514,344)	(2,342,013)	(172,332)	-	(172,332)
1285			P	SE		354,816	327,957	26,859	•	26,859
1286			P	CAGE		1,813,575	1,813,575	-	-	-
1287			DMSC	OPRV-ID		-	-	-	-	-
1288			GP	EXCTAX		-	-	-	-	•
1289			GP	DGP		-	-	-	-	-
1290			P	CAEW		-	-	-	-	
1291			P	CAEE		425,154	425,154	-	-	-
1292	TA***	FAVES ST	D TUAN 12000	=	0.5	400.027.400	1/7 0/0 000	04 700 554	(700,259)	21,000,296
1293	IOIAL	AXES UTHE	R THAN INCOM	G.	B5	169,647,183	147,946,629	21,700,554	(100,209)	21,000,296
1294										

AMA FERC		BUS	WCA		UNADJ	USTED RESULTS		WASHING	GTON
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
41140	Deferred Invest				(4.040.004)	(4.040.004)			
	۲	TD	CAGE		(1,812,064)	(1,812,064)	-	-	
				B7	(1,812,064)	(1,812,064)	-	•	-
41141	Deferred Invest								
	b.	TD	CAGE		-	-	~	-	•
				В7	*				
TOTAL	DEFERRED ITC			B7	(1,812,064)	(1,812,064)	-	-	#_
				-					
427	Interest on Lon	g-Term Debt							
	G G		S SNP		355,945,454	333,803,077	22,142,377	(446,342)	(446,34 22,142,37
	9	r	SINF		355,945,454	333,803,077	22,142,377	(446,342)	21,696,03
428	Amortization of	Deht Disc &	Exp						
	G		SNP		5,310,308	4,979,969	330,340		330,34
					5,310,308	4,979,969	330,340	-	330,34
429	Amortization of G		Debt SNP		(11.026)	(10,340)	(686)		(68
	G		SNP		(11,026)	(10,340)	(686)	-	(68
431	Other Interest I	Evnanca					,		
451	N	UTIL	OTH			-	-	-	-
	G G		SO SNP		- 13,394,875	12,561,617	- 833,258	-	833,25
	_				13,394,875	12,561,617	833,258	-	833,25
432	AFUDC - Borro	wed							
	G	P	SNP		(29,258,693) (29,258,693)	(27,438,591)	(1,820,102)	-	(1,820,10 (1,820,10
						(27,438,591)	(1,820,102)		
	Total Elec. Inte	rest Deductio	ns for Tax	B6	345,380,918	323,895,731	21,485,186	(446,342)	21,038,84
	Non-Utility Port								
	427 N 428 N		NUTIL NUTIL		-	-	-	-	-
	429 N 431 N		NUTIL NUTIL		-	-	-	•	-
	401 14	OTIL	NOTIL						
	Total Non-uti	lity Interest			_			-	
	Total Interest D	eductions for	Tax		345,380,918	323,895,731	21,485,186	(446,342)	21,038,84
419	Interest & Divid		C						
	G G		S SNP		(57,244,026)	(53,683,034)	(3,560,992)	-	(3,560,99
	Total Operating	Deductions f	or Tax		(57,244,026)	(53,683,034)	(3,560,992)	-	(3,560,99
41010	Deferred Incom		ral-DR S		19,498,494	19,390,321	108,173	1,012,848	1,121,02
	Р		TROJD		· · ·	-	-	-	-
		ST ABOR	CIAC SO		(4,184,893)	(3,898,063)	(286,830)	449,095	162,26
	G		SNP		32,793,357	30,753,373	2,039,984	- 0.000	2,039,98
	P P		SE SG		475,286 38,506,910	439,308 35,462,659	35,978 3,044,251	3,636 (4,122)	39,61 3,040,12
	Ġ		GPS		17,201,039	16,022,091	1,178,948	-	1,178,94
		AXDEPR	TAXDEPR		413,939,500	393,945,676	19,993,824		19,993,82
		UST UST	CAEW CN		1,726	1,333	393	(393) 5,410	- 5,41
	P		JBE		5,965,603	4,616,642	1,348,961	(115,252)	1,233,70
	P	Т	CAGW		271,235	208,621	62,614	1,254,380	1,316,99
	P		CAGE		141,157	141,157	-	- (720.713)	720.71
	P P		JBG CAEE		(251,045)	(251,045)	•	(720,713) -	(720,71
		PW	SNPD		(218,965)	(205,213)	(13,752)	16,253	2,50
				B7	524,139,404	496,626,860	27,512,544	1,901,143	29,413,68

Peter Pete			ER 2013 We	st Control Area								
Mathematical Math		AMA FERC		BUS	WCA			UNADJU	STED RESULTS		WASHIN	GTON
1972 1970			DESCRIP			Ref		01111100		WASHINGTON		
1975 PPW CIAC (18,822,491) (17,896,200) (11,83,274) (11,85,274) (11,85,274) (11,85,274) (11,85,274) (11,85,274) (11,85,274) (12,85,856) (12,85,865) (12,85	1373											
1976 GP	1374			GP	S		(1,941,60	03)	(1,704,809)	(236,794)	(753,125)	(989,919)
CP	1375			DPW	CIAC		(18,522,49	94)	(17,359,220)	(1,163,274)	-	(1,163,274)
1976	1376			GP	SCHMDEXP		(255,836,25	57)	(237,149,777)	(18,686,480)	-	(18,686,480)
PT	1377			GP	SNP		(20,221,04	43)	(18,963,148)	(1,257,895)	33,355	(1,224,540)
LABOR LABOR SO	1378			PT	SG		13	23	113	10	(10)	-
1881	1379			PT	SNPD		(574,05	59)	(538,006)	(36,053)	(9,282)	
1892							3,514,14	41	3,273,284	240,857	(12,218)	228,639
CUST							-		-	•		
1984												4,023
1985												-
1986							642,53	37		44,039	(44,039)	-
1537							-			44 000 000	(27.046)	(4.004.050)
1588				•								
1989										(27,078)	2,469	(24,609)
P							(970,2	12)	(970,212)	-	-	•
1991							(0.450.0)	15)	(0.450.045)	-	•	-
1992 TOTAL DEFERRED INCOME TAXES B7 221.276.245 216.405,700 4.870,545 980,590 5.851,134 3948 SCHMAF Additions - Flow Through SCHMAF SS				٣	CAEE	דים				(22.642.000)	(020 552)	(22 562 552)
TOTAL DEFERRED NCOME TAKES B7						ום	(302,003,13	29)	(200,221,139)	(22,042,000)	(920,000)	(23,302,333)
SCHMAF Additions Flow Through SCHMAF SIN S		TOTAL D	EFFRRED II	NOME TAXES		B7	221 276 24	45	216 405 700	4 870 545	980 590	5 851 134
1996 SCHMAF SNP						υ,	LL1,L10,L		2,10,100,100	1,070,010	000,000	0,00.,70
1996		JOI IMAI	Additions -		Q		_		_		_	_
1997									_	_	_	_
1998							-			_	-	-
1999							_		_	_		
1400									-	_	-	_
Add SCHMAF Add Add Add Add SCHMAF Add Add Add SCHMAF Add Add Add SCHMAF Add Add Add Add Add Add SCHMAF Add Add Add Add Add Add Add							-		_	-	-	-
SCHMAF Additions - Permanent Permane						В6			-	-	-	-
1405												
1406	1403	SCHMAF	Additions -	Permanent								
1406	1404			P	S		1,56	61	1,561	-	-	-
1408	1405			Р	BADDEBT				-	-	-	-
1419	1406			Р	JBE		62,38	89	48,281	14,108	-	
1410	1407				SCHMDEXP		31,8	11	29,488	2,324	-	2,324
Add P							(786,38	86)	(786,386)	-	-	-
ABOR SNP							-		-	-	-	~
SCHMAP-SO SCHM				•			-		-	-	-	-
1414										-	-	-
1415 1416				SCHMAP-SO	SO		978,69	97	911,617	67,079	-	67,079
Additions - Temporary						Б.	000.0	70	004 500	00.540		00.540
1416 SCHMAT Additions - Temporary SCHMAT SCHMAT-SITUS						86	288,0	12	204,562	83,510		83,510
1418		CCLIMAT	Additions	Tomporon								
1419		SCHIVIA	Additions -				(2.726.69	92\	(6 E40 020)	2 212 249	(4.052.710)	1 960 520
1419												
1420											(20,440)	
1421											_	
1422							-		-	5,571,5885		-
1423							_		-	-	(14.256)	(14.256)
1424				SCHMAT-SE					_	_		
1425 SCHMAT GPS (1,693,070) (1,577,028) (116,042) - (116,042) (1426 SCHMAT-SO) SO (9,259,685) (8,625,032) (634,653) (57,945) (692,598) (692,598) (634,653) (57,945) (692,598) (692,598) (634,653							(3:	24)	(298)	(26)		
1426 SCHMAT-SO SO (9,259,685) (8,625,032) (634,653) (57,945) (692,598) 1427 SCHMAT-SNP SNPD 1,512,633 1,417,635 94,998 (6,590) 38,409 1428 P JBG - - 2,046,382 2,046,382 1429 CUST BADDEBT (1,865,600) (1,642,925) (222,675) - (222,675) 1430 P CAGW 309,074 237,725 71,349 1,845,456 1,916,806 1431 P CAGE 3,177,899 3,177.899 - - - - 1432 SCHMAT-SE CAEW -				SCHMAT								
1428				SCHMAT-SO	so					(634,653)	(57,945)	(692,598)
1429 CUST BADDEBT (1,865,600) (1,642,925) (222,675) - (222,675) 1430 P CAGW 309,074 237,725 71,349 1,845,456 1,916,806 1431 P CAGE 3,177,899 3,177,899 - - - - - 1432 SCHMAT-SE CAEW -	1427			SCHMAT-SNP	SNPD		1,512,63	33	1,417,635	94,998	(6,590)	88,409
1430	1428			Р	JBG		-		-	-	2,046,382	2,046,382
1431	1429			CUST	BADDEBT		(1,865,60	00)	(1,642,925)	(222,675)	-	(222,675)
1432 SCHMAT-SE CAEW 14296,512 4,296,512 -	1430			P	CAGW		309,0	74	237,725	71,349	1,845,456	1,916,806
1433	1431			P	CAGE		3,177,89	99	3,177,899	-	-	-
1434 BOOKDEPR SCHMDEXP B6 674,122,571 624,884,131 49,238,440 - 49,238,440 1,777,805 64,656,534 1,335 1,436 1	1432			SCHMAT-SE	CAEW		-		-	-	-	-
1435	1433			SCHMAT-SE	CAEE					-	-	-
1436 1437 1438 1438 1438 1438 1438 1439 1439 1439 1439 1439 1439 1439 1440 1441 1				BOOKDEPR	SCHMDEXP						-	
1437 TOTAL SCHEDULE - M ADDITIONS B6 789,054,082 726,091,842 62,962,240 1,777,805 64,740,045 1439 SCHMDF Deductions - Flow Through SCHMDF						B6	788,766,0	10	725,887,280	62,878,730	1,777,805	64,656,534
1438 SCHMDF Deductions - Flow Through 1440 SCHMDF SCHMDF S						_					7722-17	
1439 SCHMDF Deductions - Flow Through 1440 SCHMDF SCHMDF -<		TOTAL S	CHEDULE -	M ADDITIONS		B6	789,054,08	82	726,091,842	62,962,240	1,777,805	64,740,045
1440 SCHMDF S - - - - - - 1441 SCHMDF CAGW - - - - - 1442 SCHMDF CAGE - - - - - 1443 SCHMDF DGP - - - - - 1444 SCHMDF DGU - - - - - -												
1441 SCHMDF CAGW - - - - - 1442 SCHMDF CAGE - - - - - 1443 SCHMDF DGP - - - - - 1444 SCHMDF DGU - - - - - -		SCHMDF	Deductions		^							
1442 SCHMDF CAGE - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>-</td></t<>							-		-	-	-	-
1443 SCHMDF DGP - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>-</td></td<>							-		-	-	-	-
1444 SCHMDF DGU <u></u>							-		-	-	-	-
							•	•	-	•	-	-
				SOFIMILE	560	RA				-	-	
						20						

	AMA										
	FERC	DESCRIP	BUS	WCA	Def	TOTAL	UNAD	JUSTED RESULTS	WASHINGTON	WASHIN ADJUSTMENT	GTON ADJ TOTAL
1446	ACCT SCHMDF	DESCRIP Deductions	FUNC - Permanent	FACTOR	Ref	TOTAL		OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1447	JO. HVIDI	200000000	SCHMDP	S			-	-	-	-	-
1448			P	SE		•	-	-	-	-	-
1449			P	CAEW			-		-	-	•
1450			P	CAEE		475,3		475,313	22.042	-	22,013
1451 1452			PTD SCHMDP	SNP JBE		353,8	1 00	331,848	22,013	-	22,013
1453			P	SCHMDEXP		(24,4	104)	(22,621)	(1,782)	•	(1,782)
1454			SCHMDP-SO	SO		(129,3		(120,513)	(8,868)	8,868	(0)
1455					B6	675,3		664,027	11,363	8,868	20,230
1456											
1457	SCHMDT	Deductions	- Temporary	0		54.070.0	\o-7	E4 000 000	005.004	4 004 040	4 540 040
1458 1459			GP CUST	S BADDEBT		51,378,0	167	51,093,033	285,034	1,231,912	1,516,946
1460			CUST	CN		28,0	- 190	26,147	1,943	-	1,943
1461			SCHMDT-SNP	SNP		86,409,7		81,034,421	5,375,309		5,375,309
1462			DPW	SNPD		(576,9	968)	(540,733)	(36,235)		(36,235)
1463			P	JBE		16,378,3		12,674,821	3,703,525	(430,749)	3,272,776
1464			P	SE		1,424,8		1,316,954	107,855	-	107,855
1465			SCHMDT-SG	SG		101,464,8		93,443,280	8,021,531	-	8,021,531
1466 1467			SCHMDT-GPS SCHMDT-SO	GPS SO		45,324,3 (11,027,0		42,217,834 (10,271,299)	3,106,501 (755,790)	986,725	3,106,501 230,935
1468			TAXDEPR	TAXDEPR		1,090,720,9		1,038,037,670	52,683,259	500,725	52,683,259
1469			SCHMDT-SG	CAGW		714,7		549,712	164,988	5,212,843	5,377,831
1470			SCHMDT-SG	CAGE		371,9	948	371,948	-	-	-
1471			P	JBG			-	-	-	157,921	157,921
1472			P	CAEE		(1,488,5	508)	(1,488,508)	-	-	-
1473			Р	TROJD	DC -	1,381,123,2	-	1,308,465,281	70.057.040	7.158.653	79,816,572
1474 1475					B6 _	1,301,123,2	200	1,300,400,201	72,657,919	7,150,003	79,010,572
1476	TOTAL S	CHEDULE -	M DEDUCTIONS	3	В6 -	1,381,798,5	590	1,309,129,308	72,669,282	7,167,521	79,836,802
1477		*									
1478	TOTAL S	CHEDULE -	M ADJUSTMENT	ΓS	B6 _	(592,744,5	508)	(583,037,466)	(9,707,042)	(5,389,716)	(15,096,758)
1479					_						
1480	40044	01-1-1	- T								
1481 1482	40911	State Incom	e raxes IBT	IBT		64,354,8	255	64,354,855		_	_
1483		Credits	IBT	IBT		04,554,0	-	-	-	-	- -
1484		0.00.00		CAGE			-	•	-	-	-
1485			IBT	IBT			-		-	-	-
1486	TOTAL S	TATE TAXE	S		B6 _	64,354,8	355	64,354,855	-		-
1487											
1488 1489	Calculatio	n of Taxable	Income:								
1490	Calculatio	Operating R				4,919,396,3	351	4,571,783,718	347,612,633	3,565,180	351,177,813
1491		Operating D			-					·	
1492		O & M Exp	penses			1,798,254,8	394	1,566,120,653	232,134,241	(1,852,696)	230,281,545
1493			on Expense			581,390,9		538,925,722	42,465,252	2,239,051	44,704,303
1494			on Expense			53,011,7		47,977,569	5,034,157	82,362	5,116,519
1495 1496			ner Than Income Dividends (AFUE	C Fauity)		169,647,1 (57,244,0		147,946,629 (53,683,034)	21,700,554 (3,560,992)	(700,259)	21,000,296 (3,560,992)
1490			enue & Expense	/C-Equity/		72,5		55,159	17,412	(779,539)	(762,127)
1498			erating Deductions	3	-	2,545,133,3		2,247,342,697	297,790,625	(1,011,081)	296,779,544
1499		Other Deduc								, , , ,	
1500		Interest De				345,380,9	918	323,895,731	21,485,186	(446,342)	21,038,845
1501		Interest or				/=^^ = · · ·	-	/F00 00# 105:	/O ==== 0.1=:	(F 600 715)	(45.000.755)
1502		Schedule	M Adjustments			(592,744,5	008)	(583,037,466)	(9,707,042)	(5,389,716)	(15,096,758)
1503 1504		Income R	efore State Taxes	s		1,436,137,6	504	1,417,507,824	18,629,780	(367,114)	18,262,666
1505		andonio D	Clate Taxes	•		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		., , ,	. 5,025,750	(301,11-1)	. 5,202,000
1506		State Incom	e Taxes			64,354,8	355	64,354,855		-	-
1507					_						
1508	Total Tax	able Income			=	1,371,782,7	749	1,353,152,968	18,629,780	(367,114)	18,262,666
1509	- n.						00/	05.00/	05.00/	05.00/	. 0 00/
1510	Tax Rate					35.	.0%	35.0%	35.0%	35.0%	35.0%
1511 1512	Federal Ir	come Tax -	Calculated			480,123.9	162	473,603,539	6,520,423	(128,490)	6,391,933
1513	, caerar II	.como rax =	Calculated			400, 120,8		,000,000	5,525,725	(120,400)	5,057,000
1514	Adjustme	nts to Calcula	ated Tax:								
1515	40910	Fed. Credit	P	SE		(13,9		(12,904)	(1,057)	-	(1,057)
1516	40910	Fed. Credit	P	JBE		(37,5		(29,051)	(8,489)	•	(8,489)
1517	40910	Fed. Credit	P	so		(1,5		(1,454)	(107)	E 500 110	(107)
1518	40910	Fed. Credit	P	SG CAGW		(69,697,2	2/6)	(64,187,199)	(5,510,077)	5,539,143 (6,206,177)	29,067
1519 1520	40910 40910	Fed. Credit Fed. Credit		CAGW		(50,7	- 735)	(50,735)	-	(0,200,177)	(6,206,177)
1521		L INCOME T	'AX		_	410,322,8		409,322,195	1,000,694	(795,523)	205,171
1522					=						
1523	TOTAL C	PERATING	EXPENSES		=	3,296,519,2	272	2,989,296,417	307,222,855	(826,014)	306,396,841
					_						

AMA FERC ACCT	BUS DESCRIP FUNC	WCA FACTOR	Ref	UNAD TOTAL	JUSTED RESULTS OTHER	WASHINGTON	WASHIN ADJUSTMENT	GTON ADJ TOTAL
310	Land and Land Rights							
	P	DGP		-	-	-	-	-
	P P	DGU SG		-	-	-	-	-
	r P	CAGW		1,373,863	1,056,709	317,155	95,627	412,78
	P	CAGE		90,653,416	90,653,416	-	-	- 12,10
	P	JBG		1,161,925	895,218	266,707	-	266,70
	Р	S		-	-	-	-	-
	Р	CAGE		-	-	-	-	-
			B8	93,189,204	92,605,342	583,862	95,627	679,48
311	Structures and Improvements							
511	P	DGP		<u>-</u>	-	-	<u>-</u>	-
	P	DGU		*	+			-
	P	SG		-	-	-	-	-
	P	CAGW		65,815,395	50,621,987	15,193,409	119,728	15,313,13
	P	CAGE		800,680,922	800,680,922	-		
	P P	JBG CAGE		139,304,632	107,328,803	31,975,829	(155,239)	31,820,58
	F	CAGE	В8	1,005,800,950	958,631,712	47,169,237	(35,511)	47,133,72
			ъо	1,000,000,000	300,031,712	41,103,231	(00,011)	47,100,72
312	Boiler Plant Equipment							
	P	DGP		-		-	-	-
	P	DGU		-	-	-	-	-
	P	SG		-	-	-	(00.070.100)	
	P P	CAGW		121,077,913	93,127,216	27,950,698	(28,070,128)	(119,43
	P	CAGE JBG		3,291,970,798 689,197,275	3,291,970,798 530,999,707	- 158,197,568	3,508,465	161,706,03
	P	S		009,197,275	550,888,707	150, 197,500	(360,049)	(360,04
	·	Ü	B8	4,102,245,987	3,916,097,721	186,148,265	(24,921,711)	161,226,55
314	Turbogenerator Units							
	P	DGP		-	-	•	•	-
	P P	DGU		-	-	-	-	-
	P	SG CAGW		54,227,848	41,709,411	12,518,437	169,707	- 12,688,14
	P	CAGE		739,715,056	739,715,056	12,510,457	103,707	12,000,14
	P	JBG		190,049,248	146,425,557	43,623,691	2,058,915	45,682,60
	P	CAGE		-	-	-	-	
			B8	983,992,152	927,850,025	56,142,127	2,228,622	58,370,74
245	Assess Flactic Facilities							
315	Accessory Electric Equipment	DGP		_		_	_	_
	P	DGU			-	-	-	-
	P	SG		-	-	-	-	-
	Р	CAGW		13,305,775	10,234,152	3,071,623	552	3,072,17
	P	CAGE		404,302,088	404,302,088	-	-	-
	P	JBG		60,023,909	46,246,089	13,777,821	64,663	13,842,48
	Р	CAGE	no —	477,631,773	460 780 220	16,849,444	65,215	16.014.65
			B8	477,031,773	460,782,329	10,849,444	05,215	16,914,65
316	Misc Power Plant Equipment							
	P	DGP		-	-	-	-	-
	P	DGU		•	-	-	-	-
	Р	SG			-	-	(0.10.007)	-
	P P	CAGW CAGE		1,258,954 27,522,713	968,326 27,522,713	290,628	(216,297)	74,33
	P	JBG		4,086,030	3,148,127	937,903	15,737	953,63
	P	CAGE		-1,000,000	0,740,727	-	10,707	-
			B8	32,867,697	31,639,166	1,228,531	(200,560)	1,027,97
317	Steam Plant ARO							
	Р	S						
			ACCIONNE	-				_
SP	Unclassified Steam Plant - Ac	count 300						
3F	P P Onclassified Steam Plant - Ad	CAGW		_	_	_		=
	P	CAGE		(1,133,172)	(1,133,172)	-	-	-
	P	SG		1,382,648	1,273,339	109,308	296,474	405,78
				249,476	140,168	109,308	296,474	405,78
T-4-1 C:	eam Production Plant		B8	6,695,977,238	6,387,746,463	308,230,775	(22,471,845)	285,758,93

	AMA	LIC ZUIS WES	. 0011010171100								
	FERC		BUS	WCA			UNADJ	USTED RESULTS		WASHIN	GTON
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL		OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1601			luction Plant by								
1602		S	•				-	-	-	(360,049)	(360,049)
1603		JBG				1,083,823,0	19	835,043,502	248,779,517	5,492,540	254,272,058
1604		JBE					-	-	-	•	-
1605		SG				1,382,6		1,273,339	109,308	296,474	405,782
1606		CAGW				257,059,7		197,717,800	59,341,949	(27,900,811)	31,441,139
1607		CAGE				5,353,711,8	322	5,353,711,822	-	-	-
1608		SSGCH					-	-	-	-	-
1609	Total Ste	am Production	Plant by Factor		B8	6,695,977,2	238	6,387,746,463	308,230,775	(22,471,845)	285,758,930
1610	320	Land and Land	d Rights								
1611		F		DGP			-	-	-	-	-
1612		F	•	SG			-	-	*	-	-
1613									ν, •	_	-
1614											
1615	321		Improvements								
1616		F		DGP			-	•	-	-	-
1617		F	•	SG			-	-		-	-
1618							-	-	-	+	-
1619											
1620	322	Reactor Plant									
1621		F		DGP			-	-	-	-	-
1622		F	,	SG			-	-	-	-	-
1623							*	<u></u>	-	-	
1624	000	= 4	- 5.1 - 56 -								
1625	323	Turbogenerato		DCD						_	_
1626		A F		DGP SG			•	-	-	_	
1627		r	-	36			-	-		-	
1628											
1629 1630	324	Land and Land	d Diahte								
1631	324	Land and Lan		DGP			_		_	_	_
1632		,		SG			_	_	_		-
1633		'		00			_	*		-	-
1634						,					
1635	325	Misc Power F	lant Equipment								
1636	020	F		DGP			_	_	_	-	-
1637		·		SG			_	_		_	-
1638							-	-	*	-	
1639								······································			
1640											
1641	NP	Unclassified N	luclear Plant - A	cct 300							
1642		I		SG			-	-	-	-	
1643							-	-	-	-	-
1644											
1645											
1646	Total Nu	clear Producti	on Plant				-		-	-	
1647											
1648											
1649											
1650	Summar		duction Plant by	y Factor							
1651		DGP					-		-	*	-
1652		DGU					-	-	-	•	-
1653		SG					-	-	-	*	•
1654											
1655	Total Nu	clear Plant by F	actor		-	-/	-	_		-	
1656											
1657	330	Land and Lan									
1658			• ·	DGP			-	•	-	-	-
1659			5	DGU		25,372,	-	40 545 470	E 057 070	(630)	5,856,640
1660			>	CAGW				19,515,479	5,857,270	(030)	5,050,040
1661			D	CAGE		5,952,2		5,952,224	-	-	-
1662			>	CAGW			-	-	-	•	
1663		ŀ	5	CAGE	р. —	31,324,9	- 273	25,467,703	5,857,270	(630)	5,856,640
1664					B8	31,324,9	9/3	∠5,467,703	5,857,270	(030)	5,050,040
1665	221	Ctrustures ==	d Improvements								
1666	331		improvements	DGP			_	_		_	_
1667 1668			5	DGU			-	-		-	-
1669			>	CAGW		171,445,		131,867,554	39,578,013	1,232,804	40,810,817
1670			- -	CAGW		15,109,		15,109,476	39,370,013	1,232,004	40,010,017
1671			- -	CAGE				13,109,470	-		-
1672			5	CAGE			-	-	-	-	
1673				3,100	В8 —	186,555,0		146,977,029	39,578,013	1,232,804	40,810,817
1674								,			

	AMA										
	FERC		BUS	WCA			UNADJ	USTED RESULTS		WASHIN	
4075	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL		OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1675 1676	332	Reservoirs, Da		ays DGP							
1677		F		DGU			-	-	-	-	-
1678		F		CAGW		364,488	981	280,347,117	84,141,864	20,063,703	104,205,567
1679		F		CAGE		91,117		91,117,557	-	-	101,200,001
1680		F	>	CAGW			-	-	-	-	-
1681		F	>	CAGE			-	-	-	-	-
1682					B8	455,606	538	371,464,674	84,141,864	20,063,703	104,205,567
1683											
1684	333	Water Wheel,									
1685		F		DGP			-	-	-	-	-
1686		F		DGU		=0.000	-		-		-
1687		F		CAGW		79,930		61,478,895	18,451,942	156,721	18,608,663
1688		F		CAGE		40,414	,747	40,414,747	-	•	-
1689 1690		. P		CAGW CAGE			-	•		-	-
1691		. F		CAGE	В8	120,345	584	101,893,642	18,451,942	156,721	18,608,663
1692						120,040	.004	101,000,042	10,401,542	100,721	10,000,000
1693	334	Accessory Ele	ctric Equipmen	nt							
1694		F		DGP			_	-	-		_
1695		.F	•	DGU			-	-	-	-	-
1696		F		CAGW		63,796	,743	49,069,338	14,727,405	257,602	14,985,007
1697		F		CAGE		11,543	,439	11,543,439	-	-	-
1698		F		CAGW			-	•	-	•	*
1699		F		CAGE			-		-	· · · · · · · · · · · · · · · · · · ·	-
1700					B8	75,340	182	60,612,777	14,727,405	257,602	14,985,007
1701											
1702											
1703	225	Mine Davies D									
1704 1705	335	Misc. Power P		DGP							
1706		F		DGU			-	-	_	-	-
1707		F		CAGW		2,188	831	1,683,542	505,289	213	505,502
1708		P		CAGE		170		170,140	505,205	210	505,502
1709		F		CAGW		1.0	-	-	-	-	-
1710		P		CAGE			_	_	_	_	-
1711					B8	2,358	971	1,853,682	505,289	213	505,502
1712								, , , , , , , , , , , , , , , , , , , 			
1713	336	Roads, Railroa	ds & Bridges								
1714		F		DGP			-	-	-	-	-
1715		F		DGU			-		-	-	-
1716		F		CAGW		17,122		13,169,534	3,952,633	159,930	4,112,562
1717		F		CAGE		1,862	,825	1,862,825	-	-	-
1718		P P		CAGW			-	-	-	-	-
1719 1720		r		CAGE	В8 —	18,984	001	15,032,359	3,952,633	159,930	4,112,562
1721					Б0	10,904.	991	15,032,339	3,932,033	109,930	4,112,362
1722	337	Hydro Plant AF	30								
1723	007	F		s					-		_
1724				•		· · · · · · · · · · · · · · · · · · ·	-			-	-
1725					-						
1726	HP	Unclassified H	ydro Plant - Ac	ct 300							
1727		F		S			-	-	•		-
1728		F		DGU			-	-	-	-	-
1729		P		CAGW			-	-	-	-	-
1730		P		CAGE			-	-	-	-	•
1731		P		CAGW			-	-		•	-
1732		F	,	CAGE			-	-	-		
1733 1734							-	•	-	*	
1734	Total Hy	draulic Plant			B8	890,516	282	723,301,865	167,214,417	21,870,341	189,084,758
1736						000,0.0		120,001,000	101,2(1)111	21,010,011	100,00-1,100
1737	Summan	of Hydraulic Pl	ant by Factor								
1738	00//////	S	a 27 . aoio.				-	-	-		_
1739		SG					_	-	-	-	-
1740		CAGW				724,345	875	557,131,458	167,214,417	21,870,341	189,084,758
1741		CAGE				166,170	,407	166,170,407	-	-	-
1742		DGP					•	-	-		
1743		DGU						*	-		
1744	Total Hyd	draulic Plant by I	⊢actor		B8	890,516	282	723,301,865	167,214,417	21,870,341	189,084,758
1745	0.40										
1746	340	Land and Land	l Rights			-	000				
1747		_		S		74,	986	74,986	-	•	-
1748		P		SG			-	-	•	-	-
1749		. P		DGU CACW		0.040	-	0 165 057	050.070	-	000.070
1750 1751		P		CAGW CAGE		2,816, 26,205		2,165,957 26,205,206	650,079	-	650,079
1751 1752		P		CAGE		20,205	,206	26,205,206	-	-	-
1753		-		J. (OL	В8 —	29,096		28,446,149	650,079	-	650,079
1754						20,000		20,170,170	000,079	-	000,019

