

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**PACIFIC POWER & LIGHT
COMPANY,**

Respondent.

**DOCKETS UE-140762 and UE-140617
(consolidated)**

In the Matter of the Petition of

**PACIFIC POWER & LIGHT
COMPANY,**

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

DOCKET UE-131384 (consolidated)

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-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
1 Operating Revenues:							
2 General Business Revenues	317,700,180	3,905,479	321,605,659	-	321,605,659	31,938,957	353,544,616
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	18,487,997	49,115,714	67,603,712	(45,033,765)	22,569,946	-	-
5 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	-	-
7							
8 Operating Expenses:							
9 Steam Production	59,484,322	2,343,667	61,827,988	10,344,042	72,172,030	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	7,355,376	(28,190)	7,327,186	298,735	7,625,921	-	-
12 Other Power Supply	94,996,039	34,773,731	129,769,770	(42,681,698)	87,088,072	-	-
13 Transmission	27,085,771	303,886	27,389,657	3,609,907	30,999,564	-	-
14 Distribution	12,193,373	(371,810)	11,821,563	431,095	12,252,659	-	-
15 Customer Accounting	6,347,128	402,258	6,749,386	260,058	7,009,444	202,493	7,211,937
16 Customer Service & Info	11,445,807	(10,683,513)	762,294	28,600	790,898	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	13,226,426	(1,244,666)	11,981,761	361,201	12,342,962	-	-
19 Total O&M Expenses	232,134,241	25,495,364	257,629,605	(27,348,060)	230,281,545	-	-
20 Depreciation	42,465,252	1,567,179	44,032,431	671,872	44,704,303	-	-
21 Amortization	5,034,157	-	5,034,157	82,362	5,116,519	-	-
22 Taxes Other Than Income	21,700,554	(41,073)	21,659,481	(659,185)	21,000,296	1,300,874	22,301,169
23 Income Taxes - Federal	1,000,694	7,876,637	8,877,331	(8,672,160)	205,171	10,652,457	10,857,627
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	4,870,545	(1,355,704)	3,514,841	2,336,293	5,851,134	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	17,412	(3,490)	13,922	(776,049)	(762,127)	-	-
28 Total Operating Expenses:	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:							
33 Electric Plant in Service	1,647,982,661	63,205,959	1,711,188,620	40,677,024	1,751,865,644	-	-
34 Plant Held for Future Use	234,062	-	234,062	-	234,062	-	-
35 Misc Deferred Debits	13,696,536	(5,468,735)	8,227,801	(202,652)	8,025,149	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	1,743,279	(1,743,279)	(0)	-	(0)	-	-
39 Fuel Stock	6,914,149	(6,914,149)	(0)	-	(0)	-	-
40 Material & Supplies	6,926,885	(6,926,885)	0	-	0	-	-
41 Working Capital	2,438,704	28,579,779	31,018,483	-	31,018,483	-	-
42 Weatherization Loans	1,932,316	-	1,932,316	-	1,932,316	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,681,868,591	70,732,691	1,752,601,282	40,474,372	1,793,075,655	-	1,793,075,655
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(609,540,662)	(39,105,769)	(648,646,431)	(915,031)	(649,561,462)	-	-
48 Accum Prov For Amort	(46,230,330)	(1,507,887)	(47,738,217)	-	(47,738,217)	-	-
49 Accum Def Income Tax	(231,233,127)	(13,295,813)	(244,528,940)	(2,124,465)	(246,653,405)	-	-
50 Unamortized ITC	(248,421)	1,646	(246,775)	-	(246,775)	-	-
51 Customer Adv For Const	(7,410)	(481,414)	(488,824)	-	(488,824)	-	-
52 Customer Service Deposits	-	(3,361,134)	(3,361,134)	-	(3,361,134)	-	-
53 Misc Rate Base Deductions	(6,352,268)	3,501,826	(2,850,442)	(402,746)	(3,253,188)	-	-
54							
55 Total Rate Base Deductions	(893,612,219)	(54,248,545)	(947,860,764)	(3,442,242)	(951,303,006)	-	(951,303,006)
56							
57 Total Rate Base:	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							
62 TAX CALCULATION:							
63 Operating Revenue	46,261,017	20,366,406	66,627,423	(15,790,146)	50,837,277	30,435,591	81,272,868
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,560,992)	-	(3,560,992)	-	(3,560,992)	-	(3,560,992)
66 Interest	21,485,186	(1,371,904)	20,113,282	925,563	21,038,845	-	21,038,845
67 Schedule "M"	(9,707,042)	766,366	(8,940,676)	(6,156,082)	(15,096,758)	-	(15,096,758)
68 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							
70 State Income Taxes	-	-	-	-	-	-	-
71 Taxable Income	18,629,780	22,504,677	41,134,457	(22,871,791)	18,262,666	30,435,591	48,698,257
72							
73 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
Normalized Results of Operations - West Control Area
12 Months Ended DECEMBER 2013