	AMA								WASHINGTON	
	FERC	proopin	BUS	WCA	n - 6		JUSTED RESULTS OTHER	WASHINGTON	WASHIN ADJUSTMENT	GTON ADJ TOTAL
1755 ~	ACCT	DESCRIP Structures and I	FUNC	FACTOR	Ref	TOTAL	UIHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1755 1756	341	P	mprovement	s SG		_	_	_	_	
1757		P		DGU		-	-	-	-	-
1758		P		CAGW		57,107,502	43,924,300	13,183,201	70,102	13,253,304
1759		P		CAGE		107,543,110	107,543,110	-	-	
1760		P.		CAGE		-	-	-		-
1761		·			B8 -	164,650,612	151,467,410	13,183,201	70,102	13,253,304
1762										
1763	342	Fuel Holders, Pr	oducers & A	ccessories						
1764		P		SG		-	-	-	-	-
1765		Р		DGU		-		-	-	-
1766		P		CAGW		1,622,667	1,248,076	374,591	-	374,591
1767		Р		CAGE		9,158,637	9,158,637	-	•	-
1768		Р		CAGE		-	-	-	-	-
1769					B8	. 10,781,304	10,406,713	374,591		374,591
1770										
1771	343	Prime Movers_		_						
1772		. Р		S		-	=	•	•	•
1773		P		DGU		•	-	-	•	•
1774		P		SG		0.45 400 007	707 400 740	040.050.007	0.000.000	220 542 750
1775		. Р		CAGW		945,432,827	727,180,740	218,252,087	2,260,663	220,512,750
1776		P P		CAGE		1,586,942,771	1,586,942,771	-	-	-
1777		Р		CAGE	B8 -	2,532,375,597	2,314,123,510	218,252,087	2,260,663	220,512,750
1778 1779					ьо	2,002,010,091	2,314,123,310	210,202,007	۷,200,003	220,312,130
1780	344	Generators								
1781	J-1-1	P		s			_	-		
1782		P		DGU		_	-	_	-	_
1783		P		SG			_	-	_	
1784		P		CAGW		138,805,022	106,762,042	32,042,981	(2,001,970)	30.041.011
1785		P		CAGE		198,625,119	198,625,119	-	*	•
1786		P		CAGE		-	-	_		-
1787		•			в8 —	337,430,141	305,387,160	32,042,981	(2,001,970)	30,041,011
1788										
1789	345	Accessory Elect	ric Plant							
1790		P		SG			-	-	-	
1791		P		DGU		-	-	-	-	-
1792		P		CAGW		87,007,305	66,921,769	20,085,537	66,496	20,152,033
1793		Р		CAGE		162,373,518	162,373,518	-	-	-
1794		Р		CAGE		-		-	-	
1795					B8	249,380,824	229,295,287	20,085,537	66,496	20,152,033
1796										
1797										
1798										
1799	346	Misc. Power Pla	ınt Equipmer							
1800		P		SG		•	-	-	*	-
1801		Р		DGU				-	(00.00.1)	-
1802		P		CAGW		4,129,459	3,176,178	953,281	(23,334)	929,947
1803		Р		CAGE		8,086,592	8,086,592	-	(00.00.0)	
1804					B8 _	12,216,051	11,262,770	953,281	(23,334)	929,947
1805	0.47	00	- 450							
1806	347	Other Production	n ARO	S						
1807		P		3		-		-		
1808 1809					_	-		-		
1810	OP	Unclassified Oth	ner Prod Plan	nt-Acct 300						
1811	Oi.	P	ioi i rou Flai	S		-	_	-	_	_
1812		r P		SG		(135)	(125)	(11)	(246)	(257)
1813		P		CAGW		(100)	(120)	-	(2.5)	()
1814		P		CAGE		25,833	25,833	_		
1815				J		25,698	25,709	(11)	(246)	(257)
1816					_	m0,000			<u></u>	(-21)
1817	Total Ot	her Production F	Plant		B8	3,335,956,454	3,050,414,709	285,541,746	371,711	285,913,457
1818					===					
1819	Summar	y of Other Produc	tion Plant by	Factor						
1820		S				74,986	74,986	-	-	-
1821		DGU				-	•	-	-	-
1822		SG				(135)	(125)	(11)	(246)	(257)
1823		CAGW				1,236,920,817	951,379,061	285,541,756	371,957	285,913,713
1824		CAGE				2,098,960,786	2,098,960,786	-	•	-
1825		SSGCT	m		p		0.050.444.755	005 511 7:0	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	005.040.453
1826	Total of	Other Production	Plant by Fac	tor	B8	3,335,956,454	3,050,414,709	285,541,746	371,711	285,913,457
1827	,									
1828		ental Plant								
1829	103	Experimental Pl	ant	D0D						
1830	Total F	P	4	DGP	_					-
1831	rotal EX	perimental Plan	·		==	*			-	-
1832 1833	TOTAL	PRODUCTION PI	LANT		В8	10,922,449,975	10,161,463,037	760,986,937	(229,793)	760,757,145
. 550	174					, ,	, ,	. ,,	1	77-15

		SER 2013 West	Control Area	1						
	AMA FERC		BUS	WCA		LINA	DJUSTED RESULTS		WASHIN	CTON
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1834	350	Land and Land		PACION	IVEI	TOTAL	OTTIEN	WASHINGTON	ADSOSTMENT	ADSTOTAL
1835	000	T	rugina	DGP		_	_	_	_	_
1836		Ť		DGU					_	_
1837		Ť		CAGW		29,979,987	23,059,141	6,920,846	51,430	6,972,276
1838		Ť		CAGE		181,337,175	181,337,175	0,020,040	-	0,012,210
1839		Ť		JBG		1,061,187	817,604	243,584		243,584
1840		Ť		SG		100,388	92,451	7,936		7,936
1841				30	В8	212,478,738	205,306,372	7,172,366	51,430	7,223,796
					ьо	212,470,730	200,300,372	7,172,300	31,430	1,223,190
1842	250	Ct								
1843	352	Structures and	improvement							
1844		T		S		•	-	-	-	-
1845		Ţ		DGP		-	-	-	•	•
1846		T		DGU		-	****		-	
1847		T		CAGW		38,865,128	29,893,158	8,971,970	359,018	9,330,988
1848		T		CAGE		135,568,269	135,568,269			
1849		Т		JBG		1,369,597	1,055,221	314,376	6,267	320,642
1850		Т		SG		3,167	2,917	250	-	250
1851					B8	175,806,162	166,519,566	9,286,597	365,284	9,651,881
1852										
1853	353	Station Equipm	ent							
1854		T		DGP		-	-	-	-	-
1855		T		DGU			-	-	-	
1856		T		CAGW		432,853,442	332,929,720	99,923,722	664,554	100,588,276
1857		Т		CAGE		1,301,524,228	1,301,524,228	-	-	
1858		T		JBG		31,502,802	24,271,684	7,231,118	37,993	7,269,110
1859		Т		SG		952,147	876,872	75,274		75,274
1860					B8	1,766,832,618	1,659,602,504	107,230,114	702,547	107,932,661
1861						.,,,,,,	.,,,,			
1862	354	Towers and Fix	rtures							
1863	55 (T		DGP		_	-		_	_
1864		Ť		DGU		_		_		
1865		Ť		CAGW		171,674,161	132,043,378	39,630,784	36,639	39,667,423
1866		Ť		CAGE		870,073,281	870,073,281	00,000,704	00,000	00,007,420
1867		, T		JBG		14,263,993	10,989,852	3,274,141		3,274,141
1868		Ť		SG		123,630	113,856	9,774	•	9,774
				30	B8	1,056,135,066		42,914,699	36,639	
1869					D0	1,050,135,000	1,013,220,367	42,914,099	30,039	42,951,338
1870	055	Dates and Flat.								
1871	355	Poles and Fixtu		DOD						
1872		T		DGP		•	-	-	-	-
1873		T		DGU				F0 754 500	- coo o 47	F0 700 400
1874		T		CAGW		232,843,213	179,091,623	53,751,589	5,986,817	59,738,406
1875		T		CAGE		450,233,995	450,233,995			
1876		Т		JBG		3,991	3,075	916	754,794	755,710
1877		T		SG		661,717	609,403	52,314	-	52,314
1878					B8	683,742,916	629,938,097	53,804,819	6,741,611	60,546,430
1879										
1880	356	Clearing and G								
1881		Т		DGP		-	-	-	-	-
1882		Т		DGU		-	•	-	-	-
1883		T		CAGW		289,235,427	222,465,759	66,769,667	651,967	67,421,635
1884		Т		CAGE		655,932,538	655,932,538	· -	-	-
1885		T		JBG		7,618,347	5,869,641	1,748,707	1,148	1,749,855
1886		T		SG		1,497,039	1,378,687	118,352	144	118,496
1887					B8	954,283,351	885,646,625	68,636,726	653,260	69,289,986
1888					-					
1889	357	Underground C	onduit							
1890		т Т		DGP		-	-	-	-	-
1891		Т		DGU		-	-	-	-	-
1892		T		CAGW		220,599	169,674	50,925	3,137	54,062
1893		T		CAGE		3,105,915	3,105,915		-,	
1894		T		SG				_	-	_
1895				00	В8 —	3,326,514	3,275,589	50,925	3,137	54,062
1896						5,020,017	3,270,000		V, . V.	01,002
1897	358	Underground C	Conductors							
1898	000	T		DGP		_	_	_	_	_
1899		Ť		DGU		-	-	-	-	-
		T				321,159	247,020	74,139	410	74,549
1900 1901		T		CAGW CAGE		7,176,526	7,176,526	74,139		74,549
								-	-	-
1902		Т		SG	D0	7 407 606	7 402 546		410	
1903					B8	7,497,685	7,423,546	74,139	410	74,549
1904										

	AMA										
	FERC		BUS	WCA				JUSTED RESULTS		WASHINGTON	
4005 -	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL		OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1905 1906	359	Roads and T	raiis T	DGP							
1907			Ť	DGU			-		-	-	-
1908			Ť	CAGW		6,950,	609	5,346,069	1,604,540	24,151	1,628,691
1909			T	CAGE		4,851,683		4,851,683	-		•
1910			T	SG			.883	14,627	1,256	-	1,256
1911					B8	11,818,	175	10,212,379	1,605,796	24,151	1,629,947
1912											
1913	TP	Unclassified	Trans Plant - Acc								
1914			Т	SG		122,		112,602	9,666	(9,666)	-
1915			T	CAGW		4,158,		3,198,143	959,873	1,653,939	2,613,813
1916			T	CAGE		131,692,		131,692,354			
1917						135,972,	639	135,003,099	969,540	1,644,273	2,613,813
1918	TCO	(10-10-25-2	Torono Codo Diana	A + 200							
1919 1920	TS0	Unclassified	Trans Sub Plant	SG							
1920			1	30	******		-		-		-
1922					-						····
1923	TOTAL '	TRANSMISSIO	ON PLANT		B8	5,007,893,	.863	4,716,148,143	291,745,720	10,222,743	301,968,462
1924			ion Plant by Fact	or	-						
1925		JBG				55,819,	.918	43,007,076	12,812,841	800,202	13,613,043
1926		JBE					_	· · · · ·		•	
1927		CAGW				1,207,101,	,741	928,443,684	278,658,056	9,432,063	288,090,119
1928		CAGE				3,741,495,	,966	3,741,495,966	-	-	-
1929		SG				3,476,		3,201,417	274,822	(9,522)	265,300
1930		insmission Pla	•		B8	5,007,893,	863	4,716,148,143	291,745,720	10,222,743	301,968,462
1931	360	Land and La									
1932			DPW	S		60,935,		59,367,334	1,568,033	15,606,202	17,174,235
1933					B8	60,935,	,367	59,367,334	1,568,033	15,606,202	17,174,235
1934	004	0/ /									
1935	361	Structures at	nd Improvements DPW	c		02.045	920	90,755,447	2 400 202	0.770	0.400.460
1936 1937			DPVV	S	В8	93,245, 93,245,		90,755,447	2,490,393 2,490,393	8,770 8,770	2,499,162 2,499,162
1937					Во	93,243,	,039	90,700,447	2,450,353	0,770	2,499,102
1939	362	Station Equip	nment								
1940	302	Otation Equip	DPW	s		890,784,	491	841,925,812	48,858,679	540,047	49,398,726
1941			J. 77	Ü	В8	890,784,		841,925,812	48,858,679	540,047	49,398,726
1942						000,101,		3 11,023,012	,		
1943	363	Storage Batt	ery Equipment								
1944		J	DPW	S			-	-	-	-	-
1945					B8		-	-	-	-	-
1946											
1947	364	Poles, Tower									
1948			DPW	S		1,027,602,		933,113,401	94,489,562	1,293,153	95,782,715
1949					В8	1,027,602,	,963	933,113,401	94,489,562	1,293,153	95,782,715
1950	005	0 1 10									
1951 1952	365	Overhead Co	DPW	S		683,918,	400	624,106,199	59,812,283	762,668	60,574,951
1952			DPVV	5	в8 —	683,918,		624,106,199	59,812,283	762,668	60,574,951
1954						000,010,	,402	024,100,100	33,012,200	102,000	00,014,001
1955	366	Underground	l Conduit								
1956			DPW	S		324,394,	454	307,831,257	16,563,197	85,927	16,649,124
1957					B8	324,394,		307,831,257	16,563,197	85,927	16,649,124
1958											
1959											
1960											
1961											
1962	367	Underground		_		701000		744 000 400		0.40 705	00 100 050
1963			DPW	S	DO	764,360,		741,200,483	23,160,055	243,795	23,403,850
1964					B8	764,360,	,537	741,200,483	23,160,055	243,795	23,403,850
1965 1966	368	Line Transfo	rmara								
1967	300	Line mansio	DPW	S		1,176,713,	ana	1,075,424,563	101,289,340	1,383,133	102,672,472
1967			D1: 44	5	в8	1,176,713,		1,075,424,563	101,289,340	1,383,133	102,672,472
1969						1,110,110,	,	1,070,727,000	101,200,040	,,000,100	
1970	369	Services									
1971			DPW	S		640,918,	.099	587,026,988	53,891,111	1,008,165	54,899,276
1972					B8	640,918,		587,026,988	53,891,111	1,008,165	54,899,276
1973								·····			
1974	370	Meters									
1975			DPW	S		177,295,		165,818,427	11,477,247	30,259	11,507,506
1976					В8	177,295,	,674	165,818,427	11,477,247	30,259	11,507,506
1977											
1978	371	Installations	on Customers' Pr				704	0.04 : === :			# 4 m = 1 -
1979			DPW	S	DC	8,829,		8,314,784	514,980	(1,268)	513,712
1980					B8	8,829,	,704	8,314,784	514,980	(1,268)	513,712
1981											

AMA		DUO	MICA		LIMAD	HISTED BESIN TO		WASHING	TON
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	JUSTED RESULTS OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
372	Leased Prope	erty DPW	S		_		_	_	-
		D1 **	Ū	В8	-	-	•	-	
373	Street Lights								
0.0		DPW	S		60,747,275	56,615,799	4,131,477	30,310	4,161,78
				B8	60,747,275	56,615,799	4,131,477	30,310	4,161,78
DP	Unclassified I	Dist Plant - Ac	ct 300						
		DPW	S		15,803,466 15,803,466	14,548,525 14,548,525	1,254,941 1,254,941	840,019 840,019	2,094,96 2,094,96
					13,003,400	14,040,020	1,204,541	0.10,010	2,001,00
DS0	Unclassified I	Dist Sub Plant DPW	- Acct 300 S		_	_	_		
		DI W	3		-	-	-	-	-
TOTAL E	DISTRIBUTION	I PLANT		B8	5,925,550,316	5,506,049,019	419,501,297	21,831,180	441,332,47
Summan	y of Distribution	Plant by Fact	tor						
Common,	S				5,925,550,316	5,506,049,019	419,501,297	21,831,180	441,332,47
Total Dis	tribution Plant	by Factor		B8	5,925,550,316	5,506,049,019	419,501,297	21,831,180	441,332,47
389	Land and Lar	nd Rights							
		G-SITUS CUST	S CN		12,750,575 1,128,506	11,651,749 1,050,443	1,098,826 78,063	-	1,098,82 78.06
		G-DGU	DGU		-	-	-	-	-
		G-SG G-SG	SG CAGW		-		-	-	
		G-SG	CAGE		1,560	1,560	-	. •	-
		PTD	so	B8	5,679,841 19,560,482	5,290,548 17,994,300	389,293 1,566,182	131,063 131,063	520,35 1,697,24
					13,000,402	17,004,000	1,000,102	101,000	7,007,127
390	Structures ar	d improvemer G-SITUS	nts S		117,093,996	103,733,043	13,360,953	274.447	13,635,40
		G-DGP	CAEE		8,922	8,922	-	1,	
		G-DGU CUST	DGU CN		11,209,086	- 10,433,714	- 775,373	-	775,37
		G-SG	SG			-	-		-
		G-SG G-SG	CAGW CAGE		3,252,459 3,994,218	2,501,633 3,994,218	750,827	37	750,86
		PTD	JBG		19,191	14,786	4,405	-	4,40
		PTD	SO	В8	93,950,673 229,528,545	87,511,354 208,197,670	6,439,319 21,330,876	274.484	6,439,31 21,605,36
391	Office Furnitu	re & Equipme G-SITUS	nt S		11,115,829	9,935,770	1,180,059	(102,214)	1,077,84
		G-DGP	DGP		-	-		-	-
		G-DGU CUST	DGU CN		8,059,562	7,502,053	. 557,509	(77,034)	480,47
		G-SG	SG		-	· · ·	-		-
		P PTD	SE SO		62,999,714	- 58,681,754	4,317,960	148,460	4,466,42
		G-SG	CAGW		852,621	655,794	196,827	(2,703)	194,12
		G-SG P	CAGE JBG		3,476,493 586,576	3,476,493 451,934	- 134,642	(24,150)	110,49
		P	JBE		1,277	989	289	(47)	24
		P G-SG	CAEE CAGE		46,276	46,276	-	-	-
		G-SG	CAGE				2 207 205	(57,000)	C 200 F0
				B8	87,138,349	80,751,064	6,387,285	(57,689)	6,329,59
392	Transportation							400 470	4 007 07
		G-SITUS PTD	s so		76,097,777 7,064,222	71,216,878 6,580,044	4,880,899 484,177	106,476 (2,051)	4,987,37 482,12
		G-SG	SG		-	-	-	- '	-
		CUST G-DGU	CN DGU		-	-	-	-	-
		P	SE		-	-	-	-	-
		G-DGP G-SG	DGP CAGW		5,133,579	3,948,498	- 1,185,081	28,711	1,213,79
		G-SG	CAGE		13,264,003	13,264,003	-		-
		P P	JBG CAEW		1,485,029 -	1,144,157 -	340,872	-	340,87
		Р	CAEE		430,602	430,602	-	-	-
		G-SG G-SG	CAGE CAGE		-	-	-	-	-
				B8	103,475,212	96,584,183	6,891,029	133,136	7,024,165

AMA FERC		BUS	WCA			USTED RESULTS		WASHING	
393	DESCRIP Stores Equip		FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
000	Otoroo Equip	G-SITUS	S		8,948,026	8,203,175	744,851	1	744,852
		G-DGP G-DGU	DGP DGU		.	#	-	•	-
		PTD	SO		318,705	296,861	21,844	-	21,844
		G-SG	SG		· -	-	-	-	-
		G-SG G-SG	CAGW CAGE		639,449 4,023,347	491,833 4,023,347	147,616	13,014	160,631
		G-SG	JBG		702,989	541,626	161,363	- -	161,363
		G-SG	CAGE		-	-	-	-	-
				B8	14,632,516	13,556,842	1,075,675	13,015	1,088,690
394	Tools, Shop	& Garage Equip							
		G-SITUS G-DGP	S DGP		33,251,946	30,357,696	2,894,250	15,825	2,910,075
		G-SG	SG				-	- -	-
		PTD	so		3,765,994	3,507,875	258,119	278	258,396
		P G-DGU	SE DGU		-	-	-	-	-
		G-SG	CAGW		2,584,065	1,987,537	596,529	67,537	664,066
		G-SG	CAGE		18,965,383	18,965,383	-	-	-
		P P	JBG CAEW		3,206,453	2,470,447	736,006	5,487	741,492
		P	CAEE		5,617	5,617	-	-	-
		G-SG	CAGE		-	· •	-	-	-
		G-SG	CAGE	В8	61,779,458	57,294,555	4,484,903	89,126	4,574,030
					01,779,400	07,294,000	4,404,803	03,120	4,574,000
395	Laboratory E							(0.000)	4 00= 044
		G-SITUS G-DGP	S DGP		23,269,751	21,592,780	1,676,971	(9,327)	1,667,644
		G-DGU	DGU		•	-	-	-	-
		PTD	so		5,153,190	4,799,994	353,196	1,753	354,949
		P G-SG	SE SG		•	-	-	-	-
		G-SG	CAGW		1,554,388	1,195,559	358,829	12,700	371,529
		G-SG	CAGE		4,930,130	4,930,130	-	(4.400)	-
		P P	JBG CAEW		224,848	173,237	51,611	(1,489)	50,123
		P	CAEE		-	-	-	-	-
		G-SG	CAGE		•	-	-	-	-
		G-SG	CAGE	В8	35,132,307	32,691,700	2,440,607	3,637	2,444,244
				_					
396	Power Opera	ated Equipment G-SITUS	S		113,113,672	105,551,846	7,561,825	(224,750)	7,337,076
		G-DGP	DGP		-	-	-	-	-
		G-SG	SG		4 007 050		-	-	-
		PTD G-DGU	SO DGU		1,287,356	1,199,122 -	88,235 -	5,857	94,092
		P	SE		-	-	-	-	-
		G-SG	CAGW		2,441,026	1,877,518	563,508	(1,132)	562,376
		G-SG P	CAGE JBG		29,464,890 9,486,707	29,464,890 7,309,139	2,177,568	- 39,579	2,217,147
		P	CAEW		• •	· · · · -	_,,	,	-/
		P G-SG	CAEE CAGE		45,031	45,031	-	-	-
		G-SG	CAGE		-	-	-	- -	-
0.5-	•			B8	155,838,683	145,447,547	10,391,136	(180,445)	10,210,691
397	Communicat	ion Equipment G-SITUS	s		156,657,606	144,099,615	12,557,992	(61,633)	12,496,359
		COM_EQ	DGP		-	-	-	-	-
		COM_EQ	DGU		-	-	-	-	
		PTD CUST	SO CN		67,582,310 2,878,392	62,950,262 2,679,284	4,632,048 199,109	786,956 37,018	5,419,004 236,126
		G-SG	SG		138,684	127,720	10,964	-	10,964
		COM_EQ	SE		24 246 460	26 447 200	7 000 770	-	9.702.024
		G-SG COM_EQ	CAGW CAGE		34,346,160 91,677,388	26,417,388 91,677,388	7,928,772	854,252 -	8,783,024 -
		COM_EQ	JBG		3,800,095	2,927,826	872,270	73,140	945,410
		COM_EQ	CAEW		-	004 676	=	-	-
		COM_EQ COM_EQ	CAEE CAGE		281,676	281,676	-	- -	-
		COM_EQ	CAGE	_		-	•	-	_
				B8	357,362,311	331,161,158	26,201,153	1,689,733	27,890,887

		EN ZUIS WE	St Control Area							
	AMA		D/10	1410.4		LINAR	HICTED DECLUTO		WASHIN	CTON
	FERC		BUS	WCA			USTED RESULTS			
_	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2137	398	Misc. Equipn	nent							
2138			G-SITUS	S		2,510,266	2,300,981	209,285	239	209,523
2139			G-DGP	DGP		•		-	-	-
2140			G-DGU	DGU		_	-	_	_	_
				CN		216.484	201,509	14,975	_	14,975
2141			CUST							
2142			PTD	SO		2,874,037	2,677,053	196,985	1,093	198,078
2143			P	SE			-	-	-	-
2144			G-SG	SG		-			-	-
2145			G-SG	CAGW		384,152	295,471	88,681	2,299	90,980
			G-SG	CAGE		1,726,886	1,726,886		,	
2146								00.754	2 202	27.426
2147			P	JBG		103,485	79,731	23,754	3,382	27,136
2148			P	CAEW		-	-	•	-	-
2149			P	CAEE		1,668	1,668	-	•	-
2150			G-SG	CAGE		-	-		-	-
2151					B8	7,816,978	7,283,299	533,679	7,012	540,691
						7,010,010	7,200,200	000,070	1,012	0 10,001
2152		~								
2153	399	Coal Mine								
2154			P	SE		-	-	-	-	-
2155			P	CAEW		-	-	-	-	-
2156			P	CAEE		300,207,386	300,207,386		_	-
2157	MP		, P	JBE		000,201,000	-		69,500,553	69,500,553
	IVII		Г.	JDE	DO	200 007 200	200 207 206			
2158					B8	300,207,386	300,207,386		69,500,553	69,500,553
2159										
2160	399L	WIDCO Cap	ital Lease							
2161		•	P	SE		-	-	-		-
2162									-	_
2163										
2164		Remove Cap	oital Leases			-	-		· · · · · · · · · · · · · · · · · · ·	-
2165						-	-	-	-	
2166					-					
2167	1011390	General Cap	ital Leases							
2168	1071000	Contrata Cup	G-SITUS	S		11,476,151	11,476,151	_		-
				CAGW				880,241		880,241
2169			P			3,813,063	2,932,822		-	000,241
2170			P	CAGE		23,229,532	23,229,532	•	•	-
2171			PTD	SO		4,114,432	3,832,431	282,000	-	282,000
2172					B9	42,633,178	41,470,936	1,162,242	-	1,162,242
2173						,,	,			
		Dames to Cor	sital Laggan			(42,633,178)	(41,470,936)	(1,162,242)		(1,162,242)
2174		Remove Car	olai Leases			(42,033,178)	(41,470,330)	(1,102,242)		(1,102,242)
2175					B9	-	-			-
2176										
2177	1011392	General Veh	icles Capital Leas	es						
2178			LABOR	so		_			-	-
2179					B9	_			_	-
					20					
2180										
2181		Remove Cap	oital Leases			-			-	-
2182					B9	-	-	-	-	-
2183										
2184	GP	Unclassified	Gen Plant - Acct	300						
2185			G-SITUS	S		_	_		_	_
				so		4,814,072	4,484,119	329,953	28,207	358,161
2186			PTD			4,614,072	4,404,115	329,933	20,207	330,101
2187			CUST	CN		-	-	•	-	-
2188			G-SG	SG		-	-	-	-	-
2189			G-SG	CAGE		-	-		-	-
2190			G-DGU	CAGW		_			-	-
2191			0.000		-	4,814,072	4,484,119	329,953	28,207	358,161
						4,014,072	7,707,110	020,000	20,207	
2192	0000		O	000						
2193	399G	Unclassified	Gen Plant - Acct							
2194			G-SITUS	S		-	-	·=	-	-
2195			PTD	SO		-	-		-	-
2196			G-SG	SG		-	-	_	-	-
2197			G-DGP	DGP		_	_		_	_
						-	-	=	_	
2198			G-DGU	DGU		-		-	-	
2199							-	-		-
2200										
2201	TOTAL (SENERAL PL	.ANT		B8	1,377,286,299	1,295,653,821	81,632,478	71,631,833	153,264,312
2202							W.W.			

	DECEME AMA	BER 2013 We	est Control Area							
2202	FERC ACCT	DESCRIP		WCA FACTOR	Ref	UNA TOTAL	DJUSTED RESULTS OTHER	WASHINGTON	WASHING ADJUSTMENT	GTON ADJ TOTAL
2203 2204 2205	Summary	S JBG	Plant by Factor			566,285,595 19,615,373	520,119,684 15,112,882	46,165,911 4,502,491	(937) 95,949	46,164,975 4,598,440
2206 2207 2208		JBE SG SO				1,277 138,684 259,604,545	989 127,720 241,811,417	289 10,964 17,793,128	69,500,506 - 1,101,616	69,500,794 10,964 18,894,744
2209 2210 2211		SE CN DEU				23,492,030	21,867,003	1,625,028	(40,017)	1,585,011
2212 2213		CAGW CAGE				55,000,962 194,753,831	42,304,053 194,753,831	12,696,909	974,717	13,671,626
2214 2215 2216		CAEW CAEE SSGCT				301,027,178	301,027,178	- -	- - -	-
2217 2218 2219	Total Ger	SSGCH Less Capi neral Plant by			_{B8} —	(42,633,178) 1,377,286,299	(41,470,936) 1,295,653,821	(1,162,242) 81,632,478	71,631,833	(1,162,242) 153,264,312
2220	301	Organization	1			1,071,200,200	1,200,000,021	01,002,0	, 1,00 1,000	130,23 1,312
2221 2222			I-SITUS PTD	s so		-	-	-	- -	-
2223			I-SG	CAGW		-	*	-	-	· -
2224 2225			I-SG I-SG	CAGE SG		<u>-</u> -	-	-	<u>-</u>	-
2226 2227	302	Franchise &	Consent		B8	-	•	-	-	
2228	002	Transmoo a	I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-
2229 2230			I-SG I-SG	SG CAGW		-	-	-	-	-
2231			I-SG	CAGE		·				
2232 2233			I-SG I-SG	CAGW CAGE		179,523,710 14,386,054	138,080,867 14,386,054	41,442,843	709 -	41,443,552
2234			I-DGP	DGP		*	-	-	-	-
2235 2236			I-DGU	DGU	вв	162,828,549	121,385,706	41,442,843	709	41,443,552
2237	000		. t		-					
2238 2239	303	Miscellaneou	us Intangible Plai I-SITUS	nt S		13,788,102	12,283,447	1,504,655	3,393	1,508,049
2240			I-SG	SG		1,581,458	1,456,432	125,026	(13)	125,013
2241 2242			PTD P	SO SE		359,480,215	334,841,673	24,638,542	(111,286)	24,527,256
2243			CUST	CN		123,570,796	115,022,962	8,547,834	60,287	8,608,121
2244 2245			I-SG I-SG	CAGW CAGE		77,347,614 68,936,168	59,492,005 68,936,168	17,855,608	466,732	18,322,340
2246			Р	JBG		38,851	29,933	8,918	-	8,918
2247 2248			P P	CAEW CAEE		- 3,679,668	3,679,668	-	-	-
2249			I-SG	CAGE		-	-	-	-	-
2250 2251			I-SG	CAGE	В8 —	648,422,871	595,742,288	52,680,583	419,113	53,099,696
2252	303	Less Non-Ut				040,422,071	000,1-12,200	02,000,000	110,110	00,000,000
2253 2254			I-SITUS	S	вв —	648,422,871	595,742,288	52,680,583	419,113	53,099,696
2255	IP	Unclassified	Intangible Plant						,	
2256 2257			I-SITUS I-SG	S SG			-	-	-	-
2258			I-DGU	DGU		.	<u>-</u>	-		-
2259 2260			PTD	so		(105,010) (105,010)	(97,813) (97,813)	(7,197) (7,197)	7,197 7,197	-
2261 2262	TOTAL II	NTANGIBLE	PLANT		B8	811,146,409	717,030,181	94,116,229	427,020	94,543,248
2263										
2264 2265	Summary	of Intangible S	Plant by Factor			(17,293,113)	(18,797,768)	1,504,655	3,393	1,508,049
2266		JBG				38,851	29,933	8,918	-	8,918
2267 2268		JBE SG				1,581,458	1,456,432	125,026	(13)	125,013
2269		so				359,375,205	334,743,860	24,631,345	(104,089)	24,527,256
2270 2271		CN CAGW				123,570,796 256,871,323	115,022,962 197,572,872	8,547,834 59,298,451	60,287 467,441	8,608,121 59,765,892
2272		CAGE				83,322,222	83,322,222		-	-
2273 2274		CAEW CAEE				3,679,668	3,679,668	-	-	-
2275		SSGCT				-	-	-	-	-
2276 2277		SSGCH SE				-	-	-	-	-
2278		ingible Plant b			B8	811,146,409	717,030,181	94,116,229	427,020	94,543,248
2279 2280	Summary	of Unclassifi DP	ied Plant (Accour	nt 106)		15,803,466	14,548,525	1,254,941	840,019	2,094,960
2281		DS0				-	•	-	-	-
2282 2283		GP HP				4,814,072	4,484,119 -	329,953 -	28,207	358,161 -
2284		NP				-	-	-	(0.40)	(0.77)
2285 2286		OP TP				25,698 135,972,639	25,709 135,003,099	(11) 969,540	(246) 1,644,273	(257) 2,613,813
2287		TS0				-	-	•	-	-
2288 2289		IP MP				(105,010)	(97,813)	(7,197)	7,197	· -
2290	Tatelli	SP	t by Faster			249,476	140,168	109,308	296,474	405,782
2291 2292		classified Plan	•	.=		156,760,341	154,103,807	2,656,534	2,815,924	5,472,459
2293	TOTAL E	LECTRIC PL	ANT IN SERVIC	E	B8	24,044,326,862	22,396,344,201	1,647,982,661	103,882,983	1,751,865,644