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	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	<u>351,177,813</u>		
7			
8 Operating Expenses:			
9 Steam Production	72,172,030		
10 Nuclear Production	-		
11 Hydro Production	7,625,921		
12 Other Power Supply	87,088,072		
13 Transmission	30,999,564		
14 Distribution	12,252,659		
15 Customer Accounting	7,009,444	202,493	7,211,937
16 Customer Service & Info	790,894		
17 Sales	-		
18 Administrative & General	12,342,962		
19 Total O&M Expenses	<u>230,281,545</u>		
20 Depreciation	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:	<u>306,396,841</u>	<u>12,155,823</u>	<u>318,552,664</u>
29			
30 Operating Rev For Return:	<u>44,780,972</u>	<u>19,783,134</u>	<u>64,564,106</u>
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	31,018,483		
42 Weatherization Loans	1,932,316		
43 Misc Rate Base	-		
44 Total Electric Plant:	<u>1,793,075,655</u>	<u>-</u>	<u>1,793,075,655</u>
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	(246,775)		
51 Customer Adv For Const	(488,824)		
52 Customer Service Deposits	(3,361,134)		
53 Misc Rate Base Deductions	(3,253,188)		
54			
55 Total Rate Base Deductions	<u>(951,303,006)</u>	<u>-</u>	<u>(951,303,006)</u>
56			
57 Total Rate Base:	<u>841,772,649</u>	<u>-</u>	<u>841,772,649</u>
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			
65 Interest (AFUDC)	(3,560,992)	-	(3,560,992)
66 Interest	21,038,845	-	21,038,845
67 Schedule "M" Additions	64,740,045	-	64,740,045
68 Schedule "M" Deductions	79,836,802	-	79,836,802
69 Income Before Tax	<u>18,262,666</u>	<u>30,435,591</u>	<u>48,698,257</u>
70			
71 State Income Taxes	-	-	-
72 Taxable Income	<u>18,262,666</u>	<u>30,435,591</u>	<u>48,698,257</u>
73			
74 Federal Income Taxes + Other	<u>205,171</u>	<u>10,652,457</u>	<u>10,857,627</u>

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

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

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

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

WASHINGTON SUMMARY OF ADJUSTMENTS - TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Rate Base Adjustments (Tab 8)	Production Factor Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	3,905,479	3,905,479	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	4,081,949	-	-	3,908,822	-	-	-	173,127
5 Other Operating Revenues	(4,422,249)	(1,949,608)	(158,115)	679,898	-	-	(3,000,000)	5,575
6 Total Operating Revenues	3,565,180	1,955,872	(158,115)	4,588,720	-	-	(3,000,000)	178,702
7								
8 Operating Expenses:								
9 Steam Production	12,687,708	-	585,584	11,717,679	(50,322)	-	-	434,767
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	270,545	-	294,362	-	(16,833)	-	(6,984)	-
12 Other Power Supply	(7,907,967)	-	396,793	(8,887,983)	(9,067)	-	-	592,290
13 Transmission	3,913,793	(112,130)	323,681	3,512,558	(4,684)	-	-	194,367
14 Distribution	59,286	-	77,920	-	(18,634)	-	-	-
15 Customer Accounting	662,316	-	672,421	-	(10,104)	-	-	-
16 Customer Service & Info	(10,654,913)	-	(10,653,365)	-	(1,548)	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(883,464)	-	(1,031,264)	-	(20,966)	-	168,766	-
19 Total O&M Expenses	(1,852,695)	(112,130)	(9,333,868)	6,342,254	(132,158)	-	161,782	1,221,424
20 Depreciation	2,239,051	-	-	(428,046)	1,985,095	-	676,632	5,369
21 Amortization	82,362	-	-	-	-	-	82,362	-
22 Taxes Other Than Income	(700,259)	-	-	(41,073)	-	(659,186)	-	-
23 Income Taxes: Federal	(795,523)	723,120	2,791,506	(572,121)	(131,172)	(274,982)	(2,946,344)	(385,529)
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	980,590	295,256	-	113,105	(560,977)	(900,983)	2,019,462	14,725
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(779,539)	(776,049)	(7,660)	-	-	-	4,169	-
28 Total Operating Expenses:	(826,015)	130,198	(6,550,022)	5,414,119	1,160,789	(1,835,151)	(1,937)	855,990
29								
30 Operating Rev For Return:	4,391,194	1,825,674	6,391,907	(825,399)	(1,160,789)	1,835,151	(2,998,063)	(677,287)
31								
32 Rate Base:								
33 Electric Plant In Service	103,882,983	-	-	(28,327,256)	-	-	131,898,217	312,021
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(5,671,386)	-	-	-	-	-	(5,671,386)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(1,743,279)	-	-	-	-	-	(1,743,279)	-
39 Fuel Stock	(6,914,149)	-	-	-	-	-	(6,914,149)	-
40 Material & Supplies	(6,926,885)	-	-	-	-	-	(6,926,885)	-
41 Working Capital	28,579,779	-	-	-	-	-	28,579,779	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	111,207,064	-	-	(28,327,256)	-	-	139,222,298	312,021
45								
46 Deductions:								
47 Accum Prov For Deprec	(40,020,800)	-	-	18,631,294	(18,677,675)	-	(39,968,905)	(5,514)
48 Accum Prov For Amort	(1,507,887)	-	-	-	(1,507,887)	-	-	-
49 Accum Def Income Tax	(15,420,278)	152,821	-	1,126,971	598,381	(11,053,326)	(6,225,520)	(19,604)
50 Unamortized ITC	1,646	-	-	1,646	-	-	-	-
51 Customer Adv For Const	(481,414)	-	-	-	-	-	(481,414)	-
52 Customer Service Deposits	(3,361,134)	-	-	-	-	-	(3,361,134)	-
53 Miscellaneous Deductions	3,099,081	(402,746)	-	-	-	-	3,501,826	-
54								
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%
60 Estimated Price Change	(462,538)	(2,978,436)	(10,319,514)	271,687	(551,417)	(4,331,516)	16,317,674	1,128,984
61								
62 TAX CALCULATION:								
63 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)
64 Other Deductions	-	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-	-
66 Interest	(446,342)	-	-	-	-	(446,342)	-	-
67 Schedule "M" Additions	1,777,805	58	47,838	(52,188)	1,606,281	-	170,445	5,369
68 Schedule "M" Deductions	7,167,521	778,052	1,255,521	298,029	128,121	-	4,663,627	44,170
69 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	-	-	-	-	-	-	-	-
72 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								
74 Federal Income Taxes	(128,490)	723,120	2,791,506	(572,121)	(131,172)	386,935	(2,946,344)	(380,412)
75 Energy Tax Credits	(667,033)	-	-	-	-	(661,917)	-	(5,117)
76 Federal Income Taxes	(795,523)	723,120	2,791,506	(572,121)	(131,172)	(274,982)	(2,946,344)	(385,529)

WASHINGTON SUMMARY OF ADJUSTMENTS - RESTATING

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Rate Base Adjustments (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:							
9 Steam Production	2,343,667	-	(2,821)	2,396,809	(50,322)	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(28,190)	-	(4,373)	-	(16,833)	-	(6,984)
12 Other Power Supply	34,773,731	-	(111,315)	34,894,113	(9,067)	-	-
13 Transmission	303,886	(112,130)	110,627	310,073	(4,684)	-	-
14 Distribution	(371,810)	-	(353,176)	-	(18,634)	-	-
15 Customer Accounting	402,258	-	412,363	-	(10,104)	-	-
16 Customer Service & Info	(10,683,513)	-	(10,681,965)	-	(1,548)	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,244,666)	-	(1,392,465)	-	(20,966)	-	168,766
19 Total O&M Expenses	25,495,364	(112,130)	(12,023,125)	37,600,995	(132,158)	-	161,782
20 Depreciation	1,567,179	-	-	(428,046)	2,013,216	-	(17,991)
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(41,073)	-	-	(41,073)	-	-	-
23 Income Taxes: Federal	7,876,637	538,621	3,732,745	4,071,768	(86,330)	480,166	(860,334)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,355,704)	-	-	113,105	(620,272)	(900,983)	52,446
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(3,490)	-	(7,660)	-	-	-	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							
30 Operating Rev For Return:	13,845,473	1,000,295	8,139,924	7,798,966	(1,174,457)	420,816	(2,340,073)
31							
32 Rate Base:							
33 Electric Plant In Service	63,205,959	-	-	(28,327,256)	-	-	91,533,215
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(5,468,735)	-	-	-	-	-	(5,468,735)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(1,743,279)	-	-	-	-	-	(1,743,279)
39 Fuel Stock	(6,914,149)	-	-	-	-	-	(6,914,149)
40 Material & Supplies	(6,926,885)	-	-	-	-	-	(6,926,885)
41 Working Capital	28,579,779	-	-	-	-	-	28,579,779
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	70,732,691	-	-	(28,327,256)	-	-	99,059,947
45							
46 Deductions:							
47 Accum Prov For Deprec	(39,105,769)	-	-	18,631,294	(18,481,464)	-	(39,255,599)
48 Accum Prov For Amort	(1,507,887)	-	-	-	(1,507,887)	-	-
49 Accum Def Income Tax	(13,295,813)	-	-	1,126,971	620,272	(11,053,326)	(3,989,729)
50 Unamortized ITC	1,646	-	-	1,646	-	-	-
51 Customer Adv For Const	(481,414)	-	-	-	-	-	(481,414)
52 Customer Service Deposits	(3,361,134)	-	-	-	-	-	(3,361,134)
53 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							
57 Total Rate Base:	16,484,146	-	-	(8,567,345)	(19,369,080)	(11,053,326)	55,473,898
58							
59 Estimated ROE impact	3.12%	0.25%	2.00%	2.04%	-0.05%	0.25%	-1.19%
60 Estimated Price Change	(20,311,816)	(1,614,943)	(13,141,628)	(13,652,053)	(502,344)	(2,048,122)	10,647,273
61							
62 TAX CALCULATION:							
63 Operating Revenue	20,366,406	1,538,916	11,872,670	11,983,839	(1,881,058)	-	(3,147,960)
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-
66 Interest	(1,371,904)	-	-	-	-	(1,371,904)	-
67 Schedule "M" Additions	1,307,442	-	47,838	(52,188)	1,634,402	-	(322,610)
68 Schedule "M" Deductions	541,076	-	1,255,521	298,029	-	-	(1,012,474)
69 Income Before Tax	22,504,677	1,538,916	10,664,987	11,633,622	(246,656)	1,371,904	(2,458,096)
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 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 Income Taxes	7,876,637	538,621	3,732,745	4,071,768	(86,330)	480,166	(860,334)
75 Energy Tax Credits	-	-	-	-	-	-	-
76 Federal Income Taxes	7,876,637	538,621	3,732,745	4,071,768	(86,330)	480,166	(860,334)