	AMA									
	FERC		BUS	WCA		HMAD	JUSTED RESULTS		WASHIN	IGTON
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2294		y of Electric Pla		PACTOR	Kei	TOTAL	OTTLE	WASIINGTON	ADSOCTMENT	ADOTOTAL
	Summar		ant by Factor			C 474 C47 704	6,007,445,920	467,171,864	21,473,588	488.645,452
2295		S				6,474,617,784	0,007,445,920	407,171,004	21,473,300	400,043,432
2296		SE				4 450 007 400				070 400 450
2297		JBG				1,159,297,160	893,193,394	266,103,767	6,388,691	272,492,458
2298		JBE				1,277	989	289	69,500,506	69,500,794
2299		SG				6,578,893	6,058,784	520,109	286,693	806,803
2300		SO				618,979,750	576,555,277	42,424,473	997,526	43,421,999
2301		CN				147,062,827	136,889,965	10,172,862	20,270	10,193,132
2302		DEU				-	-	-	-	-
2303		CAGW				3,737,300,468	2,874,548,929	862,751,539	5,215,709	867,967,248
2304		CAGE				11,638,415,034	11,638,415,034	-	-	-
2305		CAEW				-			-	-
2306		CAEE				304,706,846	304,706,846	-	-	-
2307		SSGCH				_	-		-	-
2308		SSGCT				-			_	-
2309		Less Capita	al Leases			(42.633,178)	(41,470,936)	(1,162,242)	-	(1,162,242)
2310		acco capit	a. 200000		B8	24,044,326,862	22,396,344,201	1,647,982,661	103,882,983	1,751,865,644
2311	105	Plant Held Fo	or Eutura Hea							
2312	100		DPW	s		9,784,752	9,784,752	_	_	_
			P	SG		9,764,732	9,704,732	-		_
2313			T T			•	•	•	•	-
2314			P	SG		-	•	•	•	-
2315			P	SG		0.570.004	0.004.005	405.000	-	405.000
2316			•	SE		2,576,901	2,381,835	195,066	•	195,066
2317			P	SG					•	-
2318			P	CAGW		168,923	129,928	38,996	-	38,996
2319			P	CAGE		12,336,163	12,336,163	-	-	-
2320			P	CAEW		· · · · · ·		-	-	•
2321			P	CAEE		26,328,265	26,328,265			
2322	Total Pla	ant Held For F	uture Use		B10	51,195,004	50,960,942	234,062		234,062
2323										
2324	114	Electric Plant	Acquisition Adj	ustments						
2325			P	S		-	-	-	-	-
2326			P	SG		-	-	-	-	-
2327			P	CAGW		-		-	-	-
2328			P	CAGE		159,175,508	159,175,508	-		-
2329			P	DGP		-	-	-	-	-
2330	Total El	ectric Plant Ad	cquisition Adju	stments	B15	159,175,508	159,175,508		*	•
2331										
2332	115	Accum Provi	ision for Asset A	cquisition Adjus	stments					
2333			Ρ .	S		•	-	-	-	-
2334			P	SG		-	-		-	-
2335			P	CAGW			-	-	-	-
2336			Р	CAGE		(115,580,740)	(115,580,740)	-		-
2337			P	DGP					-	
2338					B15	(115,580,740)	(115,580,740)	•		
2339										
2340	120	Nuclear Fuel								
2341	120		P	SE			_			-
2342	Total No	clear Fuel	•	O		-			-	•
2343		.0.00								
2344	124	Weatherization	20							
2345	124		DMSC	s		1,560,361	(372,260)	1,932,622		1,932,622
				so			, , ,	(305)	-	(305)
2346			DMSC	50	B16	(4,454) 1,555,907	(4,148)	1,932,316		1,932,316
2347					D10 ===	1,000,907	(370,409)	1,932,310		1,302,010
2348										
2349	182W	Weatherization								
2350			DMSC	S		(8,386,900)	(8,386,900)	-	-	-
2351			DMSC	SG		-	•	-	-	-
2352			DMSC	SGCT		-	•	-	<u> </u>	•
2353			DMSC	so		-			-	-
2354					B16	(8,386,900)	(8,386,900)	-		-
2355										

	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJI TOTAL	USTED RESULTS OTHER	WASHINGTON	WASHINGT ADJUSTMENT	ON ADJ TOTAL
56	186W	Weatherizati								
57			DMSC .	S CN		-	-	-	-	-
58 59			DMSC	CNP		-	-	-	. <u>.</u>	-
30			DMSC	SG		•	-	_	-	-
31			DMSC	SO	·	•		-		
52					B16	-	-	-		
33 34	Total W	eatherization				(6,830,993)	(8,763,309)	1,932,316	-	1,932,316
35										
	151	Fuel Stock	-	DELL						
37 38			P P	DEU SE		-	-	-	-	-
39			P	CAEW		2,167,697	1,674,733	492,964	(492,964)	(
0			P	CAEE		235,090,252	235,090,252	-	•	-
1			P	JBE		28,396,835	21,975,651	6,421,184	(6,421,184)	(0
'2 '3			P P	CAEE CAEE		-	-	-	-	-
	Total Fu	el Stock	r	CALL	B13	265,654,785	258,740,636	6,914,149	(6,914,149)	(0
75	701417	or otook								· · · · · · · · · · · · · · · · · · ·
	152	Fuel Stock -	Undistributed							
7			P	SE		-	-	-	-	-
8 9			P P	CAEW CAEE		-	-	-	-	-
0			•	J. 10-L		-	-	-	-	
1										-
	25316	DG&T Work	ng Capital Depos							
3 4			P P	SE CAEW		-		-		-
5			P	CAEE		(3,685,417)	(3,685,417)		-	-
6					B13	(3,685,417)	(3,685,417)		-	
7										
8 9	25317	DG&T Worki	ng Capital Depos P	sit SE			_	_		_
0			P	CAEW		-	-	-	-	_
1			P	CAEE		(2,699,611)	(2,699,611)	-	-	-
2					B13	(2,699,611)	(2,699,611)	-	-	-
3	25310	Drave Morte	ng Capital Depos	i t						
4 5	25319	FIOVO VVOIKI	ng Capitai Depos P	n SE		-	-	_	-	-
6			P	CAEW		-	-	-	-	-
7			P	CAEE		-	-	_	-	
8						-	-	-	-	-
9 0		Total Fuel St	ock		B13	259,269,758	252,355,609	6,914,149	(6,914,149)	(0
	154	Materials and	d Supplies							
2			MSS	S		88,950,897	84,879,923	4,070,974	(4,070,974)	0
3			MSS MSS	SG SE		953,022	877,679	75,343 -	(75,343)	-
4			MSS	SO SO		94,252	87,792	6,460	(6,460)	0
6			MSS	SNPPS			-	-	-,,	- `
7			MSS	SNPPH					-	-
8			MSS	SNPD		(1,954,894)	(1,832,120)	(122,774)	122,774	-
9			MSS MSS	SNPT DGU		-	-	-	-	-
			MSS	DGO		-	-	-	-	-
				JBE		_	-	-	-	-
1			MSS	JDE					-	-
1 2 3			MSS	SNPP		- 570 670		4 540 000	(4 540 000)	
1 2 3 4			MSS MSS	SNPP CAGW		6,570,976	5,054,073 102 361 109	1,516,902	(1,516,902)	- (
1 2 3 4 5			MSS MSS MSS	SNPP CAGW CAGE		6,570,976 102,361,109	102,361,109	1,516,902 - 1,379,979	(1,516,902) - (1,379,979)	-
1 2 3 4 5 6			MSS MSS	SNPP CAGW		6,570,976 102,361,109 6,011,962	102,361,109 4,631,983 -	-	-	-
1 2 3 4 5 6 7 8			MSS MSS MSS MSS MSS MSS	SNPP CAGW CAGE JBG CAEW CAEE		6,570,976 102,361,109 6,011,962	102,361,109	-	(1,379,979) - -	-
1 2 3 4 5 6 7 8 9	Takel		MSS MSS MSS MSS MSS MSS MSS	SNPP CAGW CAGE JBG CAEW	D40 ****	6,570,976 102,361,109 6,011,962 - 7,109,974	102,361,109 4,631,983 - 7,109,974	1,379,979 - - -	(1,379,979) - - -	- (0 - -
1 2 3 4 5 6 7 8 9	Total Ma	aterials and S	MSS MSS MSS MSS MSS MSS MSS	SNPP CAGW CAGE JBG CAEW CAEE	B13	6,570,976 102,361,109 6,011,962	102,361,109 4,631,983 -	-	(1,379,979) - -	- (0 - -
1 2 3 4 5 6 7 8 9	Total Ma		MSS MSS MSS MSS MSS MSS MSS	SNPP CAGW CAGE JBG CAEW CAEE CAGE	B13	6,570,976 102,361,109 6,011,962 - 7,109,974	102,361,109 4,631,983 - 7,109,974	1,379,979 - - -	(1,379,979) - - -	- (0 - -
1 2 3 4 5 6 7 8 9 0 1 2 3			MSS MSS MSS MSS MSS MSS MSS upplies	SNPP CAGW CAGE JBG CAEW CAEE CAGE	B13	6,570,976 102,361,109 6,011,962 - 7,109,974	102,361,109 4,631,983 - 7,109,974	1,379,979 - - -	(1,379,979) - - -	- (0 - -
1 2 3 4 5 6 7 8 9 0 1 2 3 4			MSS MSS MSS MSS MSS MSS MSS MSS MSS upplies	SNPP CAGW CAGE JBG CAEW CAEE CAGE		6,570,976 102,361,109 6,011,962 - 7,109,974 - 210,097,297	102,361,109 4,631,983 - 7,109,974 - 203,170,413	1,379,979 - - - - 6,926,885	(1,379,979) - - - - (6,926,885)	- (C
1 2 3 4 5 6 7 8 9 0 1 2 3 4 5			MSS MSS MSS MSS MSS MSS MSS MSS MSS upplies	SNPP CAGW CAGE JBG CAEW CAEE CAGE	B13	6,570,976 102,361,109 6,011,962 - 7,109,974	102,361,109 4,631,983 - 7,109,974	1,379,979 - - -	(1,379,979) - - -	- (0 - -
1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6	163	Stores Expe	MSS	SNPP CAGW CAGE JBG CAEW CAEE CAGE		6,570,976 102,361,109 6,011,962 - 7,109,974 - 210,097,297	102,361,109 4,631,983 - 7,109,974 - 203,170,413	1,379,979 - - - - 6,926,885	(1,379,979) - - - - (6,926,885)	- ((C - -
1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7		Stores Expe	MSS MSS MSS MSS MSS MSS MSS MSS MSS upplies	SNPP CAGW CAGE JBG CAEW CAEE CAGE SO		6,570,976 102,361,109 6,011,962 - 7,109,974 - 210,097,297	102,361,109 4,631,983 - 7,109,974 - 203,170,413	1,379,979 - - - - 6,926,885	(1,379,979) - - - - (6,926,885)	- ((C - -
1 2 2 3 4 4 5 6 6 7 8 8 9 9 0 2 1 2 2 2 3 2 4 2 5 2 6 6 2 7 8 8 9 9 9	163	Stores Expe	MSS	SNPP CAGW CAGE JBG CAEW CAEE CAGE		6,570,976 102,361,109 6,011,962 - 7,109,974 - 210,097,297	102,361,109 4,631,983 - 7,109,974 - 203,170,413	1,379,979 - - - - 6,926,885	(1,379,979) - - - - (6,926,885)	
23 24 25 26 27 28 29	163	Stores Expe	MSS	SNPP CAGW CAGE JBG CAEW CAEE CAGE SO	B13	6,570,976 102,361,109 6,011,962 - 7,109,974 - 210,097,297	102,361,109 4,631,983 - 7,109,974 - 203,170,413	1,379,979 - - - - 6,926,885	(1,379,979)	- (C
1 2 2 3 4 4 5 6 6 7 8 8 9 9 0 2 1 2 2 2 3 2 4 2 5 2 6 6 2 7 8 8 9 9 9	163	Stores Expe	MSS	SNPP CAGW CAGE JBG CAEW CAEE CAGE		6,570,976 102,361,109 6,011,962 - 7,109,974 - 210,097,297	102,361,109 4,631,983 - 7,109,974 - 203,170,413	1,379,979 - - - - 6,926,885	(1,379,979) - - - - (6,926,885)	- (0 - -

	AMA	DEN 2013 WE	St Control Area	д							
	FERC		BUS	WCA			UNADJUSTED	RESULTS		WASH	NGTON
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTH	ER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2435	165	Prepayments	3								
2436			DMSC	S		9,115,7	83 9	,115,783	-	-	-
2437			GP	GPS		4,703,2	58 4	1,380,900	322,358	(322,358)	0
2438			PT	SG		1,711,8	37 1	,576,504	135,333	(135,333)	-
2439			PT	CAGW		871,3	63	670,210	201,153	(201,153)	(0)
2440			PT	CAGE		451,5	30	451,530	-	-	-
2441			P	CAEW		4,0	55	3,133	922	(922)	-
2442			Ρ	CAEE		3,448,2	27 3	3,448,227	-		-
2443			P	SE		-		-	-	-	
2444			PTD	so		15,808,6		1,725,099	1,083,512	(1,083,512)	(0)
2445	Total Pr	epayments			B15	36,114,6	65 34	1,371,386	1,743,279	(1,743,279)	(0)
2446											
2447	182M	Misc Regula	tory Assets								
2448			P	S		218,018,5	15 210	,906,664	7,111,851	783,938	7,895,789
2449			DEFSG	SG		-		-	-		-
2450			P	CAGE		-		- '	-		-
2451			P	CAGE		4,583,2	36 4	1,583,236	-		-
2452			P	CAGW		_		-	-	10,295	10,295
2453			DEFSG	JBG		-		-	-	-	-
2454			Р	SE		10,608,2	09 9	,805,189	803,019	(803,019)	-
2455			P	CAEW		-		-	-	-	-
2456			Р	CAEE		(10,608,2	09) (10	,608,209)	-		-
2457			T	so		12,931,8		2,045,462	886,337	(866,248)	20,089
2458					B11	235,533,5		5,732,343	8,801,207	(875,034)	7,926,173
2459					-						
2460	186M	Misc Deferre	d Debits								
2461			LABOR	S		16,919,2	24 16	5,919,224	_		-
2462			Р	CAEW		-		_			_
2463			P	CAEE		-		-		-	
2464			P	SG		17,229,5	99 15	5,867,473	1,362,125	(1,362,125)	(0)
2465			LABOR	so		146,7		136,664	10,056	(10,056)	0.
2466			P	SE		-		*		(10,000)	
2467			Р	CAGW		15,261,7		1,738,558	3,523,147	(3,523,147)	_
2468			DEFSG	CAGE		23,095,8		3,095,834	0,020,117	(0,020,117)	_
2469			P	CAEW		20,000,0		-	_	_	_
2470			P	CAEE		15,144,5		5,144,522	_		_
2471			P	JBE		10,1-1-1,0		-	_	98,976	98,976
2472			GP	EXCTAX		_		-		50,570	20,070
2473	Total Mi	sc. Deferred I		EXOTIV	B11	87,797,6	04 82	2,902,276	4,895,328	(4,796,352)	98,976
2474					-						
2475	Working	Canital									
2476	CWC	Cash Workin	n Canital								
2477	0,,0	Oddii Workii	CWC	S		_		_	_	31,018,483	31,018,483
2478			cwc	so						31,010,400	31,010,400
2479			CWC	SE		-		-	-		
2480			CWC	OL.	B14					31,018,483	31,018,483
2481					D,4					31,010,400	31,010,403
2482	owc	Other Mark Co.									
2483	131	Other Work, Cap Cash	GP .	SNP							
2484	135	Working Funds		SG		-		-	-	-	"
2485	141	Other A/R	GP GP	SO		-		-	•	-	-
2486	143	Other A/R Other A/R	PTD	SO		42,209,2	25 20	9,316,231	2,892,993	(2,892,993)	•
2486	232	Other A/R A/P	PTD	SE SE		42,209,2	25 38 0	1,316,231 0	2,892,993	(2,892,993)	0
			P	SO		(E E29 4			(454,289)		U
2488	232	A/P	P			(6,628,1		3,173,860) 2,354,376)	(404,289)	404,209	-
2489	232	A/P		CAEE		(2,354,3	,		-	•	•
2490	232	A/P	T	CAGE		(77,1		(77,171)	-	-	-
2491	232	A/P	P	S		(63,7	00)	(63,788)	-	-	•
2492	2533	Other Msc. Df. Crd		SE		-		-	-	-	-
2493	2533	Other Msc. Df. Crd		CAEW		- -	07) :-	- 0.47.007	-	-	•
2494	2533	Other Msc. Df. Crd	_	CAEE		(5,847,3	<i>31</i>) (5	5,847,337)	-	-	-
2495	230	Asset Retir. Oblig.		SE		-		-	-	-	-
2496	230	Asset Retir. Oblig.	P	CAEW					-	-	-
2497	230	Asset Retir. Oblig.	P	CAEE		(6,288,1	30) (6	6,288,130)	-	-	-
2498	230	Asset Retir. Oblig.	P	S		-		-	-	-	-
2499	254105	ARO Reg Liability	Р	S		-		-	-	-	-
2500	254105	ARO Reg Liability	P	SE		•		-	-	-	
2501	254105	ARO Reg Liability	Р	CAGE		(19,8		(19,803)	-	-	-
2502	254105	ARO Reg Liability	P	CAEE		(993,7	14)	(993,714)	-	•	-
2503	2533	Cholia Reclamation	P	CAEE				-		-	-
2504					B14	19,936,7	57 17	7,498,053	2,438,704	(2,438,704)	0
2505											
2506	Total W	orking Capita	I			19,936,7	57 17	7,498,053	2,438,704	28,579,779	31,018,483
		- •						·			
		•									

AMA		m:	,					144.00	TON
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	USTED RESULTS OTHER	WASHINGTON	WASHING ADJUSTMENT	ADJ TOTAL
	neous Rate Base		-4-						
18221	Unrec Plant &		S		-	-	-	-	_
	•		ŭ						
					_	-		*	-
18222	Nuclear Plant -		S						
	P P		TROJP		-	-	-	-	-
	F		TROJD		-	-	-	~	
				B14	-	-	-	-	-
1869	Misc Deferred	Debits-Trojan							
	F		S		-	-	· -		-
	P)	SNPPN			-	•	-	-
					-	-	-	-	-
TOTAL	MISCELLANEO	US RATE BA	SE		-	-	_	-	-
			-	-					
	RATE BASE AD				936,435,411	902,549,481	33,885,930	7,324,081	41,210,011
235	Customer Serv							(9.964.494)	/2 261 12/
		CUST	S CN		-	-	-	(3,361,134)	(3,361,134
Total Cu	ustomer Service		ON	B15	-	-	-	(3,361,134)	(3,361,134

2281		TD	SO		- (40.004.054)	(45.040.000)	(0.050.704)	0.000.704	-
2282		OTr OTr	SO SO		(49,004,854) (3,307,701)	(45,646,093) (3,080,994)	(3,358,761) (226,708)	3,358,761 226,708	-
2283 2283		TD	\$		(3,307,701)	(3,000,994)	(220,700)	220,700	-
254		TD	so			-	-	-	-
				B15	(52,312,556)	(48,727,087)	(3,585,469)	3,585,469	
00044									
22841	Accum Misc Oper		r S		_	-	_	-	_
	F		ÇAGW		(1,470,444)	(1,130,994)	(339,450)	•	(339,450
				B15	(1,470,444)	(1,130,994)	(339,450)	-	(339,450
			TD0 ID						
22842 230	Prv-Trojan F ARO F		TROJD TROJP		-	-	-	-	-
254105	ARO F		S		83,643		83,643	(83,643)	-
254	Regulatory Liabi F	•	CAEE		-	-	`•	-	-
254	Regulatory Liabi F		SE		-		-	•	-
254	F)	\$.	B15	(41,848,700) (41,765,058)	(41,848,786) (41,848,786)	86 83,728	(83,643)	86
				D (0	(41,700,000)	(41,040,700)	00,720	(00,040)	
252	Customer Adv	ances for Cor	struction						
		PW	S		(6,324,214)	(6,297,716)	(26,498)	(151,254)	(177,752
	Ţ		SG		241,446	222,358	19,088	(330,161)	(311,073
	Ţ)PW	CAGE CAGW		(16,174,577)	(16,174,577)	-	-	-
		CUST	CN		-	-		0	(
Total Co	ustomer Advan			B19	(22,257,345)	(22,249,935)	(7,410)	(481,414)	(488,824
				-					
25398	SO2 Emission		s					(402,746)	(402,746
	ŀ	•	5		-			(402,746)	(402,746
							<u> </u>		<u> </u>
25399	Other Deferred								
	F		S		(4,031,022)	. (3,656,252)	(374,770)	-	(374,770
		SP SP	GPS SO		(21,744,905)	(20,254,523)	(1,490,382)		(1,490,38
	F		CAGW		(21,744,905) (1,100)	(846)	(254)	-	(1,490,36
	F		CAGE		4,267,857	4,267,857	-	~	- (20
	F	•	SG		(8,167,141)	(7,521,469)	(645,672)	*	(645,672
	F		CAEW			-	-	-	-
	F F		CAEE SE		<u>.</u>	-	-	•	-
	F		JL.	B19	(29,676,311)	(27,165,234)	(2,511,078)	<u>-</u>	(2,511,078
				-				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	

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	AMA	, E. (20 10 110	oc ooma o. 7 a oa								
	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJ	USTED RESULTS OTHER	WASHINGTON	WASHII ADJUSTMENT	NGTON ADJ TOTAL
2578	190		Deferred Income		IXEI	TOTAL		OTTLK	WASHINGTON	ADJUGINENT	ADSTOTAL
2579			P	S		35,558,6	63	34,121,646	1,437,017	(1,284,196)	152,821
2580			CUST	CN				-		(0.000.004)	-
2581 2582			LABOR P	SO IBT		45,140,5		42,046,649	3,093,904	(3,093,904)	0
2583			CUST	BADDEBT		4,237,5		3,731,798	505,791	(505,791)	(0)
2584			P	TROJD		1,925,3		1,482,073	443,284	(443,284)	0
2585			P	SG		5,808,6	357	5,349,440	459,217	(459,217)	0
2586			P	SE		1,045,2		966,097	79,121	(79,121)	0
2587 2588			PTD P	SNP CAGW		- 534,9		411,424	123,483	(123,482)	- 0
2589			P	CAGE		38,210,5		38,210,505	120,400	(120,402)	
2590			P	CAEW			-	,,	-	-	-
2591			P	CAEE		719,5	571	719,571	-	•	•
2592			DPW	JBE		819,0		633,806	185,195	(8,211,375)	(8,026,180)
2593 2594			DPW	SNPD		•	-	•	-	-	-
2595	Total Ac	cum Deferred	income Taxes		B19 -	134,000,0)21	127,673,009	6,327,012	(5,865,514)	(7,873,359)
2596						15 1,000,0		127,010,000	515-110-1-	(0)00010/	(1)0101000)
2597	281	Accumulated	Deferred Income	e Taxes							
2598			P	S			-		-	-	- (2)
2599			PT PT	SG		(216,305,1	188)	(199,204,690)	(17,100,498)	17,100,498	(0)
2600 2601			PT	CAGW CAGE			-		-	-	-
2602			T	SNPT			-	-	-	-	-
2603					B19 _	(216,305,1	188)	(199,204,690)	(17,100,498)	17,100,498	(0)
2604				_							
2605	282	Accumulated	Deferred Income	e Taxes S		12 200 0	179	19 200 272		(227 404 270)	(227 101 270)
2606 2607			GP ACCMDIT	CIAC		13,399,2		13,399,273	-	(237,181,279) 4,931	(237,181,279) 4,931
2608			ACCMDIT	DITBAL		(3,576,942,5	530)	(3,360,412,749)	(216,529,781)	216,529,781	0
2609			GP	JBE			-	-	•	(157)	(157)
2610			LABOR	SO		14,384,7	740	13,398,819	985,921	(1,010,570)	(24,649)
2611			PTD P	SNPD SNP		•	-	-	-	17,799 3,215	17,799 3,215
2612 2613			P	CAGW			-	-	-	(454,323)	(454,323)
2614			P	CAGE		(3,993,6	554)	(3,993,654)	-	(101,020)	(10.1,020)
2615			Р	SE			-	•	-	(3,636)	(3,636)
2616			P	CAEE		(5,590,2	202)	(5,590,202)	-	(= 446)	
2617 2618			P P	CN JBG			-	-	-	(5,410) 707,909	(5,410) 707,909
2619			P	SG			-	-	-	837,901	837,901
2620					B19 -	(3,558,742,3	372)	(3,343,198,512)	(215,543,860)	(20,553,839)	(236,097,699)
2621					_						
2622	283	Accumulated	Deferred Income			(07.455.0	202)	(04.074.074)	(0.700.400)	440.040	(0.070.040)
2623 2624			GP P	S SG		(97,155,3	-	(94,371,874)	(2,783,429)	112,613	(2,670,816)
2625			P	SE			_	-	-	-	-
2626			LABOR	so		(11,317,0	78)	(10,541,412)	(775,665)	768,041	(7,624)
2627			GP	GPS		(7,701,8		(7,173,935)	(527,877)	527,877	(0)
2628			PTD P	SNP		(3,344,0)54)	(3,136,030)	(208,024)	208,024	0
2629 2630			PTD	TROJD SGCT		-	-	-	-	-	-
2631			P	CAGW		(2,689,1	142)	(2,068,356)	(620,785)	616,878	(3,907)
2632			P	CAGE		(2,560,9	977)	(2,560,977)		-	-
2633			P	CAEW			-	4 405 0501	÷ .	-	-
2634 2635			P	CAEE JBE		(1,495,6	553)	(1,495,653)	-	-	•
2636			P	SGCT			-	-	-	-	-
2637											
2638					B19	(126,264,0)18)	(121,348,237)	(4,915,781)	2,233,434	(2,682,347)
2639	TOTAL .		HOOME TAY		040	(0.707.044.5	- p	(0, 500, 070, 400)	(004,000,407)	(45, 400, 070)	(0.40, 050, 405)
2640 2641	255		NCOME TAX I Investment Tax	Credit	B19 _	(3,767,311,5	557)	(3,536,078,430)	(231,233,127)	(15,420,278)	(246,653,405)
2642	200	Accumulated	PTD	S			_	_	-	_	_
2643			PTD	ITC84			(0)	(0)	(0)	-	(0)
2644			PTD	ITC85		(711,1		(616,103)	(95,004)	1,646	(93,358)
2645			PTD	ITC86		(631,9		(549,034)	(82,955)	-	(82,955)
2646 2647			PTD PTD	ITC88 ITC89		(120,4 (284,2		(102,388) (240,870)	(18,012) (43,405)	-	(18,012) (43,405)
2648			PTD	ITC90		(216,9		(208,497)	(8,491)	-	(8,491)
2649			PTD	SG		(7,0	001)	(6,447)	(553)		(553)
2650	Total Ac	cumulated IT	С		B19 =	(1,971,7		(1,723,340)	(248,421)	1,646	(246,775)
2651	TOTAL	ATE DACE "	EDUCTIONS			(3,916,765,0	1221	(3,678,923,806)	(227 044 227)	(16,162,100)	1254 002 2201
2652 2653	IOIAL	ALE DAGE L	LDUCTIONS		=	(3,310,765,0	, J. L. J	(3,010,323,006)	(237,841,227)	(10,102,100)	(254,003,326)
2000											

	AMA	SER ZOTO WEST	Control Arca								
	FERC		BUS	WCA			UNADJ	USTED RESULTS	****	WASHING	
2656	ACCT 108SP	DESCRIP Steam Prod Pla	FUNC	FACTOR ed Depr	Ref	TOTAL		OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2657	10001	P		S			-	<u>-</u>	-	-	-
2658		Р		DGP			-	-	-	-	-
2659		P P		DGU			-	•	-	-	-
2660 2661		P		SG CAGW		(149,321,	294)	(114,850,644)	(34,470,650)	17,530,419	(16,940,231)
2662		, P		CAGE		(1,863,555,		(1,863,555,865)	-	-	-
2663		P		JBG		(495,622,	223)	(381,857,655)	(113,764,568)	(2,447,666)	(116,212,234)
2664		P		CAGE		(0.500.100	-	(0.000.001.404)	(4.40.005.040)	45,000,750	(400,450,405)
2665 2666					B17	(2,508,499,	382)	(2,360,264,164)	(148,235,218)	15,082,753	(133,152,465)
2667	108NP	Nuclear Prod P	lant Accumula	ted Depr							
2668		Р		DGP [']			-	-	-	-	•
2669		P		DGU			-	+	-	-	-
2670 2671		Р		SG				-	-		-
2672											
2673											
2674	108HP	Hydraulic Prod									
2675		P P		S DGP			-		•	-	-
2676 2677		P		DGU			-	-	-	-	
2678		P		CAGW		(218,862,	089)	(168,338,026)	(50,524,063)	(4,298,601)	(54,822,664)
2679		P		CAGE		(53,945,	156)	(53,945,156)	-	-	-
2680		P		CAGW			-	-	-	-	-
2681 2682		Р		CAGE	B17	(272,807,	244)	(222,283,182)	(50,524,063)	(4,298,601)	(54,822,664)
2683					D17	(212,001,	244)	(222,200,102)	(30,324,003)	(4,230,001)	(04,022,004)
2684	108OP	Other Production	on Plant - Accu	ım Depr							
2685		P		S			-			-	-
2686		P P		DGU DGP			-	-	-	-	•
2687 2688		r P		SG			-	-		-	
2689		P		CAGW		(300,962,	779)	(231,485,865)	(69,476,913)	(3,716,843)	(73,193,757)
2690		P		CAGE		(331,299,	559)	(331,299,559)	-	-	-
2691		P		CAGE	D47	/020 000	-	(562,785,424)	(69,476,913)	(3,716,843)	(73,193,757)
2692 2693					B17	(632,262,	331)	(302,703,424)	(09,470,913)	(3,7 10,043)	(73,193,737)
2694	108EP	Experimental P	lant - Accum E	Depr							
2695		P		DGP			-	-	-	-	•
2696		Р		SG					-	-	-
2697 2698										-	
2699	TOTAL	PRODUCTION P	LANT DEPR			(3,413,568,	964)	(3,145,332,770)	(268,236,194)	7,067,308	(261,168,885)
2700											
2701	Summar	y of Prod Plant D	Depreciation by	Factor							
2702 2703		S DGP					-	-	-	-	-
2704		DGU					_	-	-	-	-
2705		SG					-	-	-	-	-
2706		CAGW				(669,146,		(514,674,535)	(154,471,626)	9,514,975	(144,956,651)
2707 2708		CAGE JBG				(2,248,800, (495,622,		(2,248,800,580) (381,857,655)	(113,764,568)	(2,447,666)	(116,212,234)
2709		SSGCT				(450,022,	-	(001,001,000)	(110,104,000)	(E,17,000)	(110,212,201)
2710	Total of	Prod Plant Depre	eciation by Fac	tor		(3,413,568,	964)	(3,145,332,770)	(268,236,194)	7,067,308	(261,168,885)
2711											
2712											
2713 2714	108TP	Transmission F		ited Depr DGP			_	_	_	_	_
2715		Ť		DGU			_	-		-	-
2716		Ť		CAGW		(457,031,	165)	(351,526,043)	(105,505,122)	(1,632,871)	(107,137,993)
2717		T		CAGE		(822,748,		(822,748,433)		-	-
2718		T		JBG SG		(44,991, (1,348,		(34,664,559) (1,241,913)	(10,327,405) (106,611)	(259,558) 23,617	(10,586,963) (82,994)
2719 2720	TOTAL	RANS PLANT			B17	(1,346,120,		(1,210,180,948)	(115,939,137)	(1,868,813)	(117,807,950)
2721		Land and Land				V // = = 7 : = 01					
2722		D	PW	S		(8,109,		(7,967,662)	(141,813)	(222,890)	(364,704)
2723					B17	(8,109,	476)	(7,967,662)	(141,813)	(222,890)	(364,704)
2724 2725	108361	Structures and	Improvements								
2726	100001		improvements PW	s ·		(17,088,	868)	(16,405,567)	(683,301)	(165,281)	(848,582)
2727		_			B17	(17,088,		(16,405,567)	(683,301)	(165,281)	(848,582)
2728	400000	Otation E : 1									
2729 2730	108362	Station Equipm	nent PW	S		(228,491,	444)	(212,217,646)	(16,273,798)	(1,845,519)	(18,119,318)
2730		L	**	J	B17 -	(228,491,		(212,217,646)	(16,273,798)	(1,845,519)	(18,119,318)
2732											

	AMA	DEIX ZOID WCS	t donator Arca							
	FERC		BUS	WCA		IINAD	JUSTED RESULTS		WASHING	GTON
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON		ADJ TOTAL
2733	108363	Storage Batte		TAOTOR	1101	TOTAL	OTALIC		7.15000111.1111	1100 101712
2734	100000		DPW	s		_	_	-		_
2735			D. 11	~	B17		-	-	-	-
2736										
2737	108364	Poles, Towers	& Fixtures							
2738			DPW	S		(594,799,166)	(541,684,442)	(53,114,724)	(1,941,005)	(55,055,729)
2739				-	B17	(594,799,166)	(541,684,442)	(53,114,724)	(1,941,005)	(55,055,729)
2740					-				<u> </u>	
2741	108365	Overhead Cor	nductors							
2742			DPW	S		(319,686,591)	(289,145,520)	(30,541,071)	2,012,128	(28,528,943)
2743					B17	(319,686,591)	(289,145,520)	(30,541,071)	2,012,128	(28,528,943)
2744										
2745	108366	Underground	Conduit							
2746			DPW	S		(136,124,156)	(124,608,372)	(11,515,783)	2,799,763	(8,716,020)
2747					B17	(136,124,156)	(124,608,372)	(11,515,783)	2,799,763	(8,716,020)
2748								· · · · · · · · · · · · · · · · · · ·		
2749	108367	Underground	Conductors							
2750	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		DPW	S		(311,987,142)	(301,823,473)	(10,163,669)	(30,739)	(10,194,409)
2751				_	B17		(301,823,473)	(10,163,669)	(30,739)	(10,194,409)
2752						(011,001,112)	(001,020,110)	(10)100,000/	(44).44)	(10)101/100/
2753	108368	Line Transform	mers							
2754	100000		DPW	s		(409,045,783)	(362,188,933)	(46,856,850)	(3,083,904)	(49,940,754)
2755		'	DI •••	0	B17	(409,045,783)	(362,188,933)	(46,856,850)	(3,083,904)	(49,940,754)
2756					D1,	(400,040,100)	(002,100,000)	(40,000,000)	(0,000,001)	(40,040,101)
2757	108360	Services								
2758	100000		DPW	s		(200,629,122)	(180,881,375)	(19,747,747)	(2,050,474)	(21,798,221)
2759		'	DI •••	J	B17	(200,629,122)	(180,881,375)	(19,747,747)	(2,050,474)	(21,798,221)
2760					D11	(200,020,122)	(100,001,070)	(10,, 4,,, 41)	(2,000,414)	(21,700,221)
2761	108370	Motors								
2762	100370		DPW	s		(73,995,610)	(71,727,615)	(2,267,995)	(509,360)	(2,777,356)
2763			Dr VV	3	B17		(71,727,615)	(2,267,995)	(509,360)	(2,777,356)
					D17	(13,993,010)	(71,727,013)	(2,201,330)	(505,500)	(2,177,000)
2764										
2765 2766										
2767	100271	Installations o	n Customers' F	rominos						
	100371		DPW	S		(7,696,192)	(7,405,092)	(291,099)	(67,084)	(358,184)
2768		i	DFVV	3	B17	(7,696,192)	(7,405,092)	(291,099)	(67,084)	(358,184)
2769					D17	(7,090,192)	(7,400,032)	(231,033)	(07,004)	(330, 104)
2770	400070	1 D	anda .							
2771	100572	Leased Prope	DPW	s						
2772			DPW	5	B17	-		······································	-	
2773					B1/	-		-	-	
2774	400070	04								
2775	108373	Street Lights	DDM	S		(07.760.649)	(05.400.600)	(0.004.005)	406 407	(4 055 700)
2776			DPW	5	B17	(27,762,613) (27,762,613)	(25,480,628) (25,480,628)	(2,281,985)	426,187 426,187	(1,855,798)
2777					B1/	(27,702,013)	(25,480,028)	(2,201,900)	420,107	(1,000,790)
2778	400000	V	Not Direct Acces	000						
2779	108000		Dist Plant - Acct							
2780			DPW	S		•	<u> </u>	-	-	-
2781						-		•	-	-
2782										
2783	108DS		Dist Sub Plant -							
2784			DPW	S		-	-		-	
2785							*	-		
2786										
2787	108DP		Dist Sub Plant -							
2788			DPW	S		4,512,239	4,378,016	134,223	60,332	194,555
2789						4,512,239	4,378,016	134,223	60,332	194,555
2790										
2791	TOT::				D47	10 000 000 000:	(0.407.450.000)	(400 747 04 1)	(4.047.040)	/400 000 4001
2792	TOTAL	DISTRIBUTION	PLANT DEPR		B17	(2,330,903,923)	(2,137,158,309)	(193,745,614)	(4,617,846)	(198,363,460)
2793										
2794	Summar		Plant Depr by	Factor				/		//88
2795		S				(2,330,903,923)	(2,137,158,309)	(193,745,614)	(4,617,846)	(198,363,460)
2796	T			_	D47	70,000,000,000	/0.407.450.000	(400 745 044)	(4.647.040)	(400 000 400)
2797	i otai Dis	inpution Depre	ciation by Facto	NT .	B1/	(2,330,903,923)	(2,137,158,309)	(193,745,614)	(4,617,846)	(198,363,460)

	AMA		00111101711011								
	FERC		BUS	WCA			UNADJ	USTED RESULTS		WASHIN	
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL		OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2798 2799	108GP		Accumulated D 3-SITUS	epr S		(179,093,5	= 41\	(159,246,150)	(19,847,392)	(680,087)	(20,527,479)
2800			3-51105 3-DGP	DGP		(179,093,0	341) -	(109,240,100)	(19,047,392)	(000,007)	(20,327,479)
2801			G-DGU	DGU			-	-	-	_	_
2802			G-SG	SG			-	-	-	(7)	(7)
2803			CUST	CN		(7,952,6		(7,402,545)	(550,114)	100,705	(449,408)
2804			PTD	SO		(85,579,3	375)	(79,713,820)	(5,865,555)	(580,072)	(6,445,627)
2805 2806			S-SG	SE CAGW		(18,107,6	- 327)	(13,927,502)	(4,180,125)	(124,473)	(4,304,598)
2807			3-SG	CAGE		(52,038,6		(52,038,679)	(4,100,120)	(124,410)	(4,504,550)
2808			5	JBG		(5,125,6		(3,949,099)	(1,176,531)	(61,917)	(1,238,448)
2809			•	CAEW			-	-	-	-	-
2810				CAEE		(321,6	645)	(321,645)	-	•	-
2811			3-SG	CAGE			-	•	-	•	-
2812 2813		,	3-SG	CAGE	B17	(348,219,	156\	(316,599,439)	(31,619,717)	(1,345,851)	(32,965,568)
2814						(0.0,2.10,	,00,	(0.10,000,100)	(0.110.1017.117	(1)0.00001/	(02,000,000)
2815											
2816	108MP		ccumulated De								
2817		F		S			-	-	-	-	-
2818 2819		· F		CAEW CAEE		(167,796,	146)	(167,796,146)	•	-	
2820		F		JBE		(107,130,	-	(101,130,140)	-	(39,255,599)	(39,255,599)
2821					B17	(167,796,	146)	(167,796,146)	-	(39,255,599)	(39,255,599)
2822	108MP	Less Centralia	Situs Deprecia	tion							
2823		F	•	S			-	-	-	-	-
2824					B17	(167,796,	146)	(167,796,146)	-	(39,255,599)	(39,255,599)
2825 2826	1081390	Accum Depr -	Canital Lease								
2827	1001330		PTD	so			_	-		-	-
2828							-	-	-	-	-
2829											
2830		Remove Capit	al Leases				-	-		-	-
2831 2832							-	-	-		
2833	1081399	Accum Depr -	Canital Lease								
2834	1001000	F		s			-	_		-	-
2835		F	D	SE			-	-	-	-	-
2836							-	-	-	-	-
2837											
2838 2839		Remove Capit	ai Leases				<u>-</u>			-	-
2840									-		
2841											
2842	TOTAL C	SENERAL PLA	NT ACCUM DE	PR	B17	(516,015,	302)	(484,395,585)	(31,619,717)	(40,601,449)	(72,221,167)
2843											
2844 2845											
2846	Summan	of General De	preciation by Fa	actor							
2847		S	p. 00.00.00.			(179,093,	541)	(159,246,150)	(19,847,392)	(680,087)	(20,527,479)
2848		DGP					-	- 1	•	-	•
2849		DGU					-	-	-	•	-
2850		SE SO				/05 E70 ′	- 575\	- (70.742.920)	(5,865,555)	(580,072)	(6.445.627)
2851 2852		CN				(85,579,3 (7,952,6		(79,713,820) (7,402,545)	(5,665,555)	100,705	(6,445,627) (449,408)
2853		SG				(1,002,0	-	(1,402,040)	(000,114)	(7)	(7)
2854		DEU					-	-	-	-	-
2855		CAGW				(18,107,6		(13,927,502)	(4,180,125)	(124,473)	(4,304,598)
2856		CAGE				(52,038,6	679)	(52,038,679)	-	-	-
2857		CAEW				/460 447	704\	- (168,117,791)	-	-	.=
2858 2859		CAEE SSGCT				(168,117,	791)	(108,117,791)	-	-	-
2860		JBG				(5,125,6	831)	(3,949,099)	(1,176,531)	(61,917)	(1,238,448)
2861		Remove Ca	pital Leases				-	(=,=,=,===)	-	-	- '
2862	Total Ger	neral Depreciati	on by Factor		B17	(516,015,	302)	(484,395,585)	(31,619,717)	(1,345,851)	(32,965,568)
2863											
2864 2865	TOTAL A	CCIIM DEPP	- PLANT IN SE	RV	B17	(7,586,608,2	274\	(6,977,067,611)	(609,540,662)	(40.020,800)	(649,561,462)
∠866 2866	101AL A		or Amort-Steam	11.7	B17	(1,000,000,1	<u>-/4)</u>	(0,011,001,011)	(000,040,002)	(40,020,000)	(040,301,402)
2867	11101	Accumentori		CAGW			-	-	-	-	-
2868		F		CAGW			-	-	-	-	-
2869			•	CAGE			-	~	-	-	-
2870		F		SG			-		-	-	-
2871 2872							-		-	-	-
2872 2873											
_0,0											

11/15 Accum Prov for Amort-Centrel (10,079,156) (8,832,671) (1,246,465) (35,827) (35,827) (37,826) (37,826) (37,826) (37,826) (37,827) (37,826) (37,826) (37,826) (37,827) (37,826) (37,827) (37,826) (37,827) (37,826) (37,827) (37,826) (37,827) (37,826) (37,827) (37,826) (37,827) (37,826) (37		AMA										
1110P Actual Prox for Amort-General (1,079,156) (8,582,671) (1,246,485) (3,8,627) (3,100,000) (3,1								UNADJU				
C-STILLS C						Ref	TOTAL		OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
CUST		111GP	Accum Prov				(40.070.4)	E6)	(0.000.674)	(4 046 49E)	(20 027)	(1,285,312)
Property Property												(203,098)
PTD SO (12,566,569) (11,701,144 (861,516) 416,968 41												(203,030)
Second S												(441,520)
Second S												(12,589)
Second Provided Pro							(25,0		(10,200)	(0,404)	(1,12-1)	(12,000)
P CAEE							-		-	_	-	_
P SE									_	_	_	
B18									_	_	-	_
				•	01	B18	(25.796.5	(44)	(23,466,977)	(2,329,567)	387,049	(1,942,519)
2886							2					
111HP Accum Prov for Amort-Hydro P												
2888		111HP	Accum Prov	for Amort-Hydro								
2889					DGP		-		-	-	-	-
P	2889			P	DGU		-		-	-	-	-
P	2890			P	SG		-		-	-	-	-
P	2891			P	CAGW		(747,9	29)	(575,271)	(172,659)	(31,636)	(204,294)
B18	2892			P	CAGE		-		-	-	-	-
111 P Accum Prov for Amort-Intangible Plant ESITUS S 7,359,596	2893			P	CAGE		-		-	-	-	
11	2894					B18	(747,9	29)	(575,271)	(172,659)	(31,636)	(204,294)
111 P	2895											
2898												
DOP		111IP	Accum Prov									
POST P							7,359,5	96	7,359,596	-	-	•
P							-	•	-	-	-	-
P							-		-	-	-	-
P SE									- (0.440.005)	-	-	-
1.5G SG CAGW									(2,110,285)	-	-	-
Page									(4.4.407.000)	(4.040.004)	40 544	(4.002.404)
Second S							(15,731,5	62)	(14,487,868)	(1,243,694)	40,514	(1,203,181)
Description							-	•	-	-	-	•
P							400 055 5	.05\	(404 704 000)	(7.504.547)	(04.040)	(7.656.360)
P												(7,656,360)
Second S							-	•	*		-	•
Part							/70 407 4		(64 000 040)		/1 201 261\	(47.579.594)
PITD											(1,304,201)	(17,578,524)
PTD SO B18 (272,003,898) (253,360,926) (18,642,972) (507,490) (1914 11111 11111 1111 11111 1111 1111 1111 11111 1111 11111 1111 1111 1111 11											/224\	(2,878)
B18												(19,150,461)
111				PID	30	D10						(45,591,404)
Part		11110	Loca Non Ui	ility Plant		D10	(401,009,2	.55)	(457,541,151)	(45,720,104)	(1,005,500)	(40,001,404)
B18		TIME	Less Non-O		OTH		_	_	_	_	_	_
2918 2919 111390 Accum Amtr - Capital Lease 2920 G-SITUS S 178,986 178,986 178,986 - - - 2921 G-SITUS SG 910,304 838,338 71,966 - 2922 P CAGE (218,515) (218,515) - - 2923 PTD CAGW (9,526) (7,327) (2,199) 598,688 2924 PTD SO 8,702,866 8,106,377 596,489 - 2925 - 2926 2927 Remove Capital Lease Amtr (9,564,115) (8,897,859) (666,256 598,688 2928 2929 TOTAL ACCUM PROV FOR AMORTIZ B18 (507,613,708) (461,383,378) (46,230,330) (1,507,887) (68,97,887) 2931 2933 2934 Summary of Amortization by Factor 2935 S (2,540,574) (1,294,090) (1,246,485) (38,827) 2936 DGP - - - 2937 DGU - - - 2938 SE - - - 2939 SO (275,870,682) (256,962,684) (18,907,999) (87,494) (12,479,653) 2940 CN (112,479,653) (104,699,033) (7,780,620) (78,838) 2941 SSGCT - - 2942 JBG (11,579) (8,921) (2,658) (221) 2943 CAGW (71,278,608) (54,824,023) (16,454,585) (744,333) (74,4333) (74,278,608) 2944 CAGW (71,278,608) (54,824,023) (16,454,585) (744,333) (744,333) (74,478,678) (NOTIL	Oth	B18	(481 069 2	235)	(437.341.131)	(43.728.104)	(1.863.300)	(45,591,404)
2919							(401,000,2	.00/	(407,047,1017	(10,720,101)	(1/000/000)	(10)00111011
2920 G-SITUS S 178,986 178,986 - - -		111300	Accum Amtr	- Canital Lease								
2921		111390	Accum Anno		S		178 9	186	178 986	_	-	_
P										71 966	_	71,966
PTD CAGW (9,526) (7,327) (2,199) 598,688		•									_	
PTD SO 8,702,866 8,106,377 596,489				-						(2.199)	598.688	596,489
Page 2025 Page											-	596,489
Page											598.688	1,264,944
Remove Capital Lease Amtr (9,564,115) (8,897,859) (666,256) (598,688)							-1 11					
2928 2929 TOTAL ACCUM PROV FOR AMORTIZ 2930 AMA 2931 2932 2933 2934 2935 2935 2936 DGP 2937 DGU			Remove Cap	ital Lease Amtr		**.	(9.564.1	15)	(8.897.859)	(666,256)	(598,688)	(1,264,944)
2929 TOTAL ACCUM PROV FOR AMORTIZ 2930 AMA 2931 2932 2933 2934 Summary of Amortization by Factor 2936 DGP 2937 DGU 2938 SE 2939 SO 2939 SO 2939 SO 2939 SO 2939 SO 2930 (275,870,682) (256,962,684) (18,907,999) (87,494) (2940 CN 2940 CN 2941 SSGCT 2942 JBG 2943 CAGW 2940 (71,278,608) (54,824,023) (16,454,585) (744,333) (
2931 2932 2933 2933 2933 2934 2934 Summary of Amortization by Factor 2935 S	2929	TOTAL	ACCUM PRO	V FOR AMORTIZ	<u> </u>	B18	(507,613,7	(80'	(461,383,378)	(46,230,330)	(1,507,887)	(47,738,217)
2932 2933 2934 Summary of Amortization by Factor 2935 S (2,540,574) (1,294,090) (1,246,485) (38,827) 2936 DGP 2937 DGU 2938 SE 2939 SO (275,870,682) (256,962,684) (18,907,999) (87,494) (2940 CN (112,479,653) (104,699,033) (7,780,620) (78,838) 2941 SSGCT 2942 JBG (11,579) (8,921) (2,658) (221) 2943 CAGW (71,278,608) (54,824,023) (16,454,585) (744,333) (2930	AMA										
2933 2934 Summary of Amortization by Factor 2935 S (2,540,574) (1,294,090) (1,246,485) (38,827) 2936 DGP - - - - - 2937 DGU - - - - - - 2938 SE - <t< td=""><td>2931</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	2931											
2934 Summary of Amortization by Factor (2,540,574) (1,294,090) (1,246,485) (38,827) 2936 DGP - - - - - 2937 DGU - - - - - - 2938 SE - <td< td=""><td>2932</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	2932											
2935 S (2,540,574) (1,294,090) (1,246,485) (38,827) 2936 DGP - - - - - - 2937 DGU - <												
2936 DGP	2934	Summar	y of Amortizat	ion by Factor								
2937 DGU - <td>2935</td> <td></td> <td>s</td> <td></td> <td></td> <td></td> <td>(2,540,5</td> <td>574)</td> <td>(1,294,090)</td> <td>(1,246,485)</td> <td>(38,827)</td> <td>(1,285,312)</td>	2935		s				(2,540,5	574)	(1,294,090)	(1,246,485)	(38,827)	(1,285,312)
2938 SE - <td>2936</td> <td></td> <td>DGP</td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	2936		DGP				-	-	-	-	-	-
2939 SO (275,870,682) (256,962,684) (18,907,999) (87,494) (2940 CN (112,479,653) (104,699,033) (7,780,620) (78,838) 2941 SSGCT	2937		DGU				-	-	-			
2940 CN (112,479,653) (104,699,033) (7,780,620) (78,838) 2941 SSGCT	2938						-	•	-	-		-
2941 SSGCT											, , ,	(18,995,493)
2942 JBG (11,579) (8,921) (2,658) (221) 2943 CAGW (71,278,608) (54,824,023) (16,454,585) (744,333) (•				, , ,	(7,859,458)
2943 CAGW (71,278,608) (54,824,023) (16,454,585) (744,333) (-
												(2,878)
2944 CAGE (18,936,954) (18,936,954)												(17,198,918)
								,		•	•	-
2945 CAEW										-	•	
2946 CAEE (2,110,285) (2,110,285) (2,110,285)												(4.404.045)
2947 SG (14,821,258) (13,649,530) (1,171,728) 40,514												(1,131,215)
		Total D			tor	D10						(1,264,944) (47,738,217)
2949 Total Provision For Amortization by Factor B18 (507,613,708) (461,383,378) (46,230,330) (1,507,887) (2949	i otal Pro	vision for An	iortization by Fac	ior	D18	(507,613,7	100)	(401,383,378)	(40,∠30,330)	(1,007,007)	(41,130,211)

PAGE 3.8

PacifiCorp Washington General Rate Case - December 2013 Schedule 300 Changes - REVISED

			TOTAL			WASHINGTON	
	<u>ACCOUNT</u>	<u>Type</u>	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Revenue:				14/4	0.4	4 400	
Other Electric Revenues	456	PRO	1,423	WA	Situs	1,423	3.8.1

Description of Adjustment

The Company is withdrawing its proposed adjustment associated with proposed disconnection/reconnection charge changes, with exception of the Tampering/Unauthorized Reconnect Charge changes. Other Schedule 300 change issues may be addressed in a separate proceeding in the future.

PacifiCorp Washington General Rate Case - December 2013 Schedule 300 Revenue Adj - REVISED

Schedule 300 Adjustment

			Fees Billed				
	Current	Proposed	3 Yr		At Proposed	Pro Forma	
	Fee	Fee	Average	At Current Fee	Fee	Adjustment	Rebuttal
Charge	(a)	(b)	(c)	(d) = (a) * (c)	(e) = (b) * (c)	(f) = (e) - (d)	Position
CONNECT CHARGE -WKND/HOL HRS	\$175	\$295	7	\$1,283	\$2,163	\$880	Withdraw
CONNECT CHARGE -AFTER HOURS	\$75	\$160	73	\$5,500	\$11,733	\$6,233	Withdraw
RECONNECT CHARGE -WKND/HOL HRS	\$75	\$310	13	\$950	\$3,927	\$2,977	Withdraw
RECONNECT CHARGE -AFTER HOURS	\$50	\$175	191	\$9,567	\$33,483	\$23,917	Withdraw
RECONNECT CHARGE -OFFICE HOURS	\$25	\$50	1,973	\$49,317	\$98,633	\$49,317	Withdraw
TAMPER/UNAUTHORIZED RECONNECT	\$75	\$110	41	\$3,050	\$4,473	\$1,423	As Filed

	ACCOUNT	<u>Type</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Reallocate Per Books Legal Expenses							
	418	RES	(6,263)	NUTIL	0.000%	-	
	426	RES	(57,309)	NUTIL	0.000%	-	
	501	RES	(33,798)	CAEE	0.000%	-	
	501	RES	56,967	JBE	22.612%	12,881	
	501	RES	(56,967)	SE	7.570%	(4,312)	
	501	RES	368	WY-ALL	Situs	-	
	506	RES	7,348	CAGE	0.000%	-	
	506	RES	26,082	WY-ALL	Situs	(242)	
	539 557	RES	(1,488)	CAGW	23.085%	(343)	
	557 557	RES RES	13,701	CA CAGE	Situs	-	
	557 557	RES	2,492,057 1,239,023	CAGE	0.000% 23.085%	286,027	
	557 557	RES	204,631	OR	Situs	200,021	
	557	RES	(4,396,538)	SG	7.906%	(347,578)	
	557	RES	8,186	UT	Situs	(041,010)	
	557 557	RES	42,848	WY-ALL	Situs		
	566	RES	17,233	CAGE	0.000%	_	
	566	RES	(66,374)	SG	7.906%	(5,247)	
	566	RES	30,719	UT	Situs	(0,2)	
	566	RES	6,209	WY-ALL	Situs	_	
	588	RES	(465,920)	SNPD	6.280%	(29,261)	
	588	RES	462,610	UT	Situs	-	
	588	RES	2,774	WY-ALL	Situs	_	
	905	RES	1,807	CAGE	0.000%	-	
	905	RES	(42,635)	CN	6.917%	(2,949)	
	905	RES	288	WY-ALL	Situs	-	
	923	RES	(2,170)	CA	Situs	-	
	923	RES	26,488	CAGE	0.000%	-	
	923	RES	841,032	CAGW	23.085%	194,151	
	923	RES	(37,753)	OR	Situs	-	
	923	RES	(875,953)	SO	6.854%	(60,037)	
	923	RES	8,433	UT	Situs	· •	
	923	RES	(78,839)	WA	Situs	(78,839)	
	928	RES	(29,216)	CA	Situs		
	928	RES	(74,290)	OR	Situs	-	
	928	RES	(57,900)	UT	Situs	•	
	929	RES	(949,496)	CA	Situs	-	
	929	RES	(364,327)	CAGE	0.000%	700 000	
	929	RES	3,335,352	CAGW	23.085%	769,962	
Description of Adjustment	929	RES	(1,560)	CN	6.917%	(108)	
Description of Adjustment		THE RESERVE OF THE PARTY.					

This adjustment reallocates per books legal expenses in accordance with the stipulation in Docket No. UE-111190, where costs attributable to a specific jurisdiction are situs assigned. This revised adjustment reflects the removal of Wood Hollow related legal expenses as agreed to in the Company's response to data request Boise 8.4. The escalation impact of removing Wood Hollow legal expenses is reflected in the Company's revised IHS Escalation adjustment 4.13.

PacifiCorp Washington General Rate Case - December 2013 (Cont.) Legal Expenses - REVISED

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense: Reallocate Per Books Legal Expenses							
	929	RES	(227,826)	NUTIL	0.000%	-	
	929	RES	(391,297)	OR	Situs	_	
	929	RES	4.945.933	SG	7.906%	391.012	
	929	RES	(12,821)	SNPD	6.280%	(805)	
	929	RES	(4,309,549)	so	6.854%	(295,374)	
	929	RES	(563,855)	UT	Situs	,	
	929	RES	(613,827)	WA	Situs	(613,827)	
	929	RES	(52,119)	WY-ALL	Situs	- 1	
			0			215,352	4.11.2
Remove Wood Hollow Related Legal Expenses							
	929	RES	(99,075)	CAGW	23.085%	(22,871)	
	923	RES_	(427,384) (526,459)	CAGW	23.085%	(98,661) (121,533)	4.11.3
Remove Wood Hollow Related Legal Expenses	929 929 929 929	RES RES RES_	(563,855) (613,827) (52,119) 0 (99,075)	UT WA WY-ALL CAGW	Situs Situs Situs 23.085%	(613,827) - 215,352 (22,871) (98,661)	

Description of Adjustment

This adjustment reallocates per books legal expenses in accordance with the stipulation in Docket No. UE-111190, where costs attributable to a specific jurisdiction are situs assigned. This revised adjustment reflects the removal of Wood Hollow related legal expenses as agreed to in the Company's response to data request Boise 8.4. The escalation impact of removing Wood Hollow legal expenses is reflected in the Company's revised IHS Escalation adjustment 4.13.

FERC	Factor	Per Books Amount	Reallocated Amount	Adjustment
418	NUTIL	(14,382)	(20,645)	(6,263)
426	NUTIL	339,523	282,215	(57,309)
501	CAEE	33,798	-	(33,798)
501	JBE	· <u>-</u>	56,967	56,967
501	SE	56,967	· -	(56,967)
501	WYP	_	368	368
506	CAGE	(7,348)	-	7,348
506	WYP	(1,1114)	26,082	26,082
537	CAGW	20,645	20,645	
539	CAGW	1,488	20,040	(1,488)
549	CAGW	1,167	1,167	(1,400)
557	CA	1,107	13,701	13,701
557	CAGE	156,515	2,648,572	2,492,057
557	CAGW	150,515	1,239,023	1,239,023
557	OR	-	204,631	
557		0.120.004		204,631
	SG	9,130,004	4,733,466	(4,396,538)
557	UT	-	8,186	8,186
557	WYP	-	42,848	42,848
560	SG	27,190	27,190	=
561	SG	4,758	4,758	-
566	CAGE	-	17,233	17,233
566	SG	66,374	(0)	(66,374)
566	UT	-	30,719	30,719
566	WYP	-	6,209	6,209
571	CAGE	0	0	(0)
580	SNPD	6,225	6,225	-
581	SNPD	203	203	-
588	SNPD	478,742	12,821	(465,920)
588	UT	_	462,610	462,610
588	WYP	_	2,774	2,774
593	SNPD	0	0	
903	CN	15,512	15,512	_
905	CAGE	-	1,807	1,807
905	CN	44,195	1,560	(42,635)
905	WYP		288	288
908	CN	472	472	200
923	CA	820,048	817,878	(2,170)
923	CAGE	020,040	26,488	26,488
923	CAGW	-		
923		40.272	841,032	841,032
	OR	40,372	2,619	(37,753)
923	SO	2,394,683	1,518,731	(875,953)
923	UT		8,433	8,433
923	WA	105,316	26,477	(78,839)
928	CA	487,339	458,123	(29,216)
928	OR	489,612	415,322	(74,290)
928	SO	1,320,065	1,320,065	-
928	UT	111,807	53,908	(57,900)
928	WA	1,067,813	1,067,813	-
928	WYP	3,646	3,646	-
929	CA	-	(949,496)	(949,496)
929	CAGE	-	(364,327)	(364,327)
929	CAGW	-	3,335,352	3,335,352
929	CN	_	(1,560)	(1,560)
929	NUTIL	-	(227,826)	(227,826)
929	OR	-	(391,297)	(391,297)
929	SG		4,945,933	4,945,933
929	SNPD	_	(12,821)	(12,821)
929	SO	-	(4,309,549)	(4,309,549)
929	UT	-	(563,855)	(563,855)
929	WA	-		
	VVA	-	(613,827)	(613,827)
929	WYP		(52,119)	(52,119)

Page 4.11.3

Pacificorp Washington General Rate Case - December 2013 Legal Expenses Adjustment - REVISED Removal of Wood Hollow Legal Expenses

			(427,384) Ref 4.11.1		Ref 4.11.1	(526,459)
Wood Hollow	Adjustment		(427,384)		(93,075)	(526,459)
Dec-13 Balance	Corrected		ı	ı	1	
Dec-13 Balance	Reallocated	,	427,384	Í	99,075	526,459
Reallocation	As Filed	(427,384)	427,384	(99,075)	99,075	1
Dec-13 Balance	As Booked	427,384	ŧ	99,075	1	526,459
	Factor	SO	CAGW	SO	CAGW	
	FERC Acct	923		929		
	Description	Outside Services	Outside Services	Legal Expense	Legal Expense	

Pacificorp
Washington General Rate Case - December 2013
Legal Expenses Adjustment - REVISED
Company's Response to Boise Data Request 8.4

UE-140762/Pacific Power & Light Company September 9, 2014 Boise Data Request 8.4

Boise Data Request 8.4

Please provide, with the same level of detail as requested in PC Data Request No. 88, all legal expenses related to the Wood Hollow fire that have been included in revenue requirement in this proceeding, including detail of both the total company and Washington allocated amounts.

Response to Boise Data Request 8.4

The Company's intent in its initial filing in this case was to exclude all costs related to the Wood Hollow fire. In responding to this set of data requests, the Company discovered that it inadvertently included \$128,118 (on a Washington-allocated basis, including escalation) in legal expenses related to the Wood Hollow fire. These expenses will be removed in the Company's rebuttal filing.

PREPARER: Matt Lewy/Nathan Adent

SPONSOR: To be determined

	ACCOUN [*]	<u>Г Туре</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense: Account Service Charge	903	PRO	-	WA	Situs	-	4.12.1

Description of Adjustment

The Company is withdrawing its proposed adjustment associated with proposed change in payment of Collection Agency Fees. This and other Schedule 300 change issues may be addressed in a separate proceeding in the future.