WASHINGTON SUMMARY OF ADJUSTMENTS - PRO FORMA

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	(45,033,765)	-	-	(45,206,892)	-	-	-
5 Other Operating Revenues	1,214,559	529,085	-	679,898	-	-	-
6 Total Operating Revenues	<u>(43,819,207)</u>	<u>529,085</u>	<u>-</u>	<u>(44,526,994)</u>	<u>-</u>	<u>-</u>	<u>-</u>
7							
8 Operating Expenses:							
9 Steam Production	10,344,042	-	588,405	9,320,869	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	298,735	-	298,735	-	-	-	-
12 Other Power Supply	(42,681,698)	-	508,107	(43,782,095)	-	-	-
13 Transmission	3,609,907	-	213,054	3,202,485	-	-	-
14 Distribution	431,095	-	431,095	-	-	-	-
15 Customer Accounting	260,058	-	260,058	-	-	-	-
16 Customer Service & Info	28,600	-	28,600	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	361,201	-	361,201	-	-	-	-
19 Total O&M Expenses	<u>(27,348,060)</u>	<u>-</u>	<u>2,689,257</u>	<u>(31,258,740)</u>	<u>-</u>	<u>-</u>	<u>-</u>
20 Depreciation	671,872	-	-	-	(28,121)	-	694,623
21 Amortization	82,362	-	-	-	-	-	82,362
22 Taxes Other Than Income	(659,186)	-	-	-	-	(659,186)	-
23 Income Taxes: Federal	(8,672,160)	184,499	(941,240)	(4,643,889)	(44,842)	(755,149)	(2,086,011)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,336,293	295,256	-	-	59,295	-	1,967,016
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(776,049)	(776,049)	-	-	-	-	-
28 Total Operating Expenses:	<u>(34,364,928)</u>	<u>(296,294)</u>	<u>1,748,017</u>	<u>(35,902,629)</u>	<u>(13,668)</u>	<u>(1,414,335)</u>	<u>657,990</u>
29							
30 Operating Rev For Return:	<u>(9,454,279)</u>	<u>825,379</u>	<u>(1,748,017)</u>	<u>(8,624,365)</u>	<u>13,668</u>	<u>1,414,335</u>	<u>(657,990)</u>
31							
32 Rate Base:							
33 Electric Plant In Service	40,677,024	-	-	-	-	-	40,365,002
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(202,652)	-	-	-	-	-	(202,652)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	<u>40,474,372</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,162,351</u>
45							
46 Deductions:							
47 Accum Prov For Deprec	(915,031)	-	-	-	(196,210)	-	(713,307)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,124,465)	152,821	-	-	(21,891)	-	(2,235,791)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(402,746)	(402,746)	-	-	-	-	-
54							
55 Total Deductions:	<u>(3,442,242)</u>	<u>(249,925)</u>	<u>-</u>	<u>-</u>	<u>(218,101)</u>	<u>-</u>	<u>(2,949,098)</u>
56							
57 Total Rate Base:	<u>37,032,130</u>	<u>(249,925)</u>	<u>-</u>	<u>-</u>	<u>(218,101)</u>	<u>-</u>	<u>37,213,253</u>
58							
59 Estimated ROE impact	-2.74%	0.20%	-0.42%	-2.07%	0.01%	0.34%	-0.73%
60 Estimated Price Change	19,849,278	(1,363,493)	2,822,113	13,923,740	(49,073)	(2,283,395)	5,670,401
61							
62 TAX CALCULATION:							
63 Operating Revenue	(15,790,145)	1,305,134	(2,689,257)	(13,268,254)	28,121	659,186	(776,984)
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-
66 Interest	925,563	-	-	-	-	925,563	-
67 Schedule "M" Additions	470,363	58	-	-	(28,121)	-	493,055
68 Schedule "M" Deductions	6,626,445	778,052	-	-	128,121	-	5,676,101
69 Income Before Tax	<u>(22,871,790)</u>	<u>527,140</u>	<u>(2,689,257)</u>	<u>(13,268,254)</u>	<u>(128,121)</u>	<u>(266,377)</u>	<u>(5,960,030)</u>
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	<u>(22,871,790)</u>	<u>527,140</u>	<u>(2,689,257)</u>	<u>(13,268,254)</u>	<u>(128,121)</u>	<u>(266,377)</u>	<u>(5,960,030)</u>
73							
74 Federal Income Taxes	(8,005,126)	184,499	(941,240)	(4,643,889)	(44,842)	(93,232)	(2,086,011)
75 Energy Tax Credits	(667,033)	-	-	-	-	(661,917)	-
76 Federal Income Taxes	<u>(8,672,160)</u>	<u>184,499</u>	<u>(941,240)</u>	<u>(4,643,889)</u>	<u>(44,842)</u>	<u>(755,149)</u>	<u>(2,086,011)</u>