PacifiCorp Washington General Rate Case - December 2013 IHS Global Insight Escalation - REVISED

Adjustment to Expense:

O&M Expense Escalation (Non-NPC, Non-Labor)

TOTAL

OMPANY

TOTAL

COMPANY

FACTOR

FACTOR

FACTOR

Multiple

Multiple

Multiple

1,433,708 4.13.3

Description of Adjustment:

PacifiCorp Washington General Rate Case - December 2013 IHS Global Insight Escalation - REVISED

Adjustment to Evnence	ACCOUN	T Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:	500	PRO	(3,441,926)	CAGE	0.000%		
	500	PRO	1,904	CAGE	23.085%	439	
	500	PRO	476,830	JBG	23.063 %	109,451	
	500	PRO	470,030	SG	7.906%	109,431	
	501	PRO	738,023	CAEE	0.000%	_	
	501	PRO	700,023	CAEW	22.741%	-	
	501	PRO	84,197	CAGW	23.085%	19,437	
	501	PRO	(34,711)	JBE	22.612%	(7,849)	
	501	PRO	(12,403)	SE	7.570%	(939)	
	501	PRO	18	WY-ALL	Situs	-	
	502	PRO	1,926,845	CAGE	0.000%	~	
	502	PRO	43,066	CAGW	23.085%	9,942	
	502	PRO	208,047	JBG	22.954%	47,755	
	505	PRO	193,398	CAGE	0.000%	,.	
	505	PRO	2,304	CAGW	23.085%	532	
	505	PRO	146	JBG	22.954%	33	
	506	PRO	3,209,207	CAGE	0.000%	~-	
	506	PRO	58,099	CAGW	23.085%	13,412	
	506	PRO	(538,993)	JBG	22.954%	(123,720)	
	506	PRO	1,294	WY-ALL	Situs	-	
	507	PRO	5,614	CAGE	0.000%	-	
	507	PRO	1,021	CAGW	23.085%	236	
	507	PRO	17,965	JBG	22.954%	4,124	
	510	PRO	244,227	CAGE	0.000%	-	
	510	PRO	9,345	CAGW	23.085%	2,157	
	510	PRO	23,539	JBG	22.954%	5,403	
	511	PRO	702,289	CAGE	0.000%	-	
	511	PRO	14,016	CAGW	23.085%	3,236	
	511	PRO	417,467	JBG	22.954%	95,825	
	512	PRO	1,660,963	CAGE	0.000%	05.440	
	512	PRO	108,928	CAGW	23.085%	25,146	
	512 512	PRO PRO	257,987	JBG SG	22.954% 7.906%	59,218	
	512 513	PRO	855,569	CAGE	0.000%	-	
	513	PRO	20,345	CAGE	23.085%	4.697	
	513	PRO	299,269	JBG	22.954%	68,694	
	514	PRO	448,405	CAGE	0.000%	00,004	
	514	PRO	13,148	CAGW	23.085%	3,035	
	514	PRO	96,994	JBG	22.954%	22,264	
	535	PRO	(242,702)	CAGE	0.000%		
	535	PRO	(52,164)	CAGW	23.085%	(12,042)	
	535	PRO	\(\tau_{i}\)	SG	7.906%	-	
	536	PRO	861	CAGE	0.000%	<u>.</u>	
	536	PRO	7,477	CAGW	23.085%	1,726	
	537	PRO	11,736	CAGE	0.000%	-	
	537	PRO_	157,460	CAGW	23.085%	36,349	
			7,995,102			388,561	4.13.5
Description of Adjustment							

PacifiCorp Washington General Rate Case - December 2013 (cont.) IHS Global Insight Escalation - REVISED

Adjustment to Expense:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense.	539 539	PRO PRO	229,047 490,733	CAGE CAGW	0.000% 23.085%	113,285	
	540 540	PRO PRO	318 45,048	CAGE CAGW	0.000% 23.085%	10,399	
•	541	PRO	20	CAGW	23.085%	5	
	542	PRO	13,125	CAGE	0.000%	- 7.740	
	542 543	PRO PRO	33,562 17,927	CAGW CAGE	23.085% 0.000%	7,748	
	543 543	PRO	74,637	CAGE	23.085%	17,230	
	544	PRO	29,411	CAGE	0.000%	17,230	
	544	PRO	88,026	CAGW	23.085%	20,321	
	545	PRO	(11,328)	CAGE	0.000%	-	
	545	PRO	(3,273)	CAGW	23.085%	(756)	
	546	PRO	17,908	CAGE	0.000%	`- ′	
	546	PRO	13,434	CAGW	23.085%	3,101	
	548	PRO	74,771	CAGE	0.000%	-	
	548	PRO	526,458	CAGW	23.085%	121,532	
	548	PRO	(242)	OR	Situs		
	548	PRO	(136,210)	SG	7.906%	(10,768)	
	549	PRO	346,536	CAGE	0.000%		
	549	PRO	260,225	CAGW	23.085%	60,073	
	549 549	PRO PRO	3,503 128,885	OR SG	Situs 7.906%	10,189	
	549 550	PRO	176,118	CAGE	0.000%	10,109	
	550	PRO	119,814	CAGU	23.085%	27,659	
	550	PRO	28,176	OR	Situs	27,000	
	550	PRO	657	SG	7.906%	52	
	552	PRO	107,321	CAGE	0.000%	-	
	552	PRO	1,795	CAGW	23.085%	414	
	553	PRO	353,171	CAGE	0.000%	-	
	553	PRO	195,977	CAGW	23.085%	45,241	
	554	PRO	98,928	CAGE	0.000%	-	
	554	PRO	13,518	CAGW	23.085%	3,121	
	556	PRO	100,561	SG	7.906%	7,950	
	557 557	PRO PRO	248,631 88,470	CAGE CAGW	0.000% 23.085%	20,423	
	557	PRO	625	JBE	23.612%	20,423 141	
	557	PRO	33,967	JBG	22.954%	7,797	
	557	PRO	1,162,562	SG	7.906%	91,909	
	557	PRO	360,185	WA	Situs	(6,776)	
	560	PRO	(198,380)	CAGE	0.000%	-	
	560	PRO	(4,793)	CAGW	23.085%	(1,106)	
	560	PRO_	(1,770)	JBG	22.954%	(406)	
B 14 64 1 4		-	5,128,055			548,778	4.13.5
Description of Adjustment							de fessi en en la estada de la

PacifiCorp Washington General Rate Case - December 2013 (cont. 2) IHS Global Insight Escalation - REVISED

			TOTAL			WASHINGTON	
	ACCOUN'	T Type	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Expense							
·	560	PRO	(601,711)	SG	7.906%	(47,570)	
	561	PRO	62,146	CAGE	0.000%	- ,	
	561	PRO	17,290	CAGW	23.085%	3,991	
	561	PRO	454,567	SG	7.906%	35,937	
	562	PRO	87,000	CAGE	0.000%	-	
	562	PRO	24,315	CAGW	23.085%	5,613	
	562	PRO	2,363	JBG	22.954%	542	
	562	PRO	55,245	SG	7.906%	4,368	
		PRO	18,911	CAGE	0.000%	4,300	
	563	PRO		CAGE	23.085%	182	
	563		788			102	
	566	PRO	15,244	CAGE	0.000%	7.000	
	566	PRO	33,089	CAGW	23.085%	7,639	
	566	PRO	101,943	SG	7.906%	8,059	
	566	PRO	2,059	WY-ALL	Situs	-	
	567	PRO	76,642	CAGE	0.000%	-	
	567	PRO	76,989	CAGW	23.085%	17,773	
	567	PRO	(6)	SG	7.906%	(0)	
	568	PRO	16,492	CAGE	0.000%	-	
	568	PRO	12,528	CAGW	23.085%	2,892	
	568	PRO	28,704	SG	7.906%	2,269	
	569	PRO	1,510	CAGE	0.000%	-	
	569	PRO	30	CAGW	23.085%	7	
	569	PRO	153,960	SG	7.906%	12,172	
	570	PRO	234,396	CAGE	0.000%	_	
	570	PRO	109,378	CAGW	23.085%	25,250	
	570	PRO	3,127	JBG	22.954%	718	
	570	PRO	17,132	SG	7.906%	1,354	
	571	PRO	396,556	CAGE	0.000%	-	
	571	PRO	300,020	CAGW	23.085%	69,259	
	571	PRO	(3,151)	JBG	22.954%	(723)	
	571	PRO	(22,344)	SG	7.906%	(1,766)	
	572	PRO	2,250	CAGE	0.000%		
	572	PRO	352	CAGW	23.085%	81	
	573	PRO	761	CAGE	0.000%	-	
	573	PRO	17,764	SG	7.906%	1,404	
	580	PRO	(884,573)	SNPD	6.280%	(55,554)	
	580	PRO	(1,069,719)	WA	Situs	(80,522)	
	581	PRO	560,018	SNPD	6.280%	35,171	
	581	PRO	300,018	WA	Situs	55,171	
						107	
	582	PRO	2,185	SNPD	6.280%	137	
	582	PRO	190,054	WA	Situs	12,238	
	583	PRO	1,369	SNPD	6.280%	86	
	583	PRO_	272,909	WA	Situs	18,295	
5 1 4 5 5 11 4 4			768,585			79,303	4.13.5
Description of Adjustment							

PacifiCorp Washington General Rate Case - December 2013 (cont. 3) IHS Global Insight Escalation - REVISED

						MAGUINICTON
	40001111		TOTAL	EAGTOD	EACTOR W	WASHINGTON
a 11	ACCOUN	<u> 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1</u>	COMPANY	<u>FACTOR</u>	FACTOR %	ALLOCATED REF#
Adjustment to Expense	504	DD0	00	1.177	0:4	
	584	PRO	22	UT	Situs	-
	585	PRO	9,113	SNPD	6.280%	572
	585	PRO	47.000	WA	Situs	-
	586	PRO	17,662	SNPD	6.280%	1,109
	586	PRO	301,202	WA	Situs	24,237
	587	PRO		SNPD	6.280%	-
	587	PRO	500,293	WA	Situs	42,277
	588	PRO	179,163	SNPD	6.280%	11,252
	588	PRO	35,042	WA	Situs	2,151
	589	PRO	4,205	SNPD	6.280%	264
	589	PRO	162,548	WA	Situs	5,907
	590	PRO	112,251	SNPD	6.280%	7,050
	590	PRO	87,952	WA	Situs	4,597
	591	PRO	1,674	SNPD	6.280%	105
	591	PRO	53,685	WA	Situs	3,469
	592	PRO	61,407	SNPD	6.280%	3,857
· ·	592	PRO	323,580	WA	Situs	24,058
	593	PRO	(151,840)	SNPD	6.280%	(9,536)
	593	PRO	1,530,825	WA	Situs	63,377
	594	PRO	1,266	SNPD	6.280%	80
	594	PRO	690,043	WA	Situs	30,442
	595	PRO	33,199	SNPD	6.280%	2,085
	595	PRO	(55)	WY-ALL	Situs	· <u>-</u>
	596	PRO	116,219 [°]	WA	Situs	6,187
	597	PRO	59,325	SNPD	6.280%	3,726
	597	PRO	156,404	WA	Situs	10,561
	598	PRO	55,904	SNPD	6.280%	3,511
	598	PRO	54,235	WA	Situs	850
	901	PRO	92,958	CN	6.917%	6,430
	901	PRO	85	WY-ALL	Situs	-
	902	PRO	81,679	CN	6.917%	5,650
	902	PRO	667,469	WA	Situs	30,199
	903	PRO	342,036	CN	6.917%	23,660
	903	PRO	(466,467)	WA	Situs	(21,191)
	904	PRO	656	CN	6.917%	45
	904	PRO	507,872	WA	Situs	74,826
	905	PRO	69	CAGE	0.000%	-
	905	PRO	2,791	CN	6.917%	193
	905	PRO	73	OR	Situs	-
	907	PRO	11,210	CN	6.917%	775
	907	PRO	-	OR	Situs	-
	908	PRO	(43,322)	CN	6.917%	(2,997)
	908	PRO	302,052	OTHER	0.000%	· · · · · · · · · · · · · · · · · · ·
	908	PRO	32,746	WA	Situs	1,231
			5,927,231			361,009 4.13.5
Description of Adjustment:		****				

·	ACCOUNT	Туре	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense		550	#0.000	0.1	0.0470/	4.000	
	909	PRO	59,098	CN	6.917%	4,088	
	909	PRO	57,120	WA	Situs	3,708	
	910	PRO	3,962	CN	6.917%	274	
	920	PRO	(1,372,511)	SO	6.854%	(94,071)	
	920	PRO	(178,353)	AW	Situs	(37,410)	
	921 921	PRO PRO	7,773	CN	6.917% 6.854%	538 23,016	
	921	PRO	335,808	SO		23,016 49	
	921	PRO	8,390 (1,867,319)	WA SO	Situs 6.854%	(127,985)	
	923	PRO	1,376	CAGE	0.000%	(121,905)	
	923	PRO	21,488	CAGL	23.085%	4,961	
	923	PRO	744,362	SO	6.854%	51,018	
	923	PRO	46,477	WA	Situs	1,377	
	928	PRO	7,873	CAGE	0.000%	1,077	
	928	PRO	93,907	CAGW	23.085%	21,678	
	928	PRO	87,364	SG	7.906%	6,907	
	928	PRO	102,531	so	6.854%	7,027	
	928	PRO	718,263	WA	Situs	111,236	
	929	PRO	(23,267)	CAGE	0.000%	-	
	929	PRO	206,682	CAGW	23.085%	47,712	
	929	PRO	(100)	CN	6.917%	(7)	
	929	PRO	(14,550)	NUTIL	0.000%		
	929	PRO	315,867	SG	7.906%	24,972	
	929	PRO	(819)	SNPD	6.280%	(51)	
	929	PRO	(548,047)	so	6.854%	(37,563)	
	929	PRO	(164,169)	WA	Situs	(39,202)	
	930	PRO	297,908	SO	6.854%	20,418	
	930	PRO	20,844	WA	Situs	1,181	
	931	PRO	532,888	SO	6.854%	36,524	
	931	PRO	93,466	WA	Situs	25	
	935	PRO	1,140	CN	6.917%	79	
	935	PRO	372,753	SO	6.854%	25,548	
	935	PRO_	3,435	WA	Situs	11	
		_	(28,361)			56,057	Below
Summary of Adjustment:			7,995,102			388,561	4.13.1
			5,128,055			548,778	4.13.2
			768,585			79,303	4.13.3
			5,927,231			361,009	4.13.4
			(28,361)			56,057	4.13.5
		(2004	19,790,613			1,433,708	

Description of Adjustment

PacifiCorp Washington General Rate Case - December 2013 O&M Expense Escalation 12 months ending March 2016

Unablitated Wiseeling Wiseeling Puliatisted Company Co		:	December 2013	3.6	4.1	4.3.2 Remove	4.4 Idaho Irrigation		4.6 DSM	4.7	4.8
CAEE CAEE CAEE TO STATE TO STA	Function	Allocation Code	Unadjusted O&M	Wheeling Revenue	Miscellaneous Expense & Revenue	Unadjusted Wage & Benefits	Load Control Program	No	Revenue & Expense	Insurance Expense	Advertising
CAGE Marchaeler Total Marchaeler Marchae	Steam Operation	1111	15 07/1 568	,		(1 050 105)			,		i
CAGE 110,911,823 (2,000,759) CAGEW 110,911,823 (3,701) LIBE (89,449) (3,701) LIBE (89,449) (3,701) SE (28,134) (2,001) SE (28,134) (2,001) SF (28,134) (28,134) WYP (28,134) (28,134) WYP (33,396,562) (28,134) CAGE (4,188,669) (1,131,139) LBG (4,188,669) (1,131,139) CAGE (4,695,412) (1,131,139) CAGE (4,695,412) (1,131,139) CAGE (4,695,412) (1,131,139) CAGE (4,695,4172) (1,131,139) CAGE (1,674,383) (1,132,396) CAGE (1,674,383) (1,674,383) APCAGEW (1,674,383) (1,674,383) APCAGEW (1,674,383) (1,674,383) APCAGEW (1,674,383) (1,674,383) APCAGEW (1,674,383) (1,674,383) <t< td=""><td></td><td>CAEW</td><td>0</td><td></td><td></td><td>(001,000,1)</td><td>. 1</td><td></td><td></td><td></td><td></td></t<>		CAEW	0			(001,000,1)	. 1				
CAGMA 3,846,798		CAGE	110,971,823	•	1	(72,805,759)	1	•	1	,	ı
USE		CAGW	3,846,798	•		(3,701)		•	•	•	,
See		- JBE	(99,849)	•	1	(657,036)	1	, ;	•	•	•
Steam Operation Total 193,996,945 194,945,349 195,		JBG	8,322,734	,		(5,004,257)	,	(11,667)	•	1	•
Signature CAGE 133,399,952 CAGE 134,195,953 CAGE 134,195,9		NFCCAEW	190,784,943	•	i i	,000,000		,			•
Steam Operation Total 334,946,349		H 6	100,190	•	1	(299,330)	•		•		•
Steam Operation Total 334.945.349		ac A	28,134	. ,		(28,134)					# 1
CAGE CAGE CAGE CAGE CAGE GAGW JBG GAGW A198,869 A198,869 A198,869 A198,869 A198,869 A198,842 A198,842 A216,197 Ardro Operations Total CAGW A181,103 APCCAEW A18	3,	Steam Operation Total		-		(79,857,412)	,	(11,667)			-
CAGE CAGE (A 198,869 JBG A 198,869											
Steam Maintenance Total 196,402,991 196,402,402 19	steam Maintenance	11000	122 200 052			(20 044 045)					
Steam Maintenance Total 186,402,991 (19,827,026)		CAGN	4 198 869	. ,		(29,914,940)		. ,	1 ;		
Steam Maintenance Total 186,402,991 - (9,286,657) CAGE 6,288,842 - (6,286,657) Hydro Operations Total 28,964,039 - (14,539,987) e CAGW 8,187,103 - (16,74,303) NPCCAEW (16,74,303) - (4,648,475) NPCCAGW 242,707,455 - (4,648,475) NPCCAGW 243,344 - (1,674,303) - (1,719,539) NPCCAGW 14,917,590 - (1,719,539) NPCCAGW 14,917,590 - (1,719,539) NPCCAEW 129,380,461 - (1,632,618) CAGW 14,917,590 - (1,719,539) NPCCAEW 129,380,461 - (1,687,549) CAGW 129,380,461 - (1,687,549) CAGW 129,380,461 - (1,687,549) NPCCAEW 129,380,461 - (1,687,549) CA 389,720 - (1,687,549) NA (97,006) - (1,723) (1,687,549)		JBG	48.804,170	r	,	(19.827.025)	•	,		•	,
Steam Maintenance Total 186,402,991		SG		•		,	•	1	•	•	۲
CAGE	Ste	am Maintenance Total				(49,554,772)	1	Annual designation of the second seco		-	1
CAGE	Hydro Operations										
Hydro Operations Total 29,964,039 (14,539,987) e CAGE 2,456,433 (14,539,987) CAGW (1,674,303) (14,544,75) NPCCAGW (1,674,303) (14,648,475) NPCCAGW (1,674,303) (14,225,088) CAGW (1,877,590 (14,325,088) NPCCAGW (1,877,590 (14,325,088) NPCCAGW (1,877,590 (1,687,549) CAGW (1,877,845 (1,687,549) OR (3,63) NW (1,006) (1,687,549) ON (1,779,640)		CAGE	6,288,842	,	i ·	(6,266,650)	s :	1	•	•	k :
CAGE 2,456,433 -	Í	ydro Operations Total		1		(14,539,987)		, ,	1 3		
CAGE 2,456,433 -											
Hydro Maintenance Total B.187,103 -	nydro iviaintenance	CAGE	2,456,433	,		(1,239,753)	r	,	ı		,
Hydro Maintenance Total 10,643,536 - (4,648,475) NPCCAEW (1,674,303) - (4,648,475) NPCCAEW 242,70455 - (7,223) NPCCAEW 149,314 - (1,674,303) NPCCAEW 129,3209,886 - (14,325,088) CAGE 29,209,886 - (14,325,088) CAGW 149,17,590 - (14,325,088) SG 51,334,476 - (1,687,549) CA 399,720 - (1,687,549) ON (97,006) - (1,723) (28,879,036) UT WYP (37,006) - (1,723) (3,463) UT WYP (37,006) - (1,723) (3,463) UT WYP (37,006) - (1,723) (3,463) UT WYP (47,006) - (1,723) (46,547,74)		CAGW		•	,	(3,408,722)	,	•	•	-	
NPCCAEW (1,674,303)	Нус	dro Maintenance Total		,		(4,648,475)	•	,	ŀ	,	1
NPCCAEW NPCCAGW NPCCAGW 1.674.303) NPCCAGW 24.707.455 NPCWA 158.406 NA OTHER 158.406 NA OR Purchased Power Total 241.630,871 CAGE CAGE CAGE 29.209,856 CAGW 129.30,411 SG SG S1.334,476 SG SG S1.324,476 SG	Purchased Power										
NPCAGE NPCAGE NPCAGE OTHER 158,405 OTHER 158,405 OCAGE CAGE CAG		NPCCAEW	(1,674,303)	•		•	•	•		,	•
OTHER 158,405		NPCCAGW	739 314	s 1	, ,			, ,	1 1		. ,
D		OTHER	158 405				, ,			. 1	
OR OR OR OPTIONS OF CAGE 29,209,856 CAGE 29,209,856 CAGE 29,209,856 CAGE 29,334,476 CAGE 21,73,845 CAGE 21,73,8		Ω	0	•	,	•			1	•	,
WA Purchased Power Total 241,630,871 - <		OR	0	1		•	Ē	*	ī	£	1
CAGE 29.209,856 - (14,325,088) CAGW 14,917,550 - (14,325,088) CAGW 129,380,461 - (1,719,538) SG 51,334,476 - (7,223) (28,879,036) JBG 2,173,845 - (1,687,549) CA 399,720 - (3,463) UT WYP (32,073)		WA		-	•	***************************************			-		-
CAGE 29,209,856 - (14,325,088) CAGW 129,300,461 - (1,719,638) NPCCAEW 129,30,461 - (1,719,638) SG 51,334,476 - (7,223) (28,879,036) BG 2,173,845 - (1,887,549) CA 399,720 - (3,463) UT 0 (32,073) UT 0 (32,073)	Δ.	urchased Power Total		•	•	,		r	•	r	t
CAGE 29,209,866 - (14,325,088) CAGW 12,937,580 - (1,719,658) NPCCAEW 129,304,61 - (1,719,658) NPCCAEW 129,304,61 - (1,719,658) NPCCAEW 129,304,61 - (1,687,549) SG 51,334,476 - (1,687,549) CA 389,720 - (1,687,549) OR 389,720 - (3,463) WAP 0	Other Operations										
14,917,590 - (1,719,638) 129,380,461 - (7,223) (28,879,036) 8,944 - (1,887,549) 2,173,846 - (1,887,549) 399,720 - (3,463) (97,006) - (3,463) (22,973) - (46,644,774)		CAGE	29,209,856	•		(14,325,088)		,		•	1
129.380,461		CAGW	14,917,590	•	,	(1,719,638)	•	•	1	•	ř
51.34.476 - (7.223) (28.879.036) 81.944 - (1.887.549) 21.73.845 - (1.887.549) 399,720 - (3.463) (97.006) - (3.2973) 227.204 91.40 - 5.6		NPCCAEW	129,380,461	1		, ;		•	1	•	•
2,173,845 (1,687,549) 399,720 (3,463) (97,006)		SG	51,334,476	ı	(7,223)	(28,879,036)	(63,386)	•	ŧ		•
389,720		JBG	2.173.845	. ,		(1.687.549)				. ,	. ,
399,720 . (3,463) (97,006)		5	0	•	1	(a) al locate)	1	,	,	,	
(97,006)		OR	399,720	•		(3,463)	,	1	1	•	•
(32,973) - (77,203) (AREALL 77A)		WA	(900'26)	•		•	ı			•	•
(32.973) - (32.973) - (77.933) (46.644.774)		I N	0 0	1	,	•	1	•	•	,	
927 204 014 (AE 614 774)		<u> </u>	0 000	•	,	•	- 674 000		•	•	•
	C	ther Operations Total			(7 223)	(46 614 774)	0,01110,0		, , ,		. •

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Advertising 4.8 512,827 (170,326) (313,797) (313,797) 512,827 Insurance Expense 4.7 4.6 DSM Revenue & Expense 4.5 Remove Non-Recurring Entries 4.4 Idaho Irrigation Load Controf Program (1,390,973) (807,494) (2,198,467) (4,197,786) (769,066) (15,700,223) (847,559) (1,421,176) (9,308,199) (31,486,401) (8,995,076) (1,906,825) (2,432,518) (1,676,878) (2,687,345) (11,523,388) (6,168,451) (17,650,696) (2,415,628) (3,92,219) (969,677) (47,021,282) (31,740) 873,428 (864,074) (446,033) (87,786) (524,466) (20,698,814) (56,397,754) 4.3.2 Remove Unadjusted Wage & Benefits (1,990) (1,990) Miscellaneous Expense & Revenue 4.1 . (1,418,333) (1,418,333) Wheeling 3.6 119,815,836 17,289,937 12,116,497 5,884,612 87,125 35,378,170 7,712,604 7,353,694 44,882,586 11,520,449 54,089,240 7,165,301 11,627,455 145,795,054 December 2013 Unadjusted O&M 16,920,835 6,843,361 23,764,196 5,284,694 3,417,622 17,364,969 93,706,178 42,374 1,253,259 1,721,061 13,083,472 29,496,317 11,124,676 2,452,146 3,190,735 323,678 62,644,344 CAGE
CAGW
SG
SG
Transmission Maintenance Total Transmission Operations Total Distribution Maintenance Total Other Maintenance Total CAGE CAGW SG NPCCAGW JBG UT Allocation Code CAGE CA ID OR SNPD UT WA WYP Transmission Maintenance Transmission Operations Distribution Maintenance Distribution Operations Other Maintenance Function

PacifiCorp Washington General Rate Case - December 2013 O&M Expense Escalation 12 months ending March 2016

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83 (60,548) 7,897 1,320 19,043 3,883 8,921 (1,410)(20,811) (19,401) Advertising 4.8 (22,732,661) (22,732,661) Insurance Expense 4.7 (3,769,945) (26,447,000) (47,956,612) (10,677,589) (5,269,750) (911,468) (95,032,363) (95,032,363) 4.6 DSM Revenue & Expense 4.4 4.5
Idaho Irrigation Remove
Load Control Non-Recurring
Program Entries (11,667) . (4,765) 4,765 (1,567,423) (9,163,493) (5,661,589) (1,183,231) (1,649,962) (191,643) (55,583,377) (40,353) (2,582,866) (372,042) (1,772,662) (69,094) (2,658,041) (376,861) (1,157,323) (2,620,447) (103,659,149) (490,327,972) (934,232) (35,231,804) (101,038,702) (9,029,242) 4.3.2 Remove Unadjusted Wage & Benefits 40,931 (19,607) . (272,938) 118,207 . (24,626) -(46,199) (42,088) Expense & Revenue (70,826) 9,798 (32,290) (133,406) Miscellaneous 4.1 (1,418,333) Wheeling Revenue 3.6 76.754.883 8.363,743 (28.28.955) 16.482.854 16.482.854 36.151.606 22.768.237 (4.312.840) 7.527.621 6.318.600 21.202.085 175.836.600 December 2013 Unadjusted O&M 0 3,090,215 11,703,942 11,018,197 2,961,075 2,789,374 262,962 87,534,326 1,092,603 3,604,442 4,521,529 28,836,872 8,991,645 51,596,307 11,196,475 6,764,796 1,758,474 48,950,088 116,604,669 Customer Accounts Op.

Customer Service Operations

CA

CA

CN

CN

ID

OR

OTHER

UT

WA

WYP 920 921 923 923 924 925 928 929 930 931 935 A&G Operations & Maintenance Total Grand Total Allocation Code CAGE CAGE OR WYP WYP A&G Operations & Maintenance Customer Accounts Operations Function

PacifiCorp Washington General Rate Case - December 2013 0&M Expense Escalation 12 months ending March 2016

PacifiCorp Washington General Rate Case - Decembe O&M Expense Escalation 12 months ending March 2016

	Allocation	4.9 Memberships &	4.10 Uncollectible	4.11 Legal Expense	5.1 Net Power Cost	8.2 Environmental	8.11 Misc. Asset Sales and	O&M Before	Escalation	4.13 O&M Expense	O&M After
Function	Code	Subscriptions	Expense	REVISED	Restating	Settlement	Removals	Escalation	Percentages	Escalation	Escalation
Steam Operation	L			COST COS				700	,	000	200
	CART			(33,730)		¥ 1		076,168,41	4.96%	138,023	660'610'01
	CAGE			7.348				38.173.411	4.96%	1 893 137	40.066.548
	CAGW	•	•		,	1	,	3,843,096	4.96%	190,591	4,033,687
	JBE	•	•	56,967	•	•	,	(699,918)	4.96%	(34,711)	(734,629)
	JBG	•	•		, !		•	3,306,810	4.96%	163,995	3,470,805
	NPCCAEW		r	10000	10,539,422	•	1	206,334,365	0.00%	300	206,334,365
	n S	1	•	(26,967)	i	•	•	(550,099)	4.96%	(12,403)	(262,502)
	WYP WYP			26.450	, ,		: 1	26 450	4.90%	1312	27.762
Ste	Steam Operation Total				10,539,422	-	ı	265,615,692		2,939,944	268,555,636
											• • • • • • • • • • • • • • • • • • • •
Steam Maintenance								1		4	6
	CAGE CACE	1		10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1		,	103,485,007	3.78%	3,911,452	107,396,459
	P CAGW	•					,	79 077 145	3.70%	103,701	30,072,049
	Se							0+1,116,02	3.78%	103,050,1	00,012,402
Stean	Steam Maintenance Total					-	,	136,848,219		5,172,491	142,020,710
:											
Hydro Operations	L						(C)+ (C)	100	7000	(904)	(40,000)
	CAGE			(1 488)			(39,712)	(17,521)	4.22%	(739)	(18,260)
Hvd	Hydro Operations Total		,	(1.488)	3	1	(29.69)	15,352,597		647.815	16,000,412
											!
Hydro Maintenance	L							000	200	6 6 6	
	CAGE							1,216,680	4.04%	49,135	1,265,815
Hydro	Hydro Maintenance Total					,		5,995,061	4.04 /0	242.108	6.237.169
Purchased Power	, st. m. s. C. C. C. I. s.							1000	ò		(4 674 2003)
	NECCATIVE NECCATIVE	,	r		- 404 764	•	•	(1,074,303)	0.00%	1	(1,074,303)
	NPCWA				24,704,040		, ,	439.314	%00.0 0 00%		439.314
	OTHER				,			158,405	0.00%	•	158,405
	Q	•	,		•		,	0	0.00%	•	0
	OR	•	•		•	•	r	0	%00'0	•	0
	WA	1	1	and the second s	2	1		0	0.00%	1	0
Pur	Purchased Power Total	•	ı		134,764,646	,	•	376,395,517		r	376,395,517
Other Operations											
	CAGE	,		2,492,057	•	•	•	12,369,119	6.98%	863,964	13,233,083
	CAGW	1	1	1,239,023		,	1	14,436,975	6.98%	1,008,401	15,445,376
	NPCCAEW	•	t		16,638,610	,		146,019,071	00:00	1	146,019,071
	.5 c		•	(4,396,538)	•	•		17,988,294	6.98%	1,256,455	19,244,749
	79C	r				,		0,344	6.980%	33 967	9,369
	540			13 701	' '		,	13 701	6.98%	957	14 657
	OR	•		204.631		ı	•	600.888	6.98%	41.971	642.859
	WA	•					,	(900'.006)	6.98%	(6.776)	(103,782)
	5	•		8,186	•			8,186	6.98%	572	8,758
	WYP	•	,	42,848		•	•	42,848	6.98%	2,993	45,840
	<u>Q</u>		,		•		-	5,038,119	6.98%	351,905	5,390,024
Off	Other Operations Total	•	,	(396,093)	16,638,610			196,915,434		3,555,034	200,470,468

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Code		4.9 Memberships	4.10	4.11 Legal	Net	8.2	8.11 Misc. Asset	0&M		4.13	O&M
CAGE	-	& Subscriptions	Uncollectible Expense	Expense - REVISED	Power Cost Restating	Environmental Settlement	Sales and Removals	Before Escalation	Escalation Percentages	O&M Expense Escalation	After Escalation
ACRE 17.23 1.154.41 5.589 6.154.91 1.343.185 1.154.41 5.589 6.154.91 1.343.185 1.154.41 5.589 6.154.91 1.343.185 1.154.41 5.589 6.154.91 1.343.185 1.154.41 5.589 6.154.91 1.343.185 1.154.41 5.589 6.154.91 1.343.185 1.154.91 1.343.184 1.154.91 1.343.184 1.154.91 1.											
AGE AGE AGE AGE AGE AGE AGE AGE	CAGE						, ,	15,529,862		559,419	16,089,282
AGRE AGRE AGRE AGRE AGRE AGRE AGRE AGRE	Other Maintenance Total	•			,			21 395 404		907.077	22 166 113
AGE AGE AGE AGE AGE AGE AGE AGE											
AGE AGE AGE AGE AGE AGE AGE AGE											
Comparison	CAGE	•		17,233	•	•	,	1,104,141	5.58%	61,564	1,165,706
CCCACAC CCCCACAC	CAGW	•			•	•		2,648,556		147,678	2,796,234
Piccolation	SG	1	•	(66,374)	•		•	180,038		10,039	190,077
The control of the	NPCCAGW	•	•		1,343,188	,		95,049,363		1	95,049,363
1,113 1,11	JBG	•			•			10,634		593	11,227
Colorable Colo		•	•	30,719	•	•	•	30,719		1,713	32,432
Operations Total (12,213) 1,343,165 99,029,660 221,833 8 AGE (10) 1,1765,249 3,59% 651,966 422,308 651,966 422,308 422,308 422,308 422,308 166,216 661,966 17,765,249 3,59% 422,308 166,216 67,216 166,216 67,216 166,216 166,216 67,216 166	ak Ak		i i	6,209				6,209		346	6,555
AGE AGE AGE AGE AGE AGE AGE AGE AGE AGG AGG	_ Transmission Onerations Total			(12.213)	1 343 185			09 020 860	0.00%	221 933	99 251 593
CAGE CAGE CAGE CAGE CAGE CAGE CAGE CAGE	Transmission Maintenance										
CAGNATION CAGNAT	, ,	ı	,	\$	ı	,		18 163 365		651 066	18 815 331
Signature Signature <t< td=""><td>CAGE</td><td></td><td></td><td>À.,</td><td></td><td></td><td>,</td><td>11 765 249</td><td></td><td>422.308</td><td>12 187 558</td></t<>	CAGE			À.,			,	11 765 249		422.308	12 187 558
CA	es es	•	ŧ			ı	•	5 438 579		195.215	5.633.794
Maintenance Total (0)	JBG	•	,		•		•	(662		(24)	(982)
CA 405,700 4.51% 18.290 ID - - - - 1.3519 13.519 11.662 13.519 11.662 11.662 13.519 11.662 11.662 13.519	Transmission Maintenance Total	E E	Matronius derildebeks deutschliche bestände best	(0)	adense intervense skale of the skile delication with a period of manufactures.	Control of the sale of the sal		35,366,531		1,269,466	36,635,997
CA 405,700 4.51% 18,290 OB - 299,884 4.51% 13,519 OR - - 299,884 4.51% 10,3519 ON - - - - - 13,519 113,519 ON - - - - - - - 13,519 113,519 ON -	Distribution Operations										
D	_	•			•			405,700	4.51%	18,290	423,989
OR -	<u></u>	1	,		•	•	•	299,884	4.51%	13,519	313,403
SNPD	OR	ı	•		•		•	3,775,274		170,197	3,945,470
UT - 462.610 545.2210 4.51% 116.862 WYA 2.774 6.035.727 4.51% 24.584 WYVU 2.774 323.678 4.51% 14.592 MYVU 2.774 145.22 CA - 2.386 4.51% 14.592 CA - 2.774 14.592 OR - 1.078.777 3.24% 195.311 CA - 1.078.777 3.24% 1.05.999 OR 173.186 UT	GANS	•	•	(465,920)	•	r	r	(2,458,994		(110,856)	(2,569,850)
WA - - - - - 545.321 4.51% 24.584 WYP -	50	•		462,610	i	•	•	2,592,210		116,862	2,709,072
WYP - 2774 - - 760,991 4,51% 34,307 WWV - - 27,4 - - - 14,592 6,244,063 -	WA		•		•	,	•	545,321	4.51%	24,584	569,905
WVU 14.592 NWVU 14.592 14.592 CA (536) - - 6.035,727 3.24% 195,311 CA - </td <td>WYP</td> <td>•</td> <td></td> <td>2,774</td> <td>•</td> <td></td> <td></td> <td>760,991</td> <td></td> <td>34,307</td> <td>795,298</td>	WYP	•		2,774	•			760,991		34,307	795,298
CA CA4,063 C 281,495 CA C	MYU	•	•		1	•	1	323,678		14,592	338,270
CA C	Distribution Operations Total	•	•	(536)	ī	t.	r	6,244,063		281,495	6,525,558
	CA	•	ı		1	•	į	6,035,727		195,311	6,231,037
3.3369199 3.24% 1,079.473 3 5,531,999 3.24% 1,724,186 5,531,999 3.24% 1,724,186 1,724,597 3.24% 1,73,141 1,73,1	<u>a</u>	•	•		•		•	4,666,349		150,999	4,817,348
	OR	1	•	* : : : : : : : : : : : : : : : : : : :	1		•	33,359,199		1,079,473	34,438,672
	SNPD	•	,		•		•	5,351,999		173,186	5,525,184
	TO.	•	1		1	•		36,438,545		1,179,118	37,617,662
. 7,514,504 3.24% 243,162 7 657,778 3.24% 21,285	WA	•	•		•		•	4,435,875		143,541	4,579,416
- 657,778 3.24% 21,285	WYP	•	•		1	•	•	7,514,504		243,162	7,757,667
	WYU	•			•		•	657,778		21,285	679,063

PacifiCorp Washington General Rate Case - Decembe: O&M Expense Escalation 12 months ending March 2016

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Subscriptions Uncollectible Expires Power Cost Evolution Sales and Escalation Percentages Escalation E		4.9	4.10	4.11	5.1	8.2	8.11	ě		4.13	Č
## State		Mempersmps & Subscriptions	Uncollectible Expense	Legal Expense - REVISED	net Power Cost Restating	Environmental Settlement	Misc. Asset Sales and Removals	O&M Before Escalation	Escalation Percentages	O&M Expense Escalation	After Escalation
## STATE TO THE PROOF TO THE PR	Customer Accounts Operations										
1,000 1,00	V. V.				•		,	824.241	3.81%	31,405	855,646
1,007 1,00	Z	•	1	(42.635)	•	ī	ľ	13,651,022	3.81%	520,120	14,171,142
Triangle of the control of the contr	CAGE	•		1.807	•	•	•	1.807	3.81%	69	1,876
### 122.22 422.425 422.425 422.425 423.424 422.425 423.424 422.425 422	<u> </u>	,	•		•		,	1.522.793	3.81%	58.020	1.580,813
Transfer Total 422.425 (40.541) - 2.836,677 (3.81% 204.053) Transfer Total 422.425 (40.541) - 2.200.201 (1.98.700 (3.81% 2.717) Transfer Total 422.425 (40.541) - 2.200.201 (1.98.700 (3.81% 2.717) Transfer Total 422.425 (40.541) - 2.462.321 (1.98.700 (3.81% 2.717) Transfer Total 422.425 (40.541) - 2.462.321 (1.98.700 (3.81% 2.717) Transfer Total 422.425 (40.541) - 2.462.321 (1.98.8316) (2.98.8 (3.98% 2.717) Transfer Total 422.425 (40.541) - 2.462.321 (1.98.8316) (3.99% (1.98.7319) (1.98.8316) (3.99% (1.98.7319) (3.99% 2.717	OR	•			•		•	7,494,249	3.81%	285.540	7.779,789
## 422.425	5 =	•	,		,	1		5 356 607	3.81%	204.093	5.560.701
rentions Total 422,425 (40,541)	WA	•	422.425		•	•	•	2.200.269	3.81%	83,833	2,284,102
Ferations Total 422,425 (40,541)	MYW			288	•	i	1	1,139,700	3.81%	43,424	1,183,124
reations Total 422,425 (40,541) - 32,282,007 1,229,221 1,229,2221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,22,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,221 1,229,2	WYU	•	•		•		•	71,318	3.81%	2,717	74,036
Hermance Total Houses Ho	Customer Accounts Operations Total		422,425		4	ı		32,262,007		1,229,221	33,491,228
140,685 3.99% 4,789 4,789 4,789 4,789 4,789 4,789 4,789 4,789 4,789 4,789 4,789 4,789 4,789 4,789 4,289 4,	Customer Service Operations										
Attornations Total Response	8	1	•			•	,	140,865	3.39%	4,769	145,633
Registration of the following state of the fo	8	•	٠		•	•		914,175	3.39%	30,947	945,122
Residue State	Q	•	•		•		,	392,204	3.39%	13,277	405,481
RR	OR	•			•	•	,	628,329	3.39%	21,271	649,600
ations Total 163.08	OTHER	•	,		•		1	8,922,551	3.39%	302,052	9,224,603
ations Total	TO.	•			•	•	,	1,000,697	3.39%	33,876	1,034,573
## 11,735 ## 11,735 ## 11,735 ## 11,735 ## 11,735 ## 12,491,373 ## 12,491,3	WA				•	•	,	145,908	3.39%	4,939	150,847
ations Total	WYP		z			,	•	346,644	3.39%	11,735	358,379
ations Total - 12,491,373 422,866 42,866 42,871	WYU	1			1			0	3.39%	ı	0
(24,283,819) 6.39% (1,560,864) 8,344,136 4,22% 351,970 (1,560,864) 8,344,136 4,22% 351,970 (1,560,864) 8,344,136 4,22% (1,867,319) 8,344,136 4,22% (1,867,319) 8,344,136 4,22% (1,867,319) 8,344,136 4,22% (1,867,319) 8,344,136 4,22% (1,661,46) 2,462,321 1,888,1837 2,03% (1,261,86) 2,462,321 18,581,637 2,03% (1,201,8) 8,344,136 8,344,134,134,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134,134,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134,134 8,344,134,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,134 8,344,1	Customer Service Operations Total	r			-	1	1	12,491,373		422,866	12,914,238
(3,243,819) 6.39% (1,550,864)	A&G Operations & Maintenance										
8.344,136 4.22% 351,970 9.238,955 6.39% (1,867,319) 15,663,771 5.19% 813,02 18,683,771 5.19% 813,02 18,683,771 0.00% 1.009,938 18,683,771 0.00% 1.009,938 18,683,771 0.00% 1.009,938 18,683,771 0.39% (22,84,02) 18,881,637 2.408,321 4.24% 818,752 18,881,637 2.408,321 18,581,637 2.03% 317,328 18,581,637 13,790,613 11,361,310,99 19,790,613 11,790,613	920	1	•		•		•	(24,283,819)	6.39%	(1,550,864)	(25,834,683
(546,146)	921	•	•		•	•		8,344,136	4.22%	351,970	8,696,106
15.683.771 5.19% 813.702 15.683.771 5.19% 813.702 15.89.687 6.20% 6.	922	•					•	(29,238,955)	%66.3	(1,867,319)	(31,106,274
. (161,406) . 2,462,321 . 15,898,971 0,00%	923	•	•	(546,146)	•		•	15,663,771	5.19%	813,702	16,477,473
. (161,406) 2,462,321 15,881,266 0.00% 1,009,388	924	•	•		,		•	13,936,971	%00.0	•	13,936,971
(161,406)	925	•	•		•	2,462,321		15,881,266	%00.0	,	15,881,266
696,534	928	•	r	(161,406)	•		•	22,606,831	4.47%	1,009,938	23,616,770
	929	•	,	695,534	•		•	(3,576,375)	6.39%	(228,402)	(3,804,776
6,318,600 9.91% 6.5354 1,12,018 - 2,462,321 - 18,581,637 2,03% 377,328 1 - (12,018) - 2,462,321 - 51,760,276 (148,541) 5 - 422,425 (482,888) 163,285,862 2,462,321 (69,967) 1,334,131,809 19,790,613 1,334,131,809	930	•	•		•	•	•	7,526,211	4.24%	318,752	7,844,963
18.581.637 2.03% 377.328 422.425 (42.425 (42.888) 163.285.862 2.462.331 (69.967) 1.354.131.809 197.805.613 1.3	931	•	•		1	,	,	6,318,600	9.91%	626,354	6,944,953
	935	•	•			•	•	18,581,637	2.03%	377,328	18,958,966
- 422,425 (462,888) 163,285,862 2,462,321 (69,967) 1,354,131,809 19,790,613	A&G Operations & Maintenance Total	•	*	(12,018)		2,462,321	•	51,760,276		(148,541)	51,611,735
	Grand Total	•	422,425	(462,888)	163,285,862	2,462,321	(69,967)	1,354,131,809		19,790,613	1,373,922,422

PacifiCorp Washington General Rate Case - Decembe: O&M Expense Escalation 12 months ending March 2016 PacifiCorp Washington General Rate Case - December 2013 Escalation Factors

	Escalation Factors December 2013 to March 2016	FERC Accounts
STEAM PRODUCTION PLANT Operation: Maintenance:	4.96% 3.78%	500 - 507 510 - 514
HYDRO PRODUCTION PLANT Operation: Maintenance:	4.22% 4.04%	535 - 540 541 - 545
OTHER PRODUCTION PLANT Operation: Maintenance:	6.98% 3.60%	546 - 550; 556 - 557 551 - 554
TRANSMISSION PLANT Operation: Maintenance:	5.58% 3.59%	560 - 567 568 - 573
DISTRIBUTION PLANT Operation: Maintenance:	4.51% 3.24%	580 - 589 590 - 598
CUSTOMER ACCOUNTS Operation:	3.81%	901 - 905
CUSTOMER SERVICE and INFORMATION Operation:	3.39%	907 - 910
SALES Operation:	3.95%	911 - 916
ADMINISTRATIVE and GENERAL Operation: Operation: Operation: Operation: Operation: Operation: Operation: Operation: Operation: Maintenance:	6.39% 4.22% 5.19% 7.55% 8.09% 4.47% 4.24% 9.91% 2.03%	920, 922, 929 921 923 926 927 928 930 931 935

Note: please see Confidential Exhibit showing details of escalation factors

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PacifiCorp Washington General Rate Case - December 2013 Net Power Costs - Pro Forma - REVISED

	ACCOUNT	<u>Type</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	(12,964,800)	CAGW	23.085%	(2,992,909)	
Post-Merger Firm Sales	447NPC	PRO	(182,864,164)	CAGW	23.085%	(42,213,983)	5.1.2
Non-Firm Sales	447NPC	PRO		CAEW	22.741%	-	5.1.2
Total Sales for Resale			(195,828,964)			(45,206,892)	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	4,241,932	CAGW	23.085%	979,245	5.1.2
Existing Firm Energy	555NPC	PRO	16,844,366	CAEW	22.741%	3,830,640	5.1.2
Remove - WA Qualifying Facilities	555NPC	PRO	(439,314)	WA	Situs	(439,314)	5.1.2
Add - WCA Qualifying Facilities	555NPC	PRO	50,147,686	CAGW	23.085%	11,576,536	
Post-Merger Firm Energy	555NPC	PRO	(205,011,076)	CAGW	23.085%	(47,326,573)	5.1.2
Other Generation Expenses	555NPC	PRO	108,427	CAGW	23.085%	25,030	5.1.2
Total Purchased Power			(134,107,979)			(31,354,435)	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	PRO	2,870,119	CAGW	23.085%	662,564	5.1.2
Post Merger Firm	565NPC	PRO	11,002,531	CAGW	23.085%	2,539,922	5.1.2
Non Firm	565NPC	PRO	-	CAEW	22.741%	-	5.1.2
Total Wheeling Expense			13,872,650			3,202,485	•
Fuel Expense (Accounts 501 and 547))						
Fuel Consumed - Coal	501NPC	PRO	40,986,396	CAEW	22.741%	9,320,869	5.1.2
Fuel Consumed - Natural Gas	547NPC	PRO	(54,647,801)	CAEW	22.741%	(12,427,660)	5.1.2
Total Fuel and Other Expense			(13,661,404)			(3,106,791)	
Total Net Power Cost Adjustment - Pr	o Forma		61,932,231		-	13,948,152	
Total Hotel Ower Goot Hajaotinent - 1 1	O . Jiiiu		01,002,201			10,010,102	

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 weather conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12 months ending March 2016. This revised adjustment reflects an update to Net Power Costs as stated in the Company's rebuttal testimony.

Fig.				T	£ 2	,15	31			Ç.	3		्रा		61	امار		, =	i e		ارح	
(1) (2) (2) (3) (4) (5) (6) (7) (7) (6) (7)	(13)	DJUSTMENT 4 March 2016	Washington	Allocated	(2,992,909) (42,213,983)		200,000,04)	979,245	3,830,640	11,137,222	(47,328,573	25,030	(31,354,435	662,564	2,539,922	3,202,485	000	(12 427 660	(3,106,791)		13,948,152	
(1) (2) (3) (4) (5) (6) (7) (7) (7) (7) (7) (7) (7) (8) (1) (10) (11) (12) (12) (13) (13) (14) (14) (14) (14) (14) (14) (14) (14) (15) (14) (14) (15) (14) (14) (15) (14) (15) (14) (15) (14) (15) (14) (15) (14) (15) ((12) (12) - (6)	PRO FORMA AI 12 Months Endin	Total West	Control Area	(12,964,800) (182,864,164)	1105 878 084)	(+08'070'08) \	4.241.932	16,844,366	49,708,372	(205,011,076)	108,427	(134,107,979)	2,870,119	11,002,531	13,872,650	3	40,986,396	(13,661,404)		61,932,231	Ref, 5.1,5
(1) (2) (3) (4) (6) (7) (6) (7) (9) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	(13)	IA NPC 1 March 2016	Washington	Allocated	22,396,819	- 20 308 840	810,080,22	806.985	3,449,881	11,576,536	39,755,339	254,382	55,843,122	5.772,296	19,372,226	25,144,522		20 770 004	77,023,218		135,614,044	
Charles Char	(12)	PRO FORM 12 Months Ending	Total West	Control Area	97,019,406	07 010 408	00+(310)/3	3.495.730	15,170,063	50,147,686	172,213,714	1,101,940	242,129,133	25,004,656	83,917,357	108.922,013	000	247,320,762	338,692,032		592,723,771	Ref. 5.1.5
Control Account	(11)		WA Alloc.	,0	23.0849%	22.7414%		23.0849%	22.7414%	23.0849%	23.0849%	23.0849%		23.0849%	23.0849%	22.(414%		22.7414%				
Country Coun	(10)		WCA Alloc.	Factor	CAGW	CAEW		CAGW	CAEW	CAGW	CAGW	CAGW		CAGW	CAGW	CAE	i	CAEW				
(1) (2) (3) (4) (6) (6) (7)	(6)	JUSTMENT ecember 2013	WCA Washington	Allocated	167,608	0 0 115 214	48, 10, 14		,	,	30,880.913	229,351	31,110,264	0	310,073	310,073		3 703 040	6.180,657		(11,514,720)	
(1) (2) (3) (4) (6) (6) (7) (10)	(8)	RESTATING AD. 12 Months Ended D	Total West	Control Area	726,051	210 781 350	212,701,300		,		133,771,133	993,512	134,764,646	,	1,343,185	1,343,185		10,539,422	27,178,031		(49,475,487)	Ref. 5.1
March (1) (2) (3) (4) (6) (1	(2) * (6)	D NPC December 2013	Washington	Anocated	2.992.909	. A7 B03 742	21 (200), 20	(172,260)	(380,759)	439,314	87.081.911	229,351	87,197,557	5.109.733	16,832,304	21,942,037	9	22,223,268	80,130,009		121,665,891	
(1) (2) (3) (4) (1)	(9)	RESTATE 12 Months Ended [Total West	Control Area	12,964.800 279,883,571	200 040 274	1/6,040,371	(746.202)	(1,674,303)	439,314	377,224,790	993,512	376,237,112	22.134.537	72,914,826	95,049,363		206,334,365	352,353,436		530,791,540	Raf. 5.1.4
(1) (2) (3) (4) (1) (2) (3) (4) (1) (1) (2) (3) (4)	(5)	PER BOOKS	Washington	Allocated	2,825,301	10 40 407	199,104,01	(172.260)	(380,759)	439,314	56,200,998	•	56,087,293	5.109.733	16,522,231	21,631,964		44,526,458	73,949,351		133,180,611	Ref. 2.2
(1) (2) (2) (1) (2) (1) (2) (1) (2) (1) (2) (1) (2)	(4)	UNADJUSTED /	Total West	Control Area	12,238,749 67,848,272	100 780 08	20,100,00	(746.202)	(1,674,303)	439,314	243,453,657		241,472,466	22.134.537	71,571,640	93,706,178		195,794,943	325,175,405		580,267,027	Ref. 5.1.3
(1) FERC Idon Account In 447) Advance Adva	(3)		WA Alloc.	,	23.0849%	22.7414%		23.0849%	22.7414%	100.0000%	23.0849%	23.0849%		23.0849%	23.0849%	22./414%		22.7414%	27.1.7.7			
tion 11 147) 12 adition 13 adition 14 Pacific 14 Pacific 16 Pacific 16 Pacific 16 Pacific 16 Pacific 17 and E47) 18 and E47)	(3)		WCA Alloc.	ractor	CAGW	CAEW		CAGW	CAEW	WA	CAGW	CAGW		CAGW	CAGW	CAEW	ĺ	CAEW		2		
Description Sales for Resale (Account 447) Estime Print Sales - Pedice Post-Meaner Firm Sales - Pedice Post-Meaner Firm Sales - Pedice Forthased Power (Account 555) Estime Firm Demark - Pacific Estime Firm Demark - Pacific Estime Firm Demark - Pacific Estime Firm Predry Account 555) Estime Firm Firm Energy More Carender Firm Energy One Carender Exenses Total Wheeling Exenses Firel Exement (Account 550) and 547) Firel Consumed - Coal Firel Exement (Account 561) Firel Consumed - Coal Firel Consumed - Loal Firel Consumed - Natural Gas Total Met Power Cost	9		FERC	Account	447NPC 447NPC	447NPC		555NPC	555NPC	555NPC	555NPC	555NPC		565720	SBSNPC	SESINFIC		501NPC				
				Sales for Resale (Account 447)	Existing Firm Sales - Pacific Post-Merger Firm Sales	Non-Firm Sales	Otal Sales for Nesale	Purchased Power (Account 555) Existing Firm Demand - Pacific	Existing Firm Energy	WA Qualifying Facilities	Post-Merger Firm Energy	Other Generation Expenses	Total Purchased Power	Wheeling (Account 565) Existing Firm - Pacific	Post Merger Firm	Non Firm Total Wheeling Expense	Fuel Expense (Accounts 501 and 547)	Fuel Consumed - Coal	Total Fuel and Other Expense		Total Net Power Cost	

PacifiCorp

Study Results MERGED PEAK/ENERGY SPLIT

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Period Ending 12 months ended December 2013

SPECIAL SALES FOR RESALE	Merged CY 2013	Pre-Merger <u>Demand</u>	Pre-Merger Energy	Non-Firm	Post-Merger
Pacific Pre Merger Post Merger	12,238,749 67,848,272	12,238,749			67,848,272
TOTAL SPECIAL SALES	80,087,021	12,238,749	-		67,848,272
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	(2,636,945)	(791,084)			
Misc/Pacific Q.F. Contracts/PPL	216,441 439,314	44,882	171,559 -		439,314
Pacific Sub Total	(1,981,191)	(746,202)	(1,674,303)		439,314
BPA Reserve Purchase	53,259				53,259
Combine Hills Wind p160595	3,947,242				3,947,242
Georgia-Pacific Camas	5,427,199				5,427,199
Hermiston Purchase p99563	98,993,463				98,993,463
Short Term Firm Purchases	135,032,493				135,032,493
New Firm Sub Total	243,453,657	-	•	-	243,453,657
TOTAL PURCHASED PW & NET INT.	241,472,466	(746,202)	(1,674,303)	-	243,892,971
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	22,134,537	22,134,537			
Post Merger	71,571,640				71,571,640
TOTAL WHEELING & U. OF F. EXPENSE	93,706,178	22,134,537	-	-	71,571,640
THERMAL FUEL BURN EXPENSE					
Colstrip	3,117,037			3,117,037	
Chehalis	68,275,000			68,275,000	
Hermiston	61,105,462			61,105,462	
Jim Bridger	192,677,906		******	192,677,906	and one also was not take may you also sake one was been date file this side bits Adm
TOTAL FUEL BURN EXPENSE	325,175,405		Mary spec area given prior prior trees come more more	325,175,405	
NET POWER COST	580,267,027	9,149,586	(1,674,303)	325,175,405	247,616,339

PacifiCorp

Study Results MERGED PEAK/ENERGY SPLIT

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Period Ending 12 months ended December 2013 Pre-Merger Merged Pre-Merger 01/13-12/13 **Demand** Energy Non-Firm Post-Merger SPECIAL SALES FOR RESALE 12,964,800 Pacific Pre Merger 12,964,800 279,883,571 279,883,571 Post Merger TOTAL SPECIAL SALES 292,848,371 12,964,800 279,883,571 PURCHASED POWER & NET INTERCHANGE (791,084) (1,845,862) Mid Columbia (2,636,945)171,559 Misc/Pacific 216,441 44,882 Q.F. Contracts/PPL 439,314 439,314 439,314 Pacific Sub Total (1,981,191)(746,202) (1,674,303) **BPA Reserve Purchase** 53,259 53,259 Combine Hills Wind p160595 3.947.242 3,947,242 Georgia-Pacific Camas 5.427.199 5,427,199 96,760,117 Hermiston Purchase p99563 96,760,117 Short Term Firm Purchases 271,036,972 271,036,972 377,224,790 New Firm Sub Total 377,224,790 TOTAL PURCHASED PW & NET INT. 375,243,599 (746,202) (1,674,303) 377,664,104 WHEELING & U. OF F. EXPENSE Pacific Firm Wheeling and Use of Facilities 22,134,537 22,134,537 Post Merger 72,914,826 72,914,826 TOTAL WHEELING & U. OF F. EXPENSE 95,049,363 22,134,537 72,914,826 THERMAL FUEL BURN EXPENSE Colstrip 9,272,400 9,272,400 Chehalis 86,609,414 86,609,414 197,159,016 197,159,016 Jim Bridger Hermiston 59,409,657 59,409,657 (97,051)Ramp Loss (97,051)352,353,436 TOTAL FUEL BURN EXPENSE 352,353,436 OTHER GENERATION EXPENSE Wind Integration Charge 993,512 993,512 TOTAL OTHER GEN. EXPENSE 993,512 993,512 _____ **NET POWER COST** 530,791,540 8,423,536 (1,674,303) 353,346,948 170,695,359 PacifiCorp

Period Ending

Study Results MERGED PEAK/ENERGY SPLIT

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Mar-16 Pre-Merger Pre-Merger Merged Non-Firm Post-Merger 04/15-03/16 Demand Energy SPECIAL SALES FOR RESALE 97,019,406 97,019,406 Post Merger 97,019,406 97,019,406 TOTAL SPECIAL SALES PURCHASED POWER & NET INTERCHANGE Mid Columbia 2,377,075 713,122 1,663,952 186,303 48,739 Misc/Pacific 235,042 Q.F. Contracts/PPL 13,319,808 50,147,686 66,201,363 2,733,869 Small Purchases west 15,170,063 50,147,686 Pacific Sub Total 68,813,480 3,495,730 5,225,445 Combine Hills Wind p160595 5,225,445 4,573,171 Georgia-Pacific Camas 4,573,171 Hermiston Purchase p99563 80,517,122 80,517,122 Short Term Firm Purchases 81,897,976 81,897,976 172,213,714 New Firm Sub Total 172,213,714 Integration Charge 1,101,940 1,101,940 223,463,339 TOTAL PURCHASED PW & NET INT. 3,495,730 15,170,063 242,129,133 WHEELING & U. OF F. EXPENSE Pacific Firm Wheeling and Use of Facilities 25,004,656 25,004,656 Post Merger 83,917,357 83,917,357 TOTAL WHEELING & U. OF F. EXPENSE 108,922,013 25,004,656 83,917,357 THERMAL FUEL BURN EXPENSE 8,308,650 Colstrip 8,308,650 49,723,346 Chehalis 49,723,346 41,647,924 41,647,924 Hermiston Jim Bridger 239,012,112 239,012,112 TOTAL FUEL BURN EXPENSE 338,692,032 338,692,032 ______ **NET POWER COST** 592,723,771 28,500,386 15,170,063 338,692,032 210.361.290 _____

PacifiCorp Washington General Rate Case - December 2013 (Cont.) Depr & Amort Res to December 2013 Balance - REVISED

Adjustment to Rate Base:	ACCOUNT	<u>Type</u>	TOTAL COMPANY	FACTOR		WASHINGTON ALLOCATED	
Aujustillerit to Nate Dase.	108367	RES	304,725	WY-ALL	Situs	-	6.2.4
	108367	RES	283,372	WY-ALL	Situs	<u>-</u>	6.2.4
	108368	RES	(1,420,649)	CA	Situs	_	6.2.4
	108368	RES	(3,323,607)	ID	Situs	_	6.2.4
•	108368	RES	(18,479,788)	OR	Situs	_	6.2.4
	108368	RES	(14,912,801)	UT	Situs	-	6.2.4
	108368	RES	(3,083,904)	WA	Situs	(3,083,904)	6.2.4
	108368	RES	(3,907,433)	WY-ALL	Situs	-	6.2.4
	108368	RES	(624,328)	WY-ALL	Situs	-	6.2.4
	108369	RES	2,817,933	CA	Situs	•	6.2.4
	108369	RES	(3,401,109)	ID	Situs	-	6.2.4
	108369	RES	(22,559,156)	OR	Situs	_	6.2.4
	108369	RES	(19,840,915)	UT	Situs	-	6.2.4
	108369	RES	(2,050,474)	WA	Situs	(2,050,474)	6.2.4
	108369	RES	(351,757)	WY-ALL	Situs	-	6.2.4
	108369	RES	(70,647)	WY-ALL	Situs	-	6.2.4
	108370	RES	(351,916)	CA	Situs	-	6.2.4
	108370	RES	(2,633,724)	ID	Situs	-	6.2.4
	108370	RES	2,051,313	OR	Situs	-	6.2.4
	108370	RES	(6,649,211)	UT	Situs	(500,000)	6.2.4
	108370	RES	(509,360)	WA	Situs	(509,360)	6.2.4
	108370	RES	(457,914)	WY-ALL	Situs		6.2.4
	108370	RES	(180,051)	WY-ALL	Situs	-	6.2.4 6.2.4
	108371	RES	25,023	CA	Situs	-	6.2.4
	108371	RES RES	(23,630) 516,884	ID OR	Situs Situs	-	6.2.4
	108371 108371	RES	(111,565)	UT	Situs		6.2.4
	108371	RES	(67,084)	WA	Situs	(67,084)	6.2.4
	108371	RES	96,906	WY-ALL	Situs	(07,004)	6.2.4
	108371	RES	20,396	WY-ALL	Situs	-	6.2.4
	108373	RES	51,410	CA	Situs	_	6.2.4
	108373	RES	13,129	ID.	Situs		6.2.4
	108373	RES	(236,706)	OR	Situs	_	6.2.4
	108373	RES	(897,971)	ÜT	Situs	_	6.2.4
	108373	RES	426,187	WA	Situs	426,187	6.2.4
	108373	RES	(301,032)	WY-ALL	Situs	-	6.2.4
	108373	RES	(101,381)	WY-ALL	Situs	_	6.2.4
		_	(56,372,424)			(5,612,469)	
	108DP	RES	601,799	CA	Situs	·	6.2.4
	108DP	RES	181,495	ID	Situs	_	6.2.4
	108DP	RES	246,594	OR	Situs	-	6.2.4
	108DP	RES	(1,187,953)	UT	Situs	-	6.2.4
	108DP	RES	60,332	WA	Situs	60,332	6.2.4
	108DP	RES	10,574	WY-ALL	Situs	-	6.2.4
	108DP	RES	(90,784)	WY-ALL	Situs	***	6.2.4
	108GP	RES	(148,619)	CA	Situs	-	6.2.4
Description of Adjustment							

This adjustment walks the depreciation and amortization reserve from the December 2013 AMA balance to the December 2013 Year-End balance. This revised adjustment corrects for a formula error in the Company's initial filing whereby some adjustment amounts were not being properly allocated. Correcting for this error decreases rate base by approximately \$11.4 million on a Washington allocated basis.

PacifiCorp
Washington General Rate Case - December 2013
(Cont. 2) Depr & Amort Res to December 2013 Balance - REVISED

Adjustus ant to Data Dasa	ACCOUNT	Type	TOTAL COMPANY	FACTOR		WASHINGTON ALLOCATED	
Adjustment to Rate Base	108GP 108GP	RES RES	(44,751) (2,271,916)	CAEE CAGE	0.000% 0.000%	-	6.2.5 6.2.5
	108GP	RES	(387,633)	CAGW	23.085%	(89,485)	6.2.5
	108GP	RES	1,355,349	CN	6.917%	93,754	6.2.5
	108GP	RES	(493,476)	ID	Situs	(00.407)	6.2.5
	108GP	RES	(296,713)	JBG	22.954%	(68,107)	6.2.5
	108GP 108GP	RES RES	(4,860,287) (7,786,688)	OR SO	Situs 6.854%	(533,695)	6.2.5 6.2.5
	108GP	RES	(2,476,146)	UT	Situs	(333,093)	6.2.5
	108GP	RES	(936,028)	WA	Situs	(936,028)	6.2.5
	108GP	RES	(1,810,836)	WY-ALL	Situs	-	6.2.5
	108GP	RES	(149,130)	WY-ALL	Situs	-	6.2.5
	108HP	RES	(1,171,593)	CAGE	0.000%	-	6.2.5
	108HP	RES	(7,162,472)	CAGW	23.085%	(1,653,448)	6.2.5
	108MP	RES	(2,572,935)	CAEE	0.000%	-	6.2.5
	108OP	RES	(24,599,685)	CAGE	0.000%	(4.446.700)	6.2.5
	108OP 108SP	RES RES	(19,262,810) (46,703,373)	CAGW CAGE	23.085% 0.000%	(4,446,798)	6.2.5 6.2.5
	108SP	RES	(2,814,722)	CAGW	23.085%	(649,775)	6.2.5
	108SP	RES	(1,603,646)	JBG	22.954%	(368,099)	6.2.5
	108TP	RES	(27,719,686)	CAGE	0.000%	-	6.2.5
	108TP	RES	(8,786,844)	CAGW	23.085%	(2,028,433)	6.2.5
	108TP	RES	(1,127,974)	JBG	22.954%	(258,914)	6.2.5
	108TP	RES	289,867	SG	7.906%	22,916	6.2.5
	111GP	RES	(43,593)	CA	Situs	-	6.2.5
	111GP	RES	188,008	CN	6.917%	13,005	6.2.5
	111GP 111GP	RES RES	(154,782) 6,127,801	OR SO	Situs 6.854%	419,996	6.2.5 6.2.5
	111GP	RES	(364)	UT	Situs	419,990	6.2.5
	111GP	RES	(38,827)	WA	Situs	(38,827)	6.2.5
	111GP	RES	(98,696)	WY-ALL	Situs	-	6.2.5
	111GP	RES	(30,862)	CAGW	23.085%	(7,124)	6.2.5
	111GP	RES	(42,858)	ID	Situs	-	6.2.5
	111GP	RES	(317)	WY-ALL	Situs	-	6.2.5
	111HP	RES	(137,041)	CAGW	23.085%	(31,636)	6.2.5
	111IP 111IP	RES RES	(148,840) (1,933,042)	CAEE CAGE	0.000% 0.000%	-	6.2.5 6.2.5
	111IP	RES	(5,649,846)	CAGE	23.085%	(1,304,261)	
	111IP	RES	(1,327,723)	CN	6.917%	(91,843)	
	111IP	RES	(10,583)	ID	Situs	- (,)	6.2.5
	111IP	RES	(961)	JBG	22.954%	(221)	6.2.5
	111IP	RES	(8,762)	OR	Situs	-	6.2.5
	111IP	RES	512,459	SG	7.906%	40,514	6.2.5
	111IP	RES	(7,404,352)	SO	6.854%	(507,490)	6.2.5
	111IP	RES RES	(10,341)	UT W/V-ALI	Situs Situs	-	6.2.5 6.2.5
	111IP	NES _	(80,878) (174,015,090)	WY-ALL	Situs	(12,363,666)	0.2.0
		-	(230,387,514)			(17,976,136)	6.2.5
Description of Adjustment		65					

This adjustment walks the depreciation and amortization reserve from the December 2013 AMA balance to the December 2013 Year-End balance. This revised adjustment corrects for a formula error in the Company's initial filing whereby some adjustment amounts were not being properly allocated. Correcting for this error decreases rate base by approximately \$11.4 million on a Washington allocated basis.