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

	Tab 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:							
General Business Revenues	3,905,479	(5,692,761)	(7,427,584)	17,025,825	-	-	-
Interdepartmental	-	-	-	-	-	-	-
Special Sales	4,081,949	-	-	-	-	-	-
Other Operating Revenues	(4,422,249)	-	-	-	(2,253,339)	235,094	41,326
Total Operating Revenues	3,565,180	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)	235,094
Operating Expenses:							
Steam Production	12,687,708	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-	-
Hydro Production	270,545	-	-	-	-	-	-
Other Power Supply	(7,907,967)	-	-	-	-	-	-
Transmission	3,913,793	-	-	-	-	(112,130)	-
Distribution	59,286	-	-	-	-	-	-
Customer Accounting	662,316	-	-	-	-	-	-
Customer Service & Info	(10,654,913)	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Administrative & General	(883,464)	-	-	-	-	-	-
Total O&M Expenses	(1,852,695)	-	-	-	-	(112,130)	-
Depreciation	2,239,051	-	-	-	-	-	-
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)	14,464
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net	980,590	-	-	-	295,256	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-
Misc Revenue & Expense	(779,539)	-	-	-	(776,049)	-	-
Total Operating Expenses:	(826,014)	(1,992,466)	(2,599,655)	5,959,039	(481,473)	(788,669)	9,399
Operating Rev For Return:	4,391,194	(3,700,295)	(4,827,930)	11,066,786	481,473	(1,464,670)	225,695
Rate Base:							
Electric Plant In Service	103,882,983	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-	-
Misc Deferred Debits	(5,671,386)	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-
Prepayments	(1,743,279)	-	-	-	-	-	-
Fuel Stock	(6,914,149)	-	-	-	-	-	-
Material & Supplies	(6,926,885)	-	-	-	-	-	-
Working Capital	28,579,779	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-	-
Total Electric Plant:	111,207,064	-	-	-	-	-	-
Rate Base Deductions:							
Accum Prov For Deprec	(40,020,800)	-	-	-	-	-	-
Accum Prov For Amort	(1,507,887)	-	-	-	-	-	-
Accum Def Income Tax	(15,420,278)	-	-	-	152,821	-	-
Unamortized ITC	1,646	-	-	-	-	-	-
Customer Adv For Const	(481,414)	-	-	-	-	-	-
Customer Service Deposits	(3,361,134)	-	-	-	-	-	-
Misc Rate Base Deductions	3,099,081	-	-	-	(402,746)	-	-
Total Rate Base Deductions	(57,690,787)	-	-	-	(249,925)	-	-
Total Rate Base:	53,516,277	-	-	-	(249,925)	-	-
Estimated Return on Equity Impact	0.379%	-0.907%	-1.184%	2.714%	0.121%	-0.359%	0.055%
Estimated Price Change	(462,538)	5,973,999	7,794,527	(17,866,946)	(808,270)	2,364,660	(364,377)
TAX CALCULATION:							
Operating Revenue	4,576,260	(5,692,761)	(7,427,584)	17,025,825	776,049	(2,253,339)	347,223
Other Deductions	-	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-	-
Interest	(446,342)	-	-	-	-	-	-
Schedule "M" Additions	1,777,805	-	-	-	58	-	-
Schedule "M" Deductions	7,167,521	-	-	-	778,052	-	-
Income Before Tax	(367,114)	(5,692,761)	(7,427,584)	17,025,825	(1,945)	(2,253,339)	347,223
State Income Taxes	-	-	-	-	-	-	-
Taxable Income	(367,114)	(5,692,761)	(7,427,584)	17,025,825	(1,945)	(2,253,339)	347,223
Federal Income Taxes Before Credits	(128,489)	(1,992,466)	(2,599,655)	5,959,039	(681)	(788,669)	121,528
Energy Tax Credits	(667,033)	-	-	-	-	-	-
Federal Income Taxes	(795,523)	(1,992,466)	(2,599,655)	5,959,039	(681)	(788,669)	121,528

PacifiCorp
 Washington General Rate Case - Decemb
 Summary of Total Adjustments
 Rebuttal Position

	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 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	-	-	-	-	-	-	-	-
Other Operating Revenues	1,423	25,889	-	-	-	-	(158,115)	-
Total Operating Revenues	1,423	25,889	-	-	-	-	(158,115)	-
Operating Expenses:								
Steam Production	-	-	-	(8,712)	225,878	-	(2,678)	-
Nuclear Production	-	-	-	-	-	-	-	-
Hydro Production	-	-	-	(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	-	-	(1,703)	(5,409)	140,246	-	-	-
Customer Service & Info Sales	-	-	(2,911)	(830)	21,520	(330)	-	(10,677,589)
Administrative & General	-	-	(9,144)	(11,243)	291,478	-	-	-
Total O&M Expenses	-	-	(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 Adj.	-	-	-	-	-	-	-	-
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 Rev For Return:	925	16,828	14,374	30,933	(801,979)	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	-	-	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-	-	-
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)	(49,940)	1,294,767	(5,605)	163,116	(11,178,058)
TAX CALCULATION:								
Operating Revenue	1,423	25,889	22,114	47,589	(1,233,813)	5,341	(155,437)	10,677,589
Other Deductions	-	-	-	-	-	-	-	-
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
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	-	-	-	-	-	-	-	-
Federal Income Taxes	498	9,061	7,740	16,656	(431,835)	1,869	(54,403)	3,753,899

PacifiCorp
 Washington General Rate Case - Decemb
 Summary of Total Adjustments
 Rebuttal Position

	Tab 4 - Operations & Maintenance						
	4.7	4.8	4.9	4.10	4.11	4.11.1	4.12
	Insurance Expense	Advertising	Memberships & Subscriptions	Uncollectible 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	-	-	-	-	8,569	-	-
Nuclear Production	-	-	-	-	-	-	-
Hydro Production	-	-	-	-	(343)	-	-
Other Power Supply	(39,319)	-	-	-	(61,551)	-	-
Transmission	118,385	-	-	-	(5,247)	-	-
Distribution	(313,797)	-	-	-	(29,261)	-	-
Customer Accounting	-	-	-	422,425	(2,949)	-	-
Customer Service & Info Sales	-	(305)	-	-	-	-	-
Administrative & General	(1,536,346)	(97)	1,497	-	825,130	(640,527)	-
Total O&M Expenses	(1,771,078)	(402)	1,497	422,425	734,347	(640,527)	-
Depreciation	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-	-
Income Taxes - Federal	180,445	141	(524)	(147,849)	(257,021)	224,184	-
Income Taxes - State	-	-	-	-	-	-	-
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)	-
Operating Rev For Return:	1,590,633	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:	-	-	-	-	-	-	-
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	0.390%	0.000%	0.000%	-0.067%	-0.117%	0.102%	0.000%
Estimated Price Change	(2,566,022)	(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	-	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-	-
Schedule "M" Deductions	1,255,521	-	-	-	-	-	-
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	-

PacifiCorp
 Washington General Rate Case - Decemb
 Summary of Total Adjustments
 Rebuttal Position