PacifiCorp Washington General Rate Case - December 2013 Depreciation & Amortization Reserve to December 2013 Balance - REVISED

			TOTAL			VASHINGTON	
Adjustment to Rate Base:	ACCOUNT	Type	<u>COMPANY</u>	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustinent to Nate Dase.	108360	RES	(121,878)	CA	Situs	-	6.2.3
	108360	RES	(90,785)	ID	Situs	-	6.2.3
	108360	RES	(219,370)	OR	Situs	_	6.2.3
	108360	RES	157,821	UT	Situs	_	6.2.3
	108360	RES	(11,593)	WA	Situs	(11,593)	6.2.3
	108360	RES	(122,758)	WY-ALL	Situs	-	6.2.3
	108360	RES	(76,970)	WY-ALL	Situs	_	6.2.3
	108361	RES	(170,570)	CA	Situs	-	6.2.3
	108361	RES	(97,257)	ID	Situs	-	6.2.3
	108361	RES	(1,248,885)	OR	Situs	-	6.2.3
	108361	RES	(903,054)	UT	Situs	-	6.2.3
	108361	RES	(165,281)	· WA	Situs	(165,281)	6.2.3
	108361	RES	(310,264)	WY-ALL	Situs	-	6.2.3
	108361	RES	(31,022)	WY-ALL	Situs	_	6.2.3
	108362	RES	(1,080,779)	CA	Situs	-	6.2.3
	108362	RES	(2,317,827)	ID	Situs	-	6.2.3
	108362	RES	(6,850,560)	OR	Situs	-	6.2.3
	108362	RES	(4,695,349)	UT	Situs	-	6.2.3
	108362	RES	(1,845,519)	WA	Situs	(1,845,519)	6.2.3
	108362	RES	7,335,197	WY-ALL	Situs	-	6.2.3
	108362	RES	454,711	WY-ALL	Situs	-	6.2.3
	108364	RES	(1,197,171)	CA	Situs	-	6.2.3
	108364	RES	11,678,153	ID	Situs	-	6.2.3
	108364	RES	8,693,890	OR	Situs	-	6.2.3
	108364	RES	50,645,941	UT	Situs	-	6.2.3
	108364	RES	(3,086,594)	WA	Situs	(3,086,594)	6.2.3
	108364	RES	(12,200,131)	WY-ALL	Situs	-	6.2.3
	108364	RES	(3,046,154)	WY-ALL	Situs	-	6.2.3
	108365	RES	(2,926,024)	CA	Situs	-	6.2.3
	108365	RES	404,906	ID	Situs		6.2.3
	108365	RES	22,013,299	OR	Situs	-	6.2.3
	108365	RES	3,583,788	UT	Situs	-	6.2.3
	108365	RES	2,012,128	WA	Situs	2,012,128	6.2.3
	108365	RES	5,406,521	WY-ALL	Situs	-	6.2.3
	108365	RES	632,742	WY-ALL	Situs	-	6.2.3
	108366	RES	(1,005,541)	CA	Situs	-	6.2.3
	108366	RES	(539,437)	ID OB	Situs	-	6.2.3
	108366	RES RES	2,332,771	OR UT	Situs Situs	~	6.2.3 6.2.3
	108366 108366	RES	(8,802,631) 2,799,763	WA	Situs	2,799,763	6.2.3
	108366	RES	585,069	WY-ALL	Situs	2,199,103	6.2.3
	108366	RES	196,566	WY-ALL	Situs	-	6.2.3
	108367	RES		CA	Situs		6.2.3
	108367	RES	3,814,230 (2,118,091)	ID	Situs	-	6.2.3
		RES	(4,855,415)	OR	Situs		6.2.3
	108367 108367	RES	(19,011,434)	UT	Situs		6.2.3 6.2.3
	108367	RES	(30,739)	WA	Situs	(30,739)	
Description of Adjustment	100001	1140	(50,755)	• • • •	Citab	(50,755)	0.2.0

This adjustment walks the depreciation and amortization reserve from the December 2013 AMA balance to the December 2013 Year-End balance. This revised adjustment corrects for a formula error in the Company's initial filing whereby some adjustment amounts were not being properly allocated. Correcting for this error decreases rate base by approximately \$11.4 million on a Washington allocated basis.

PacifiCorp Washington General Rate Case - December 2013 Depreciation & Amortization Reserve to December 2013 Balance - REVISED

Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Reference
108360	CA	108360CA	(554,624)	(676,502)	(121,878)	Ref 6.2
108360	ID	108360ID	(435,464)	(526,249)	(90,785)	Ref 6.2
108360	OR	108360OR	(2,527,720)	(2,747,090)	(219,370)	Ref 6.2
108360	UT	108360UT	(2,755,493)	(2,597,672)	157,821	Ref 6.2
108360	WA	108360WA	(141,813)	(153,406)	(11,593)	Ref 6.2
108360	WYP	108360WYP	(1,079,275)	(1,202,033)	(122,758)	Ref 6.2
108360	WYU	108360WYU	(615,086)	(692,056)	(76,970)	Ref 6.2
108361	CA	108361CA	(730,674)	(901,244)	(170,570)	Ref 6.2
108361	ID	108361ID	(475,067)	(572,324)	(97,257)	Ref 6.2
108361	OR	108361OR	(4,256,627)	(5,505,512)	(1,248,885)	Ref 6.2
108361	UT	108361UT	(8,242,531)	(9,145,585)	(903,054)	Ref 6.2
108361	WA	108361WA	(683,301)	(848,582)	(165,281)	Ref 6.2
108361	WYP	108361WYP	(2,500,217)	(2,810,480)	(310,264)	Ref 6.2
108361	WYU	108361WYU	(200,451)	(231,474)	(31,022)	Ref 6.2
108362	CA	108362CA	(4,849,034)	(5,929,813)	(1,080,779)	Ref 6.2
108362	ID	108362ID	(9,082,622)	(11,400,450)	(2,317,827)	Ref 6.2
108362	OR	108362OR	(63,241,450)	(70,092,010)	(6,850,560)	Ref 6.2
108362	UT	108362UT	(90,507,881)	(95,203,230)	(4,695,349)	Ref 6.2
108362	WA	108362WA	(16,273,798)	(18,119,318)	(1,845,519)	Ref 6.2
108362	WYP	108362WYP	(41,792,595)	(34,457,398)	7,335,197	Ref 6.2
108362	WYU	108362WYU	(2,744,063)	(2,289,352)	454,711	Ref 6.2
108364	CA	108364CA	(29,370,601)	(30,567,772)	(1,197,171)	Ref 6.2
108364	ID	108364ID	(45,821,867)	(34,143,714)	11,678,153	Ref 6.2
108364	OR	108364OR	(229,767,391)	(221,073,502)	8,693,890	Ref 6.2
108364	UT	108364UT	(186,385,471)	(135.739,529)	50,645,941	Ref 6.2
108364	WA	108364WA	(53,114,724)	(56,201,318)	(3,086,594)	Ref 6.2
108364	WYP	108364WYP	(41,301,680)	(53,501,811)	(12,200,131)	Ref 6.2
108364	WYU	108364WYU	(9,037,433)	(12,083,586)	(3,046,154)	Ref 6.2
108365	CA	108365CA	(13,461,533)	(16,387,556)	(2,926,024)	Ref 6.2
108365	ID	108365ID	(16,406,441)	(16,001,536)	404,906	Ref 6.2
108365	OR	108365OR	(137,293,109)	(115,279,810)	22,013,299	Ref 6.2
108365	UT	108365UT	(79,978,823)	(76,395,035)	3,583,788	Ref 6.2
108365	WA	108365WA	(30,541,071)	(28,528,943)	2,012,128	Ref 6.2
108365	WYP	108365WYP	(37,182,762)	(31,776,241)	5,406,521	Ref 6.2
108365	WYU	108365WYU	(4,822,851)	(4,190,109)	632,742	Ref 6.2
108366	CA	108366CA	(8,658,274)	(9,663,814)	(1,005,541)	Ref 6.2
108366	ID	108366ID	(3,237,809)	(3,777,246)	(539,437)	Ref 6.2
108366	OR	108366OR	(39,880,752)	(37,547,981)	2,332,771	Ref 6.2
108366	UT	108366UT	(62,222,370)	(71,025,001)	(8,802,631)	Ref 6.2
108366	WA	108366WA	(11,515,783)	(8,716,020)	2,799,763	Ref 6.2
108366	WYP	108366WYP	(7,941,125)	(7,356,056)	585,069	Ref 6.2
108366	WYU	108366WYU	(2,668,043)	(2,471,477)	196,566	Ref 6.2
108367	CA	108367CA	(15,083,663)	(11,269,432)	3,814,230	Ref 6.2
108367	ID	108367ID	(10,391,139)	(12,509,229)	(2,118,091)	Ref 6.2
108367	OR	108367OR	(66,351,016)	(71,206,431)	(4,855,415)	Ref 6.2
108367	UT	108367UT	(177,396,123)	(196,407,557)	(19,011,434)	Ref 6.2
108367	WA	108367WA	(10,163,669)	(10,194,409)	(30,739)	Ref 6.2
			(,, /	(- 1 1)	(,2)	

PacifiCorp Washington General Rate Case - December 2013 Depreciation & Amortization Reserve to December 2013 Balance - REVISED

Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Reference
108367	WYP	108367WYP	(19,265,713)	(18,960,987)	304,725	Ref 6.2.1
108367	WYU	108367WYU	(13,335,820)	(13,052,448)	283,372	Ref 6.2.1
108368	CA	108368CA	(23,998,886)	(25,419,535)	(1,420,649)	Ref 6.2.1
108368	ID	108368ID	(22,445,843)	(25,769,450)	(3,323,607)	Ref 6.2.1
108368	OR	108368OR	(184,440,315)	(202,920,103)	(18,479,788)	Ref 6.2.1
108368	UT	108368UT	(96,124,258)	(111,037,059)	(14,912,801)	Ref 6.2.1
108368	WA	108368WA	(46,856,850)	(49,940,754)	(3,083,904)	Ref 6.2.1
108368	WYP	108368WYP	(30,389,993)	(34,297,426)	(3,907,433)	Ref 6.2.1
108368	WYU	108368WYU	(4,789,639)	(5,413,967)	(624,328)	Ref 6.2.1
108369	CA	108369CA	(10,000,079)	(7,182,146)	2,817,933	Ref 6.2.1
108369	ID	108369ID	(11,038,159)	(14,439,268)	(3,401,109)	Ref 6.2.1
108369	OR	108369OR	(77,767,767)	(100,326,922)	(22,559,156)	Ref 6.2.1
108369	UT	108369UT	(63,666,899)	(83,507,814)	(19,840,915)	Ref 6.2.1
108369	WA	108369WA	(19,747,747)	(21,798,221)	(2,050,474)	Ref 6.2.1
108369	WYP	108369WYP	(15,221,564)	(15,573,321)	(351,757)	Ref 6.2.1
108369	WYU	108369WYU	(3,186,906)	(3,257,553)	(70,647)	Ref 6.2.1
108370	CA	108370CA	(1,847,035)	(2,198,950)	(351,916)	Ref 6.2.1
108370	ID	108370ID	(6,883,669)	(9,517,393)	(2,633,724)	Ref 6.2.1
108370	OR	108370OR	(33,990,769)	(31,939,456)	2,051,313	Ref 6.2.1
108370	UT	108370UT	(26,342,077)	(32,991,288)	(6,649,211)	Ref 6.2.1
108370	WA	108370WA	(2,267,995)	(2,777,356)	(509,360)	Ref 6.2.1
108370	WYP	108370WYP	(1,967,623)	(2,425,537)	(457,914)	Ref 6.2.1
108370	WYU	108370WYU	(696,443)	(876,493)	(180,051)	Ref 6.2.1
108371	CA	108371CA	(222,129)	(197,106)	25,023	Ref 6.2.1
108371	ID	108371ID	(119,974)	(143,604)	(23,630)	Ref 6.2.1
108371	OR	108371OR	(2,562,037)	(2,045,153)	516,884	Ref 6.2.1
108371	UT	108371UT	(3,412,475)	(3,524,040)	(111,565)	Ref 6.2.1
108371	WA	108371WA	(291,099)	(358,184)	(67,084)	Ref 6.2.1
108371	WYP	108371WYP	(936,586)	(839,680)	96,906	Ref 6.2.1
108371	WYU	108371WYU	(151,892)	(131,496)	20,396	Ref 6.2.1
108373	CA	108373CA	(590,367)	(538,958)	51,410	Ref 6.2.1
108373	ID	108373ID	(433,659)	(420,530)	13,129	Ref 6.2.1
108373	OR	108373OR	(9,422,228)	(9,658,934)	(236,706)	Ref 6.2.1
108373	UT	108373UT	(11,349,149)	(12,247,120)	(897,971)	Ref 6.2.1
108373	WA	108373WA	(2,281,985)	(1,855,798)	426,187	Ref 6.2.1
108373	WYP	108373WYP	(2,774,473)	(3,075,505)	(301,032)	Ref 6.2.1
108373	WYU	108373WYU	(910,750)	(1,012,131)	(101,381)	Ref 6.2.1
108DP	CA	108DPCA	56,926	658,725	601,799	Ref 6.2.1
108DP	ID	108DPID	(27,117)	154,378	181,495	Ref 6.2.1
108DP	OR	108DPOR	956,852	1,203,446	246,594	Ref 6.2.1
108DP	UT	108DPUT	3,145,515	1,957,562	(1,187,953)	Ref 6.2.1
108DP	WA	108DPWA	134,223	194,555	60,332	Ref 6.2.1
108DP	WYP	108DPWYP	(10,574)		10,574	Ref 6.2.1
108DP	WYU	108DPWYU	256,414	165,630	(90,784)	Ref 6.2.1
108GP	CA	108GPCA	(4,745,444)	(4,894,062)	(148,619)	Ref 6.2.1

PacifiCorp Washington General Rate Case - December 2013 Depreciation & Amortization Reserve to December 2013 Balance - REVISED

Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Reference
108GP	CAEE	108GPCAEE	(321,645)	(366,396)	(44,751)	Ref 6.2.2
108GP	CAGE	108GPCAGE	(52,038,679)	(54,310,595)	(2,271,916)	Ref 6.2.2
108GP	CAGW	108GPCAGW	(18,107,627)	(18,495,259)	(387,633)	Ref 6.2.2
108GP	CN	108GPCN	(7,952,658)	(6,597,309)	1,355,349	Ref 6.2.2
108GP	ID	108GPID	(11,935,901)	(12,429,377)	(493,476)	Ref 6.2.2
108GP	JBG	108GPJBG	(5,125,631)	(5,422,344)	(296,713)	Ref 6.2.2
108GP	OR	108GPOR	(53,200,837)	(58,061,124)	(4,860,287)	Ref 6.2.2
108GP	SO	108GPSO	(85,579,375)	(93,366,063)	(7,786,688)	Ref 6.2.2
108GP	UT	108GPUT	(64,115,174)	(66,591,320)	(2,476,146)	Ref 6.2.2
108GP	WA	108GPWA	(19,847,392)	(20,783,420)	(936,028)	Ref 6.2.2
108GP	WYP	108GPWYP	(20,255,487)	(22,066,323)	(1,810,836)	Ref 6.2.2
108GP	WYU	108GPWYU	(4,993,307)	(5,142,437)	(149,130)	Ref 6.2.2
108HP	CAGE	108HPCAGE	(53,945,156)	(55,116,749)	(1,171,593)	Ref 6.2.2
108HP	CAGW	108HPCAGW	(218,862,089)	(226,024,560)	(7,162,472)	Ref 6.2.2
108MP	CAEE	108MPCAEE	(167,796,146)	(170,369,081)	(2,572,935)	Ref 6.2.2
108OP	CAGE	1080PCAGE	(331,299,559)	(355,899,243)	(24,599,685)	Ref 6.2.2
108OP	CAGW	1080PCAGW	(300,962,779)	(320,225,588)	(19,262,810)	Ref 6.2.2
108SP	CAEE	108SPCAEE	(000,002,770)	(020,220,000)	(10,202,010)	Ref 6.2.2
108SP	CAGE	108SPCAGE	(1,863,555,865)	(1,910,259,238)	(46,703,373)	Ref 6.2.2
108SP	CAGL	108SPCAGE	(1,863,333,663)	(152,136,016)	(2,814,722)	Ref 6.2.2
108SP	JBG	108SPJBG	(495,622,223)	(497,225,869)	(1,603,646)	Ref 6.2.2
1083F	CAGE	1083F3BG	• • • • • • • • • • • • • • • • • • • •		(27,719,686)	Ref 6.2.2
	CAGE		(822,748,433)	(850,468,119)		
108TP		108TPCAGW	(457,031,165)	(465,818,009)	(8,786,844)	Ref 6.2.2
108TP	JBG	108TPJBG	(44,991,963)	(46,119,937)	(1,127,974)	Ref 6.2.2
108TP	SG	108TPSG	(1,348,524)	(1,058,657)	289,867	Ref 6.2.2
111GP	CA	111GPCA	(340,405)	(383,998)	(43,593)	Ref 6.2.2
111GP	CN	111GPCN	(3,124,068)	(2,936,060)	188,008	Ref 6.2.2
111GP	OR	111GPOR	(3,928,302)	(4,083,083)	(154,782)	Ref 6.2.2
111GP	SO	111GPSO	(12,569,650)	(6,441,849)	6,127,801	Ref 6.2.2
111GP	UT	111GPUT	(13,576)	(13,940)	(364)	Ref 6.2.2
111GP	WA	111GPWA	(1,246,485)	(1,285,312)	(38,827)	Ref 6.2.2
111GP	WYP	111GPWYP	(4,467,655)	(4,566,351)	(98,696)	Ref 6.2.2
111GP	CAGW	111GPCAGW	(23,670)	(54,532)	(30,862)	Ref 6.2.2
111GP	ID	111GPID	(43,070)	(85,928)	(42,858)	Ref 6.2.2
111GP	WYU	111GPWYU	(39,663)	(39,980)	(317)	Ref 6.2.2
111HP	CAGE	111HPCAGE	-	-	-	Ref 6.2.2
111HP	CAGW	111HPCAGW	(747,929)	(884,970)	(137,041)	Ref 6.2.2
111IP	CAEE	111IPCAEE	(2,110,285)	(2,259,125)	(148,840)	Ref 6.2.2
111IP	CAGE	111IPCAGE	(18,718,439)	(20,651,481)	(1,933,042)	Ref 6.2.2
111IP	CAGW	111IPCAGW	(61,677,574)	(67,327,420)	(5,649,846)	Ref 6.2.2
111IP	CN	111IPCN	(109,355,585)	(110,683,308)	(1,327,723)	Ref 6.2.2
111IP	ID	111IPID	(806,654)	(817,237)	(10,583)	Ref 6.2.2
111IP	JBG	111IPJBG	(11,579)	(12,540)	(961)	Ref 6.2.2
111IP	OR	111IPOR	(77,036)	(85,798)	(8,762)	Ref 6.2.2
111IP	SG	111IPSG	(15,731,562)	(15,219,103)	512,459	Ref 6.2.2
111IP	so	111IPSO	(272,003,898)	(279,408,250)	(7,404,352)	Ref 6.2.2
111IP	UT	111IPUT	(55,201)	(65,542)	(10,341)	Ref 6.2.2
111IP	WA	111IPWA	(==;====)	(,-,)	· -, -, -,	Ref 6.2.2
111IP	WYP	111IPWYP	(521,421)	(602,299)	(80,878)	Ref 6.2.2
Total			(8,094,221,982)	(8,324,609,496)	(230,387,514) R	

PacifiCorp Washington General Rate Case - December 2013 Retired Assets Depreciation Expense Removal - NEW

			TOTAL		,	WASHINGTON
	<u>ACCOUNT</u>	<u>Type</u>	COMPANY	FACTOR	FACTOR %	ALLOCATED REF#
Adjustment to Expense: Transmission Dep Expense	403TP	PRO	(52,271)	CAGW	23.085%	(12,067) 6.5.1
Hydro Dep Expense	403HP	PRO	(23,620)	CAGW	23.085%	(5,453) 6.5.1
Steam Dep Expense	403SP	PRO	(46,186)	JBG	22.954%	(10,601) 6.5.1
			(122,076)			(28,121)
Adjustment to Tax:			,			
Schedule M - Transmission	SCHMAT	PRO	(52,271)	CAGW	23.085%	(12,067)
Schedule M - Hydro	SCHMAT	PRO	(23,620)	CAGW	23.085%	(5,453)
Schedule M - Steam	SCHMAT	PRO	(46,186)	JBG	22.954%	(10,601)
Deferred Inc Tax Exp - Trans	41110	PRO	19,837	CAGW	23.085%	4,579
Deferred Inc Tax Exp - Hydro	41110	PRO	8.964	CAGW	23.085%	2,069
Deferred Inc Tax Exp - Steam	41110	PRO	17,528	JBG	22.954%	4,023
ADIT Transmission	202		(0.010)	CACIAI	22 0050/	(2.200)
ADIT - Transmission ADIT - Hydro	282 282	PRO PRO	(9,919) (4,482)	CAGW CAGW	23.085% 23.085%	(2,290) (1,035)
ADIT - Hydro ADIT - Steam	282	PRO	(8,764)	JBG	22.954%	(2,012)
ADII Ottaili	202		(0,704)	000	LL.00470	(2,012)

Description of Adjustment

The Company accepts Public Counsel's proposed adjustment to include post-test year major plant retirements in determining revenue requirement. This rebuttal adjustment reflects the removal of depreciation expense associated with major plant retirements (exceeding \$250,000 on a WA-allocated basis) between January 1, 2014 through September 30, 2014. The Company will update retired asset depreciation expense in a Complaince filing for actual retirements through the rate effective date (March 31, 2015), consistent with the Company's proposed treatment of proforma Major Plant Additions - Revised, Page 8.4.

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PacifiCorp Washington General Rate Case - December 2013 Retired Assets Depreciation Expense Removal - NEW

FERC	Account	403TP	403HP	403SP
2013 Depreciation	Expense	52,271 403TP	23,620	46,186
2013 Depreciation	Rate	1.75%	1.47%	2.35%
WA Allocated Plant	Balance	690,812	371,744	451,445
	Factor %	23.0849%	23.0849%	22.9539%
Allocation	Factor	CAGW	CAGW	JBG
Plant	Balance	2,992,487	1,610,333	1,966,749
	Function	Transmission	Hydro Production	Steam Production
	Location Description	Chehalis Plant Common & Substation	Swift Hydro #1 Plant	Jim Bridger Unit 1
	Asset Description	STEP-UP TRANSFORMER GSU #3 Chehalis Plant Common 8 EQ# 10074051 Substation	WF-SWIFT FISH/WILDLIFE STRUCTURES & IMPROVEMENTS	CT-COOLING TOWER

PacifiCorp Washington General Rate Case - December 2013 Interest True Up - REVISED

A.U. A. C. C.	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense: Other Interest Expense - Restating	427	1	(1,371,904)	WA	Situs	(1,371,904)	Below
Other Interest Expense - Pro forma	427	3 -	925,563 (446,342)	. WA	Situs	925,563 (446,342)	Below 2.20
Adjustment Detail: Restating: Jurisdiction Specific Adjusted Rate Ba Weighted Cost of Debt: Trued-up Interest Expense	se					804,740,518 2.499% 20,113,282	1.0 2.1 1.0
Unadjusted Interest Expense Restating Interest True-up Adjustment						21,485,186 (1,371,904)	2.20 1.0
Pro forma: Jurisdiction Specific Adjusted Rate Ba Weighted Cost of Debt: Trued-up Interest Expense	se					841,772,649 2.499% 21,038,845	2.2 2.1 2.20
Restated Interest Expense Total Pro forma Interest True-up Adjus	stment					20,113,282 925,563	1.0 1.0

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.

This revised adjustment has been updated for the impacts of other revisions, corrections and updates made in the calculation of rebuttal revenue requirement.

PacifiCorp Washington General Rate Case - December 2013 Property Tax Expense - REVISED

	ACCOUNT	Type	TOTAL COMPANY	FACTOR		WASHINGTON ALLOCATED	REF#
Adjustment to Expense: Taxes Other Than Income	408	PRO	1,579,459	GPS	6.8539%	108,255	7.2.1

Description of Adjustment

This adjustment normalizes the difference between actual accrued property tax expense and forecasted property tax expense resulting from estimated capital additions. This revised adjustment updates forecasted property tax expense for the 12 months ending December 2014 with 9 months actual accrued property tax expense for year-to-date 2014, and 3 months' projections for the balance of the calendar year.

PacifiCorp Washington General Rate Case - December 2013 Estimated Property Tax Expense for December 2014 Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Factor	Total	Ref
408.15	579000	1000		122,642,429	
Total Accrued Pro	perty Tax - 12 Montl	hs End. December 2	013	122,642,429	-
Less Accrue	ed Property Tax - 12 l	relve Months Ending [Months Ended Decen nent to Property Tax	nber 31, 2013	124,221,888 (122,642,429) 1,579,459	7.2

PacifiCorp Washington General Rate Case - December 2013 Remove Deferred State Tax Expense & Balance - REVISED

	ACCOUNT Typ	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax: Def Inc Tax Expense	41110 RES	(493,334)	WA	Situs	(493,334)	7.7.1
ADIT Balance	283 RES	246,667	WA	Situs	246,667	7.7.1

Description of Adjustment

This 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 revised adjustment has been updated to reflect changes and updates incorporated in the Company's revised Pro Forma Plant Additions adjustment (8.4).

Page

7.7.1

Washington General Rate Case - December 2013 Remove Deferred State Tax Expense & Balance - REVISED

Description	Tax Rates	Def Inc Tax Expense	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington			
before removal of State tax portion		6,344,471	
Less: Pension Curtailment which is not in Rate Base			6,344,471
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		493,334	493,334
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		(493,334)	246,667

Ref. 7.7

Ref. 7.7

PacifiCorp Washington General Rate Case - December 2013 Pro Forma Major Plant Additions - REVISED

	ACCOUNT	<u>Type</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Production	312	PRO	10,457,482	JBG	22.954%	2,400,399	
Steam Production	312	PRO	545,617	CAGW	23.085%	125,955	
Hydro Production	332	PRO	70,228,004	CAGW	23.085%	16,212,054	
Transmission	355	PRO	3,263,130	JBG	22.954%	749,015	
Transmission	355	PRO	20,692,856	CAGW	23.085%	4,776,922	
General	397	PRO	4,707,434	so	6.854%	322,644	
General	397	PRO	1,232,444	CAGW	23.085%	284,508	
Distribution	360	PRO_	15,493,504	WA	Situs	15,493,504	
Total Rate Base			126,620,472			40,365,002	8.4.2
Adjustment to Reserve:							
Accumulated Reserve	108SP	PRO	(248,072)	JBG	22.954%	(56,942)	
Accumulated Reserve	108HP	PRO	(16,910)	CAGW	23.085%	(3,904)	
Accumulated Reserve	108HP	PRO	(1,662,659)	CAGW	23.085%	(383,823)	
Accumulated Reserve	108TP	PRO	(29,849)	JBG	22.954%	(6,851)	
Accumulated Reserve	108TP	PRO	(137,853)	CAGW	23.085%	(31,823)	
Accumulated Reserve	108GP	PRO	(198,088)	SO	6.854%	(13,577)	
Accumulated Reserve	108GP	PRO	(29,064)	CAGW	23.085%	(6,709)	
Accumulated Reserve	108360	PRO	(209,677)	WA	Situs	(209,677)	
Total Accumulated Reserve			(2,532,172)			(713,307)	8.4.3
Adjsutment to Expense:							
Depreciation Expense	403SP	PRO	248,072	JBG	22.954%	56,942	
Depreciation Expense	403SP	PRO	15.031	CAGW	23.085%	3,470	
Depreciation Expense	403HP	PRO	1,591,204	CAGW	23.085%	367,328	
Depreciation Expense	403TP	PRO	29,849	JBG	22.954%	6,851	
Depreciation Expense	403TP	PRO	130,251	CAGW	23.085%	30,068	
Depreciation Expense	403GP	PRO	198,088	SO	6.854%	13,577	
Depreciation Expense	403GP	PRO	29,064	CAGW	23.085%	6,709	
Depreciation Expense	403360	PRO	209,677	WA	Situs	209,677	
Total Depreciation Expense		_	2,451,236			694,623	8.4.3

Description of Adjustment

This adjustment places into rate base west side plant additions greater than \$250 thousand on a Washington-allocated basis from January 2014 to March 2015 on a year-end rate base balance. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts.

Note that the pro forma adjustment for the Merwin Fish Collector reflects investment placed in service after December 31, 2013. On a system basis, approximately \$10.3 million in investment for Merwin was placed in service in December 2013, and is reflected in unadjusted results. As such, the total investment in Merwin reflected in this case is \$59.3 million on a total company basis.

This revised adjustment updates capital additions forecasts as described in Ms. Natasha C. Siores' rebuttal testimony.

			TOTAL			WASHINGTON	
	<u>ACCOUNT</u>	Type	COMPANY	FACTOR	FACTOR %	<u>ALLOCATED</u>	REF#
Adjustment to Tax:							
Schedule M Adjust	SCHMAT	PRO	277,921	JBG	22.954%	63,794	8.4.4
Schedule M Adjust	SCHMDT	PRO	682,717	JBG	22.954%	156,710	8.4.4
Def Inc Tax Expense	41010	PRO	153,624	JBG	22.954%	35,263	8.4.4
YE ADIT	282	PRO	(206,310)	JBG	22.954%	(47,356)	8.4.4
Schedule M Adjust	SCHMAT	PRO	1,765,551	CAGW	23.085%	407,575	8.4.4
Schedule M Adjust	SCHMDT	PRO	20,739,569	CAGW	23.085%	4,787,706	8.4.4
Def Inc Tax Expense	41010	PRO	7,200,829	CAGW	23.085%	1,662,303	8.4.4
YE ADIT	282	PRO	(9,624,910)	CAGW	23.085%	(2,221,899)	8.4.4
	00111447	DD 0	000 077	14/4	0''	000 077	0.4.4
Schedule M Adjust	SCHMAT	PRO	209,677	WA	Situs	209,677	8.4.4
Schedule M Adjust	SCHMDT	PRO	715,374	WA	Situs	715,374	8.4.4
Def Inc Tax Expense	41010	PRO	191,916	WA	Situs	191,916	8.4.4
YE ADIT	282	PRO	(247,045)	WA	Situs	(247,045)	8.4.4
Schedule M Adjust	SCHMAT	PRO	198.088	so	6.854%	13.577	8.4.4
Schedule M Adjust	SCHMDT	PRO	792,731	SO	6.854%	54,333	8.4.4
Def Inc Tax Expense	41010	PRO	225,673	so	6.854%	15,467	8.4.4
YE ADIT	282	PRO	(289,501)	so	6.854%	(19,842)	8.4.4

Description of Adjustment

This adjustment places into rate base west side plant additions greater than \$250 thousand on a Washington-allocated basis from January 2014 to March 2015 on a year-end rate base balance. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts.

Note that the pro forma adjustment for the Merwin Fish Collector reflects investment placed in service after December 31, 2013. On a system basis, approximately \$10.3 million in investment for Merwin was placed in service in December 2013, and is reflected in unadjusted results. As such, the total investment in Merwin reflected in this case is \$59.3 million on a total company basis.

This revised adjustment updates capital additions forecasts as described in Ms. Natasha C. Siores' rebuttal testimony.