	Tab 4 - Operations & Maintenance					Tab 5 - Net 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	-	-	-	-	-	-	-
Special Sales	-	-	-	-	-	49,115,714	(45,206,892)
Other Operating Revenues	-	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	49,115,714	(45,206,892)
Operating Expenses:							
Steam Production	362,528	-	-	-	-	2,396,809	9,320,869
Nuclear Production	-	-	-	-	-	-	-
Hydro Production	26,033	168,232	-	-	-	-	-
Other Power Supply	-	382,058	-	-	-	34,894,113	(43,782,095)
Transmission	-	(1,513)	149,451	-	-	310,073	3,202,485
Distribution	-	-	(70,148)	242,188	-	-	-
Customer Accounting	-	-	-	119,811	-	-	-
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)
Depreciation	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-	-
Income Taxes - Federal	(135,996)	(192,072)	(27,756)	(126,353)	(19,620)	4,030,152	(4,881,853)
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-
Misc 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:							
Electric Plant In Service	-	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-	-
Rate Base Deductions:							
Accum Prov For Deprec	-	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	-	-	-
Unamortized ITC	-	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-	-
Estimated Return on Equity Impact	-0.062%	-0.087%	-0.013%	-0.058%	-0.009%	1.836%	-2.223%
Estimated Price Change	407,757	575,889	83,220	378,844	58,827	(12,083,577)	14,637,228
TAX CALCULATION:							
Operating Revenue	(388,561)	(548,778)	(79,303)	(361,009)	(56,057)	11,514,720	(13,948,152)
Other Deductions	-	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-	-
Income Before Tax	(388,561)	(548,778)	(79,303)	(361,009)	(56,057)	11,514,720	(13,948,152)
State Income Taxes	-	-	-	-	-	-	-
Taxable Income	(388,561)	(548,778)	(79,303)	(361,009)	(56,057)	11,514,720	(13,948,152)
Federal Income Taxes Before Credits	(135,996)	(192,072)	(27,756)	(126,353)	(19,620)	4,030,152	(4,881,853)
Energy Tax Credits	-	-	-	-	-	-	-
Federal Income Taxes	(135,996)	(192,072)	(27,756)	(126,353)	(19,620)	4,030,152	(4,881,853)

PacifiCorp
Washington General Rate Case - Decemb
Summary of Total Adjustments
Rebuttal Position

	Tab 5 - Net Power Cost		Tab 6 - Depreciation & 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	679,898	-	-	-	-	-
Total Operating Revenues	679,898	-	-	-	-	-
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	-	(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	-	-	-
Operating Rev For Return:	441,934	314,399	(3,781)	-	-	-
Rate Base:						
Electric Plant In Service	-	(28,327,256)	-	-	-	-
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:	-	(28,327,256)	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	-	18,631,294	(196,210)	(327,834)	(5,224,303)	(10,916,111)
Accum Prov For Amort	-	-	-	-	-	(1,507,887)
Accum Def Income Tax	-	1,126,971	(16,555)	-	-	-
Unamortized ITC	-	1,646	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
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	0.108%	0.187%	0.002%	0.004%	0.066%	0.159%
Estimated Price Change	(713,487)	(1,568,476)	(20,243)	(40,596)	(646,923)	(1,538,458)
TAX CALCULATION:						
Operating Revenue	679,898	469,119	-	-	-	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	(52,188)	-	-	-	-
Schedule "M" Deductions	-	298,029	128,121	-	-	-
Income Before Tax	679,898	118,902	(128,121)	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	679,898	118,902	(128,121)	-	-	-
Federal Income Taxes Before Credits	237,964	41,616	(44,842)	-	-	-
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	237,964	41,616	(44,842)	-	-	-

PacifiCorp
 Washington General Rate Case - Decemb
 Summary of Total Adjustments
 Rebuttal Position

	Tab 6 - Depreciation & 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 Depreciation - Depreciation Study	(Cont. 2) Vehicle Depreciation - Depreciation Study
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	(16,248)	(34,074)	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	(7,515)	(9,318)	-
Other Power Supply	-	-	-	(9,067)	-	-
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	-	-	-	-	-	-
Income Taxes - Federal	(704,626)	-	704,626	31,062	15,193	(132,585)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	(764,036)	-	-	143,764
Investment Tax Credit Adj.	-	-	-	-	-	-
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)
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	-	(2,013,216)	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
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 Rate Base:	-	(2,013,216)	764,036	-	-	(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
TAX CALCULATION:						
Operating Revenue	(2,013,216)	-	-	88,749	43,409	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
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)
State Income Taxes	-	-	-	-	-	-
Taxable Income	(2,013,216)	-	2,013,216	88,749	43,409	(378,814)
Federal Income Taxes Before Credits	(704,626)	-	704,626	31,062	15,193	(132,585)
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(704,626)	-	704,626	31,062	15,193	(132,585)

PacifiCorp
 Washington General Rate Case - Decemb
 Summary of Total Adjustments
 Rebuttal Position