PacifiCorp Washington General Rate Case - December 2013 Rebuttal Major Plant Additions

Project Description	Account	Factor	In-Service Date	Jan 14 - Dec 14 Plant Additions
Transmission				
Alvey Series Cap Controls - Payment to BPA	355	CAGW	Feb-14	997,892
Fry Sub Instl 115 kV Capacitor Bank TPL2	355	CAGW	Mar-15	7,950,000
Knott Sub Install 115-12.5 kV Transformer - Trans	355	CAGW	Dec-14	4,622,995
Line 3 Convert to 115kV - Phase 1and 2	355	CAGW	Oct-14	2,700,000
Middleton-Toquerville: 69 kV Line Rebuild 2.2 Miles	355	CAGW	Feb-14	2,438,508
Purchase spare 230-69 kV 150 MVA Transformer (Klamath)	355	CAGW	Oct-14	1,983,461
U2 GSU Transformer Upgrade Replacement	355	JBG	Sep-14	3,263,130
Transmission Total			•	23,955,986
Steam Production				
JB New Sewage Treatment Plant or Lagoon	312	JBG	Jun-14	1,335,795
JB U1 Burners - Major 14	312	JBG	Jun-14	1,327,783
JB U1 Pendant Plat Lower Replacement 14	312	JBG	May-14	2,334,290
JB U1 Replace Cooling Tower 13/14	312	JBG	May-14	5,459,614
Colstrip 4: Generator Repair CY13 & CY14	312	CAGW	Feb-14	545,617
Steam Production Total				11,003,099
Hydro Production				
ILR 4.3 Merwin Upstream Collect & Trans	332	CAGW	Mar-2014	48,993,892
ILR 6.2 Merwin Flow Controls	332	CAGW	Oct-2014	2,525,303
ILR 8.7 Speelyai Hatchery Water Intake	332	CAGW	Nov-2014	2,463,112
INU 10.6 Aquatic Connectivity 14	332	CAGW	Nov-2014	946,697
Merwin 1 TIV Overhaul	332	CAGW	Oct-2014	1,190,137
Merwin 3 TIV Overhaul	332	CAGW	Nov-2014	1,198,444
Soda Springs Screen Upgrade	332	CAGW	Jan-2014	3,100,387
Swift 1 Spare Generator Windings	332	CAGW	Jun-2014	1,614,209
Swift 11 Generator Rewind	332	CAGW	Oct-2014	3,436,880
Swift Main Net Modifications	332	CAGW	Oct-2014	2,602,878
Swift Side Nets Replacement	332	CAGW	Mar-2014	2,156,065
Hydro Production Total				70,228,004
General Plant				
Call Center ACD Replacement Project	397	SO	Jul-2014	4,707,434
Replace 6GHz MW radios Starvout to Fort Rock phase 2	397	CAGW	Aug-2014	1,232,444
General Plant Total			Ü	5,939,878
Distribution Plant				
Orchard and Wiiley Substation Capacity Relief (Clinton Feeder)	360	WA	Nov-2014	1,397,614
Replace Spare 116-13.0kV 25 MVA w/ LTC - Yakima	360	WA	Oct-2014	737,760
Selah Substation Capacity Relief (25 MVA at Pomona Heights)	360	WA	Dec-2014	4,941,727
Union Gap - Add 230 - 115kV Capacity - TPL002	360	WA	Aug-2014	8,416,403
Distribution Plant Total			•	15,493,504
Total Capital Additions				126,620,472
				Ref 8.4

PacifiCorp Washington General Rate Case - December 2013 Rebuttal Major Plant Additions

Depreciation Expense						
	Plant	Depreciation		Depreciation	Plant Additions	Incremental Expense
Description	Account	Account	Factor	Rate	Included in Adj	on Plant Adds.
Plant:						
Steam Production	312	403SP	JBG	2.773%	10,457,482	248,072
Steam Production	312	403SP	CAGW	2.755%	545,617	15,031
Hydro Production	332	403HP	CAGW	2.581%	70,228,004	1,591,204
Transmission	355	403TP	JBG	1.689%	3,263,130	29,849
Transmission	355	403TP	CAGW	1.800%	20,692,856	130,251
General	397	403GP	SO	6.014%	4,707,434	198,088
General	397	403GP	CAGW	3.947%	1,232,444	29,064
Distribution	360	403360	WA	2.795%	15,493,504	209,677
Total Plant				A. Walley	126,620,472	2,451,236
						Ref 8.4
Incremental Accumulated Reserve						,
	Plant	Reserve	1	Depreciation	Plant Additions	Incremental Reserve
Description	Account	Account	Factor	Rate	Included in Adj	on Plant Adds
Plant:						
Steam Production	312	108SP	JBG	2.773%	10,457,482	(248,072)
Steam Production	312	108SP	CAGW	2.755%	545,617	(16,910)
Hydro Production	332	108HP	CAGW	2.581%	70,228,004	(1,662,659)
Transmission	355	108TP	JBG	1.689%	3,263,130	(29,849)
Transmission	355	108TP	CAGW	1.800%	20,692,856	(137,853)
General	397	108GP	SO	6.014%	4,707,434	(198,088)
General	397	108GP	CAGW	3.947%	1,232,444	(29,064)
Distribution	360	108360	WA	2.795%	15,493,504	(209,677)
Total Plant				. 1	126,620,472	(2,532,172)
						Ref 8.4

	Allocation	Total	Bk Depr	Tax Depr	Def Inc Tax	Mar-15
	Factor	Plant	SCHMAT	SCHMDT	41010	YE ADIT
Jim Bridger Steam Plant	JBG	10,457,482	248,072	482,849	89,100	(126,307)
Steam Plant - Colstrip #4 - Feb 2014 In service	CAGW	545,617	15,031	25,192	3,856	(5,086)
Merwin Hydro Plant	CAGW	48,993,892	1,261,176	18,646,523	6,597,913	(8,878,281)
Hydro Plant - Jan 2014 In service	CAGW	3,100,387	79,997	143,151	23,968	(28,670)
Hydro Plant - Mar 2014 In service	CAGW	2,156,065	56,545	99,551	16,321	(22,980)
Hydro Plant - Jun 2014 In service	CAGW	1,614,209	33,495	74,534	15,575	(21,316)
Hydro Plant - Oct 2014 In service	CAGW	9,755,198	115,393	450,423	127,147	(161,853)
Hydro Plant - Nov 2014 In service	CAGW	4,608,253	44,599	212,775	63,824	(80,218)
Total Hydro Plant allocated CAGW	-	70,228,004	1,591,204	19,626,957	6,844,748	(9,193,318)
	=					
Transmission U2 GSU Transformer Upgrade Replacement	JBG	3,263,130	29,849	199,868	64,524	(80,003)
Transmission Plant - Feb 2014 In service	CAGW	3,436,400	61,379	210,481	56,586	(70,004)
Transmission Plant - Oct 2014 In service	CAGW	4,683,461	38,639	286,862	94,203	(116,422)
Transmission Plant - Dec 2014 In service	CAGW	4,622,995	24,271	283,158	98,250	(120,184)
Transmission Plant - Mar 2015 In service	CAGW	7,950,000	5,963	99,375	35,451	(35,450)
Total Transmission Plant allocated CAGW	-	20,692,856	130,251	879,876	284,490	(342,060)
Distribution Plant - Aug 2014 In service	WA	8,416,403	147,014	388,608	91.687	(121,628)
Distribution Plant - Oct 2014 In service	WA	737,760	7,732	34,062	9.992	(12,618)
Distribution Plant - Nov 2014 In service	WA	1.397.614	14.648	64.531	18,931	(23,907)
Distribution Plant - Dec 2014 In service	WA	4,941,727	40,283	228,173	71,306	(88,892)
Total Distribution Plant allocated WA		15,493,504	209,677	715,374	191,916	(247,045)
General Plant - Jul 2014 In service	SO	4,707,434	198,088	792,731	225,673	(289,501)
General Plant - Aug 2014 In service	CAGW	1,232,444	29,064	207,544	67,735	(84,446)
Total All Plant	=	126,620,472	2,451,236	22,930,391	7,772,042	(10,367,766)

Adjustment to Rate Base:	ACCOUNT	<u>Type</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Current Assets:							
Other A/R	OWC143	RES	(42,209,225)	so	6.854%	(2,892,993)	
Accounts Payable	OWC232	RES	6,628,149	SO	6.854%	454,289	
Accounts Payable Accounts Payable	OWC232	RES	2,354,376	CAEE	0.000%	404,200	
		RES		CAGE	0.000%	-	
Accounts Payable	OWC232		77,171			-	
Accounts Payable	OWC232	RES	53,033	OR	Situs	. •	
Other Msc. Df. Crd.	OWC2533	RES	5,847,337	CAEE	0.000%	-	
Asset Retir. Oblig.	OWC230	RES	6,288,130	CAEE	0.000%	-	
ARO Reg Liability	OWC254105		993,714	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
		_	(19,947,512)			(2,438,704)	8.5.2
Materials and Supplies:		_					
Fuel Stock and Materials & Supplies	151	RES	(235,090,252)	CAEE	0.000%	=	
Fuel Stock and Materials & Supplies	151	RES	(2,167,697)	CAEW	22.741%	(492,964)	
Fuel Stock and Materials & Supplies	151	RES	(28,396,835)	JBE	22.612%	(6,421,184)	
Fuel Stock and Materials & Supplies	151	RES	-	SE	7.570%	-	
Tuoi otook and materiale a cappile			(265,654,785)			(6,914,149)	8.5.2
		-	(=33,331,133)			<u> </u>	
Fuel Stock and Materials & Supplies	154	RES	(102,361,109)	CAGE	0.000%		
Fuel Stock and Materials & Supplies	154	RES	(9,814,233)	WY-All	Situs		
Fuel Stock and Materials & Supplies	154	RES	(1,272,890)	WY-All	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(6,011,962)	JBG	22.954%	(1,379,979)	
	154	RES	(29,052,284)	OR	Situs	(1,319,919)	
Fuel Stock and Materials & Supplies						-	
Fuel Stock and Materials & Supplies	154	RES	(38,369,072)	UT	Situs	(4.540.000)	
Fuel Stock and Materials & Supplies	154	RES	(6,570,976)	CAGW	23.085%	(1,516,902)	
Fuel Stock and Materials & Supplies	154	RES	(1,384,856)	CA	Situs	- (4.070.074)	
Fuel Stock and Materials & Supplies	154	RES	(4,070,974)	WA	Situs	(4,070,974)	
Fuel Stock and Materials & Supplies	154	RES	(4,986,587)	ID	Situs		
Fuel Stock and Materials & Supplies	154	RES	1,954,894	SNPD	6.280%	122,774	
Fuel Stock and Materials & Supplies	154	RES	(94,252)	SO	6.854%	(6,460)	
Fuel Stock and Materials & Supplies	154	RES	(7,109,974)	CAEE	0.000%	-	
Fuel Stock and Materials & Supplies	154	RES	(953,022)	SG	7.906%	(75,343)	
		_	(210,097,297)			(6,926,885)	8.5.2
		_					
Prepayments:							
Prepaid Insurance	165	RES	(5,286,999)	SO	6.854%	(362,367)	
Prepaid Taxes	165	RES	(4,565,170)	GPS	6.854%	(312,894)	
Prepaid Taxes	165	RES	(305,496)	SO	6.854%	(20,938)	
Prepayments - Other	165	RES	(10,216,116)	so	6.854%	(700,206)	
Prepayments - Other	165	RES	(1,711,837)	SG	7.906%	(135,333)	
Prepayments - Other	165	RES	(138,088)	GPS	6.854%	(9,464)	
Prepayments - Other	165	RES	(2,749,236)	UT	Situs	-	
Prepayments - Other	165	RES	(214,356)	ID	Situs		
тораутель - Оте	100	1120	(217,000)	טי	Oitus		

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ending December 2013. This revised adjustment removes two additional miscellaneous rate base items that should have been removed in the original filing. Please see Ms. Natasha C. Siores' rebuttal testimony for details.

8.5.1

PacifiCorp Washington General Rate Case - December 2013 (cont.) Miscellaneous Rate Base - REVISED

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Prepayments (cont):							
Prepayments - Other	165	RES	(1,759,158)	OR	Situs		
Prepayments - Other	165	RES	(127,145)	WY-All	Situs	_ `	
Prepayments - Other	165	RES	(451,530)	CAGE	0.000%	-	
Prepayments - Other	165	RES	(3,448,227)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.741%	(922)	
Prepayments - Other	165	RES	(871,363)	CAGW	23.085%	(201,153)	
			(31,848,776)			(1,743,279)	8.5.2
Miscellaneous Deferred Debits:							
Miscellaneous Deferred Debits	186M	RES	(17,229,599)	SG	7.906%	(1,362,125)	
Miscellaneous Deferred Debits	186M	RES	(146,720)	so	6.854%	(10,056)	
Miscellaneous Deferred Debits	186M	RES	(15,144,522)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(15,261,705)	CAGW	23.085%	(3,523,147)	
Miscellaneous Deferred Debits	186M	RES	(23,095,834)	CAGE	0.000%	-	
			(70,878,380)			(4,895,328)	8.5.2
Miscellaneous Rate Base:							
Miscellaneous Rate Base	182M	RES	_	CA	Situs	_	
Miscellaneous Rate Base	182M	RES	_	WA	Situs	-	
Miscellaneous Rate Base	182M	RES	10,608,209	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(4,583,236)	CAGE	0.000%	_	
Miscellaneous Rate Base	182M	RES	83,320	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	219,737	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	(10,608,209)	SE	7.570%	(803,019)	
Miscellaneous Rate Base	182M	RES	(2,194,327)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(2,655,794)	WY-AII	Situs	-	
Miscellaneous Rate Base	182M	RES	(53,082)	WY-AII	Situs	-	
Miscellaneous Rate Base	182W	RES	(2,442,147)	ID	Situs	-	
Miscellaneous Rate Base	182W	RES	-	UT	Situs	-	
Miscellaneous Rate Base	182W	RES	(62,252)	WY-AII	Situs	-	
Miscellaneous Rate Base	182W	RES_	-	WY-All	Situs	-	
		_	(11,687,781)			(803,019)	8.5.2
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	Pg. 2.34
Miscellaneous Rate Base Deductions:							
Injuries and Damages Liability	2282	RES	49,004,854	so	6.854%	3,358,761	Pg 2.36
Pension and Benefits Provision	2283	RES	3,307,701	so	6.854%	226,708	Pg 2.36

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ending December 2013. This revised adjustment removes two additional miscellaneous rate base items that should have been removed in the original filing. Please see Ms. Natasha C. Siores' rebuttal testimony for details.

			Booked	
Description	Account	Factor	December 2013 AMA Balance	Ref.
Current Assets: Other A/R	143	so	42,209,225	
Accounts Payable	232	so	(6,628,149)	
Accounts Payable	232	CAEE	(2,354,376)	
Accounts Payable	232	CAGE	(77,171)	
Accounts Payable	232	OR	(53,033)	
Other Msc. Df. Crd.	2533	CAEE	(5,847,337)	
Asset Retir, Oblig.	230 254105	CAEE CAEE	(6,288,130) (993,714)	
ARO Reg Liability ARO Reg Liability	254105	CAGE	(19,803)	
Total Current Assets	204100	ONOL	19,947,512	Ref. 8.5
Materials and Supplies Fuel Stock	151	CAEE	235,090,252	
Fuel Stock	151	CAEW	2,167,697	
Fuel Stock	151	JBE	28,396,835	
Fuel Stock	151	SE		
			265,654,785	Ref. 8.5
Materials and Supplies	154	CAGE	102,361,109	
Materials and Supplies	154	WYP	9,814,233	
Materials and Supplies	154	WYU	1,272,890	
Materials and Supplies	154	JBG	6,011,962	
Materials and Supplies	154	OR	29,052,284	
Materials and Supplies	154	UT	38,369,072	
Materials and Supplies	154	CAGW	6,570,976	
Materials and Supplies	154	CA	1,384,856	
Materials and Supplies Materials and Supplies	154 154	WA IDU	4,070,974 4,986,587	
Materials and Supplies Materials and Supplies	154	SNPD	(1,954,894)	
Materials and Supplies	154	so	94,252	
Materials and Supplies	154	SNPPS	-	
Materials and Supplies	154	CAEE	7,109,974	
Materials and Supplies	154	SG	953,022	D-C 0 E
			210,097,297	Ref. 8.5
Prepayments:				
Prepaid Insurance	165	so	5,286,999	
Prepaid Taxes	165	GPS	4,565,170	
Prepaid Taxes	165	so	305,496	
Prepayments - Coal	165	CAEE	40.040.440	
Prepayments - Other	165 165	SO SG	10,216,116 1,711,837	
Prepayments - Other Prepayments - Other	165	GPS	138,088	
Prepayments - Other	165	UT	2,749,236	
Prepayments - Other	165	IDU	214,356	
Prepayments - Other	165	OR	1,759,158	
Prepayments - Other	165	WYP	127,145	
Prepayments - Other	165	CAGE	451,530	
Prepayments - Other	165	CAEE	3,448,227	
Prepayments - Other Prepayments - Other	165 165	CAEW CAGW	4,055 871,363	
Total Prepayments	103	CAGW	31,848,776	Ref. 8.5.1
Miscellaneous Deferred Debits:				
Miscellaneous Deferred Debits: Miscellaneous Deferred Debits	186M	SG	17.229.599	
Miscellaneous Deferred Debits	186M	so	146,720	
Miscellaneous Deferred Debits	186M	CAEE	15,144,522	
Miscellaneous Deferred Debits	186M	CAGW	15,261,705	
Miscellaneous Deferred Debits	186M	CAGE	23,095,834	
Total Miscellaneous Deferred Debits			70,878,380	Ref. 8.5.1
Miscellaneous Rate Base:				
Miscellaneous Rate Base	182M	CA	-	
Miscellaneous Rate Base	182M	WA	-	
Miscellaneous Rate Base	182M	CAEE	(10,608,209)	
Miscellaneous Rate Base	182M	CAGE	4,583,236	
Miscellaneous Rate Base	182M	IDU	(83,320)	
Miscellaneous Rate Base	182M	OR	(219,737)	
Miscellaneous Rate Base Miscellaneous Rate Base	182M 182M	SE UT	10,608,209	
Miscellaneous Rate Base Miscellaneous Rate Base	182M 182M	WYP	2,194,327 2,655,794	
Miscellaneous Rate Base	182M	WYU	53,082	
Miscellaneous Rate Base	182W	IDU	2,442,147	
Miscellaneous Rate Base	182W	UT	-,, -	
Miscellaneous Rate Base	182W	WYP	62,252	
Miscellaneous Rate Base	182W	WYU	41.007.501	Def of
Total Miscellaneous Rate Base			11,687,781	кет. 8.5.1

PacifiCorp Washington General Rate Case - December 2013 Misc. Asset Sales and Removals - REVISED

	ACCOUNT	<u>Type</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base: Remove St. Anthony EPIS - Hydro Remove St. Anthony EPIS - Trans Remove St. Anthony EPIS - Dist	332 353 361	RES RES RES	(2,098)	CAGE CAGE ID	0.000% 0.000% Situs	- - -	8.11.1 8.11.1 8.11.1
Adjustment to Depreciation Reserve: Remove St. Anthony Dep. Res Hydro Remove St. Anthony Dep. Res Trans Remove St. Anthony Dep. Res Dist		RES RES RES	- - - - -	CAGE CAGE ID	0.000% 0.000% Situs	:	8.11.1 8.11.1 8.11.1
Adjustment to Depreciation Expense: Remove Condit Dep. Exp Hydro	403HP	RES	-	CAGW	23.085%	-	8.11.1
Remove St. Anthony Dep. Exp Hydro Remove St. Anthony Dep. Exp Trans Remove St. Anthony Dep. Exp Dist		RES RES RES	(32,788) (1,667) (89) (34,544)	CAGE CAGE ID	0.000% 0.000% Situs	- - -	8.11.1 8.11.1 8.11.1
Adjustment to Expense: Remove Condit O&M Expense Remove St. Anthony O&M Expense Remove Snake Creek O&M Expense	539 539 539	RES RES RES	(30,255) (38,860) (852)	CAGW CAGE CAGE	23.085% 0.000% 0.000%	(6,984) - -	8.11.1 8.11.1 8.11.1
Adjustment to Tax: Schedule M Adjustment - St. Anthony Schedule M Adjustment - St. Anthony Schedule M Adjustment - St. Anthony	SCHMAT SCHMAT SCHMAT	RES RES RES	(32,788) (1,667) (89)	CAGE CAGE ID	0.000% 0.000% Situs	- -	
Deferred Income Tax Expense - St. Deferred Income Tax Expense - St. Deferred Income Tax Expense - St.	41110 41110 41110	RES	12,443 633 34	CAGE CAGE ID	0.000% 0.000% Situs	- , -	
ADIT - St. Anthony ADIT - St. Anthony ADIT - St. Anthony	282	RES RES RES	(6,222) (317) (17)	CAGE CAGE ID	0.000% 0.000% Situs	- - -	

Description of Adjustment

This adjusts the Company's filing for various assets that were sold or removed, including the sale of Snake Creek hydroelectric plant to Heber Light and Power Company, the removal of Deseret Power's portion of the Hunter unit 2 scrubber and turbine upgrade, the decommissioning of the Condit hydroelectric plant, and the sale of St. Anthony Hydro plant in Idaho. In the original adjustment, the expenses related to the Condit Dam were removed. As part of the original adjustment, the Company inadvertantly removed \$1,549,951 in depreciation expense that was not associated with the Condit Dam. Upon review, this expense represents the accrual of the hydro decommissioning for several of the Company's hydro plants and should not have been removed. This correction was identified in the Company's reponse to WUTC Data Request 60.

PacifiCorp Washington General Rate Case - December 2013 Misc Asset Sales and Removals - REVISED

	December 2013		
Rate Base:	Balance	Adjustment	
St. Anthony Hydro Project			
EPIS - Hydro	2,098	(2,098)	Ref. 8.11
EPIS - Trans	-	-	Ref. 8.11
EPIS - Dist	-	-	Ref. 8.11
Dep. Res Hydro	-	-	Ref. 8.11
Dep. Res Trans	-		Ref. 8.11
Dep. Res Dist	-	-	Ref. 8.11
	December 2013		
Depreciation Expense:	Balance	Adjustment	
Condit Hydroelectric Project			
Depreciation Expense - Hydro	-	-	Ref. 8.11
St. Anthony Hydro Project			
Depreciation Expense - Hydro	32,788	(32,788)	Ref. 8.11
Depreciation Expense - Trans	1,667	(1,667)	Ref. 8.11
Depreciation Expense - Dist	89	(89)	Ref. 8.11
	December 2013		
O&M Expense:	Balance	Adjustment	
Condit Hydroelectric Project			
O&M Expense	30,255	(30,255)	Ref. 8.11
St. Anthony Hydro Project			
O&M Expense	38,860	(38,860)	Ref. 8.11
Snake Creek			
O&M Expense	852	(852)	Ref. 8.11

PacifiCorp
Washington General Rate Case - December 2013
Misc Asset Sales and Removals - REVISED
Company's Response to Data Request WUTC 60

UE-140762/Pacific Power & Light Company August 21, 2014 WUTC Data Request 60

WUTC Data Request 60

REQUESTED BY: Kristen Russell

Re: Hydro Decommissioning - Adjustment 6.1

Please provide work-papers for adjustment 6.1 in the same format as UE-130043, including December 2013.

Response to WUTC Data Request 60

Please refer to Attachment WUTC 60 for the workpapers in the same format as Docket UE-130043, including December 2013. In reviewing the numbers for this response, the Company discovered that hydro decommissioning expense of \$1,549,951 was inadvertently removed as part of the Condit adjustment 8.11. The Company will correct the Condit expense removal in the rebuttal filing. The correction increases depreciation expense by approximately \$1.5 million on a total-company basis, or approximately \$0.36 million on a Washington-allocated basis.

PREPARER: Craig Larsen

SPONSOR: Natasha Siores

	ACCOUNT Type	TOTAL COMPANY	FACTOR		WASHINGTON ALLOCATED	REF#
Electric Plant In Service	ACCCCIVI Type	OOMI 71111	17101011	1710101170	ALLOGATED	1341 17
Steam Production	312 PRO	80,836	JBG	22.954%	18,555	
Steam Production	312 PRO	4,218	CAGW	23.085%	974	
Hydro Production	332 PRO	542,862	CAGW	23.085%	125,319	
Transmission Plant	355 PRO	25,224	JBG	22.954%	5,790	
Transmission Plant	355 PRO	159,956	CAGW	23.085%	36,926	
Distribution Plant	364 PRO		WA	Situs	119,765	
General Plant	397 PRO	36,388	SO	6.854%	2,494	
General Plant	397 PRO	9,527	CAGW	23.085%	2,199	
General Flant	391 FNO	978,776	CAGW	23.00376	312,021	9.1.2
		970,770			312,021	0.1.2
Depreciation Reserve						
Steam Production	108SP PRO	(1,918)	JBG	22.954%	(440)	
Hydro Production	108HP PRO	(12,983)	CAGW	23.085%	(2,997)	
Transmission Plant	108TP PRO	(231)	JBG	22.954%	(53)	
Transmission Plant	108TP PRO	(1,066)	CAGW	23.085%	(246)	
Distribution Plant	108360 PRO	(1,621)	WA	Situs	(1,621)	
General Plant	108GP PRO	(1,531)	SO	6.854%	(105)	
General Plant	108GP PRO	(225)	CAGW	23.085%	(52)	
		(19,574)			(5,514)	9.1.2
Depreciation Expense						
Steam Production	403SP PRO	1,918	JBG	22.954%	440	
Steam Production	403SP PRO	116	CAGW	23.085%	27	
Hydro Production	403HP PRO	12,300	CAGW	23.085%	2,839	
Transmission Plant	403TP PRO	231	JBG	22.954%	53	
Transmission Plant	403TP PRO		CAGW	23.085%	232	
Distribution Plant	403360 PRO	1,621	WA	Situs	1,621	
General Plant	403GP PRO	1,531	so	6.854%	105	
General Plant	403GP PRO	225	CAGW	23.085%	52	
		18,948			5,369	9.1.2
Net Power Costs						
Sales for Resale	447NPC PRO	749,960	CAGW	23.085%	173,127	
Purchased Power	555NPC PRO		CAGW	23.085%	405,000	
Purchased Power	555NPC PRO	117,265	CAEW	22.741%	26,668	
Wheeling Expenses	565NPC PRO		CAGW	23.085%	194,367	
Fuel Expenses	501NPC PRO	1,911,789	CAEW	22.741%	434,767	
Fuel Expenses	547NPC PRO	706,300	CAEW	22.741%	160,622	
		4,581,755			1,048,297	9.1.2

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 9.1.3. This factor is then applied to the generation related components of the revenue requirement.

This revised adjustment is updated for changes in Pro Forma Major Plant Additions Adj (8.4) and Pro Forma Net Power Cost Adj (5.1.1).

PacifiCorp
Washington General Rate Case - December 2013
(Cont.) Production Factor - REVISED

	ACCOUNT	<u>Type</u>	TOTAL COMPANY	FACTOR		WASHINGTON ALLOCATED	REF#
James River Royalty Offset Other Electric Revenue	456	PRO	22,766	CAGW	23.085%	5,256	9.1.2
Ancillary Services Revenue Other Electric Revenue	456	PRO	1,384	CAGW	23.085%	319	9.1.2
Renewable Energy Tax Credits Federal Taxes Federal Taxes		PRO PRO_	(206,220) 537,448 331,227	CAGW SG	23.085% 7.906%	(47,606) 42,489 (5,117)	9.1.2
Plant Additions - Tax Impacts	41010 41010 41010 282 282 282	PRO PRO PRO PRO PRO PRO	2,148 13,648 1,621 1,531 5,277 160,317 5,530 6,128 1,188 55,662 1,484 1,744 (1,595) (74,401) (1,910) (2,238) 176,135	JBG CAGW WA SO JBG CAGW WA SO JBG CAGW WA SO	22.954% 23.085% Situs 6.854% 22.954% 23.085% Situs 6.854% 22.954% 23.085% Situs 6.854% 22.954% 23.085% Situs 6.854%	493 3,151 1,621 105 1,211 37,009 5,530 420 273 12,850 1,484 120 (366) (17,175) (1,910) (153) 44,660	9.1.2

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 9.1.3. This factor is then applied to the generation related components of the revenue requirement.

This revised adjustment is updated for changes in Pro Forma Major Plant Additions Adj (8.4) and Pro Forma Net Power Cost Adj (5.1.1).

PacifiCorp Washington General Rate Case - December 2013 Production Factor Adjustment - REVISED

Production Factor Adjustment - REVISED		Before Producti Factor	on	After Production Factor		
Unadjusted / Per Books		Normaliza	ed .	Normalized		
Washington Ancillary Net Power Services Costs- FERC Function FERC Acct. Fact. Results Revenue Restating	5.1.1 Net Power Costs - Pro Forma - James River REVISED Royalty Offset Credit	8.4 Major Plant Washingt Additions - Allocate REVISED Results	d Production	Washington Allocated Results	Washington Allocated Production Factor Adjustment	Ref.
Electric Plant In Service Steam Production 310-317 JBG Steam Production 310-317 CAGW		2,400,399 2,400, 125,955 125,		2,418,954 126,929	18,555 974	9.1 9.1
Hydro Production 330-337 CAGW - Other Production 340-347 SG -		16,212,054 16,212,	054 100.773% - 100.773%	16,337,374	125,319	9.1 9.1
Other Production 340-347 CAGW -		Carlo Varia	100.773%	-	-	9.1
Transmission Plant 350-359 JBG - Transmission Plant 350-359 CAGW -		749,015 749, 4,776,922 4.776,		754,805 4,813,848	5,790 36,926	9.1 9.1
Distribution Plant 360-369 WA - General Plant 390-397 SO -		15,493,504 15,493, 322,644 322,		15,613,269 325,139	119,765 2,494	9.1 9.1
General Plant 390-397 CAGW		284,508 284,	08 100,773%	286,707	2,199	9.1
Depreciation Reserve		40,365,002 40,365,	002	40,677,024	312,021	9.1
Steam Production 108SP JBG -		(56,942) (56,		(57,382)	(440)	9.1
Hydro Production 108HP CAGW - Other Production 108OP CAGW -		(387,727) (387,	727) 100.773% - 100.773%	(390,724)	(2,997)	9.1 9.1
Transmission Plant 108TP JBG - Transmission Plant 108TP CAGW		(6,851) (6,		(6,904) (32,069)	(53) (246)	9.1 9.1
Distribution Plant 108P WA -		(31,823) (31, (209,677) (209,	377) 100.773%	(211,298)	(1,621)	9.1
General Plant		(13,577) (13, (6,709) (6.		(13,682) (6,761)	(105) (52)	9.1 9.1
		(713,307) (713,		(718,820)	(5,514)	9,1
Depreciation Expense Steam Production 403SP JBG -		56,942 56.	100.773%	57.382	440	9.1
Steam Production 403SP CAGW -		3,470 3.	170 100.773% 328 100.773%	3,497	27	9.1
Hydro Production 403HP CAGW - Other Production 403OP CAGW -		367,328 367,	- 100.773%	370,167	2,839	9.1 9.1
Transmission Plant 403TP JBG - Transmission Plant 403TP CAGW -		6,851 6, 30,068 30,		6,904 30,301	53 232	9.1 9.1
Distribution Plant 403DP WA -		209,677 209,		211,298	1,621	9.1
General Plant		13,577 13, 6,709 6,	577 100.773% 709 100.773%	13,682 6,761	105 52	9.1 9.1
		694,623 694,		699,992	5,369	9.1
Net Power Costs 447NPC CAGW 18,487,997 49,115,714	(45,206,892)	22,396,	319 100.773%	22,569,946	173,127	9.1.1
Purchased Power 555NPC CAGW 56,028,738 31,110,264 Purchased Power 555NPC CAEW (380,759)	(34,745,761) 3,830,640	52,393, 3,449.	242 100.773%	52,798,241 3,476,548	405,000 26,668	9.1.1 9.1.1
Purchased Power 555NPC WA 439,314 -	(439,314)		- 100.773%	-	-	9.1.1
Wheeling Expenses 565NPC CAGW 21,631,964 310,073 Wheeling Expenses 565NPC CAEW - -	3,202,485	25,144,	522 100.773% - 100.773%	25,338,889	194,367	9.1.1 9.1.1
Fuel Expenses 501NPC CAEW 44,526,458 2,396,809	9,320,869	56,244,	137 100.773%	56,678,904	434,767	9.1.1
Fuel Expenses 547NPC CAEW 29,422,893 3,783,848 133,180,611 - (11,514,720)	(12,427.660) 13,948,152	20,779,		20,939,704 136,662,340	160.622 1,048,297	9.1.1 9.1.1
James River Royalty Offset Other Electric Revenue 456 CAGW -	679,898	679,		685,154	5,256	9.1.1
Ancillary Services Revenue CAGW - 41,326 Other Electric Revenue 456 CAGW - 41,326		41,	326 100.773%	41,645	319	9.1.1
Renewable Energy Tax Credits Federal Taxes 40910 CAGW	(6.158.571	(6.158	571) 100.773%	(6.206.177)	(47.606)	9.1.1
Federal Taxes 40910 SE -	170,801,0)	(0,108,	- 100.773%	(0,200,177	(47,000)	9.1.1
Federal Taxes 40910 JBE - Federal Taxes 40910 SO -			- 100.773% - 100.773%	:		9.1.1 9.1.1
Federal Taxes 40910 SG -	5,496.654		100.773%	5,539,143	42,489	9.1.1
	(661,917) - (661,	917)	(667,033)	(5,117)	9.1.1
Plant Additions - Tax Impacts SCHMAT JBG		20.704	794 100.773%	84.007	493	9.1.1
SCHMAT CAGW -		63,794 63, 407,575 407,	575 100.773%	64,287 410,726	3,151	9.1.1
SCHMAT WA SCHMAT SO		209,677 209, 13,577 13.		211,298 13,682	1,621 105	9.1.1 9.1.1
SCHMDT JBG -		156,710 156,	710 100.773%	157,921	1,211	9.1.1
SCHMDT CAGW - SCHMDT WA		4,787,706 4,787, 715,374 715.		4,824,715 720,904	37,009 5,530	9.1.1 9.1.1
SCHMDT SO		54,333 54,	333 100.773%	54,753	420	9.1.1
41010 JBG - 41010 CAGW -		35,263 35, 1,662,303 1,662,		35,535 1,675,153	273 12,850	9.1.1 9.1.1
41010 WA 41010 SO		191,916 191,		193,400	1,484	9.1.1 9.1.1
41010 SO 282 JBG -		15,467 15, (47,356) (47,		15,587 (47,722)	120 (366)	9.1,1 9.1.1
282 CAGW - 282 WA		(2,221,899) (2,221, (247,045) (247,		(2,239,075 (248,955	(17,175) (1,910)	9.1.1 9.1.1
282 WA 282 SO		(19,842) (19,	342) 100.773%	(19,996)	(1,910) (153)	9.1.1
		5,777,552 5,777,	552 I	5.822.213	44,660	

Page 9.1.3

Washington Historical Normalized Retail Sales (12-Months Ended December 2013)

Washington

Actual MWh 4,092,688

Normalizing Adjustments (3,135) Temperature Normalization (79,392)

Normalized Retail Sales (MWh) 4,010,161 Numerator in Production Factor Calculation

Ref. 3.1.2

Forecast Loads Used for Production Factor (12-Months Ending March 2016)

Washington

Pro Forma Retail Sales (MWh) 3,979,401 Denominator in Production Factor Calculation

Production Factor 100.773% Ref. 9.1.2

Production Factor

Washington Historical Temperature Adjusted Load (at Sales) 4,010,161 MWh Washington Pro Forma 12-Months Ending March 2016 3,979,401 MWh

Production Factor 100.773%