	Tab 6 - Depn	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	-	-	-	-	-	-	-
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	(28,121)	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-
Taxes Other Than Income	-	-	108,255	-	-	39,804	-
Income Taxes - Federal	-	156,220	(37,889)	(661,917)	-	(13,931)	-
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net	10,672	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-	-
Total Operating Expenses:	(17,449)	156,220	70,366	(661,917)	-	25,873	-
Operating Rev For Return:	17,449	(156,220)	(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	(5,336)	-	-	-	(1,637,024)	-	(9,662,969)
Unamortized ITC	-	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-	-
Total Rate Base Deductions	(5,336)	-	-	-	(1,637,024)	-	(9,662,969)
Total Rate Base:	(5,336)	-	-	-	(1,637,024)	-	(9,662,969)
Estimated Return on Equity Impact	0.004%	-0.038%	-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	-	-	-	-	-	-	-
Income Before Tax	-	446,342	(108,255)	-	-	(39,804)	-
State Income Taxes	-	-	-	-	-	-	-
Taxable Income	-	446,342	(108,255)	-	-	(39,804)	-
Federal Income Taxes Before Credits	-	156,220	(37,889)	-	-	(13,931)	-
Energy Tax Credits	-	-	-	(661,917)	-	-	-
Federal Income Taxes	-	156,220	(37,889)	(661,917)	-	(13,931)	-

PacifiCorp
 Washington General Rate Case - Decemb
 Summary of Total Adjustments
 Rebuttal Position

	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 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	-	-	-	-	168,766	-	-
Total O&M Expenses	-	-	-	-	168,766	-	-
Depreciation	-	-	-	-	-	-	694,623
Amortization	-	-	-	-	-	-	-
Taxes Other Than Income	-	-	(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	-	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	-	-	-	-	-	-	-
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	-	246,667	-	(3,609,058)	(380,671)	-	-
Unamortized ITC	-	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	(481,414)	-
Customer Service Deposits	-	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-	-
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	0.100%	0.118%	0.129%	-0.358%	-0.039%	0.006%	-0.580%
Estimated Price Change	(658,135)	(765,926)	(847,125)	3,534,355	245,946	(59,613)	5,638,989
TAX CALCULATION:							
Operating Revenue	-	-	807,244	-	(168,766)	-	(694,623)
Other Deductions	-	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	(28,035)	(294,575)	-	-
Schedule "M" Deductions	-	-	-	(424,077)	(321,354)	-	-
Income Before Tax	-	-	807,244	396,042	(141,987)	-	(694,623)
State Income Taxes	-	-	-	-	-	-	-
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	-	-	282,536	138,615	(49,695)	-	(243,118)

PacifiCorp
 Washington General Rate Case - Decemb
 Summary of Total Adjustments
 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 - 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	-	-	-	-	-	-	-	(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	-	-	-	82,362	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-	-	-
Income Taxes - Federal	(1,756,825)	-	-	(86,068)	-	99,762	(1,459)	(1,050,000)
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes - Def Net	1,904,949	-	-	62,067	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-	4,169	-
Total Operating Expenses:	148,124	-	-	58,361	(17,991)	99,762	2,710	(1,050,000)
Operating Rev For Return:	(148,124)	-	-	(58,361)	17,991	(99,762)	(2,710)	(1,950,000)
Rate Base:								
Electric Plant In Service	-	-	-	-	(360,049)	-	-	-
Plant Held for Future Use	-	-	-	-	-	-	-	-
Misc Deferred Debits	-	-	(5,698,348)	(202,652)	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-	-
Prepayments	-	(1,541,203)	(202,075)	-	-	-	-	-
Fuel Stock	-	(6,914,149)	-	-	-	-	-	-
Material & Supplies	-	(6,926,885)	-	-	-	-	-	-
Working Capital	-	(2,438,704)	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-	-	-
Total Electric Plant:	-	(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	(2,536,143)	-	-	300,352	-	-	-	-
Unamortized ITC	-	-	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-	(3,361,134)	-
Misc Rate Base Deductions	-	-	3,585,469	-	-	(83,643)	-	-
Total Rate Base Deductions	(2,536,143)	-	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)	-
Estimated Return on Equity Impact	-0.004%	0.229%	0.029%	-0.016%	0.009%	-0.023%	0.042%	-0.478%
Estimated Price Change	(74,908)	(2,206,758)	(286,660)	106,320	(73,630)	150,705	(411,832)	3,148,208
TAX CALCULATION:								
Operating Revenue	-	-	-	(82,362)	17,991	-	(4,169)	(3,000,000)
Other Deductions	-	-	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Schedule "M" Additions	694,623	-	-	(201,567)	-	-	-	-
Schedule "M" Deductions	5,714,123	-	-	(38,022)	17,991	(285,034)	-	-
Income Before Tax	(5,019,500)	-	-	(245,907)	-	285,034	(4,169)	(3,000,000)
State Income Taxes	-	-	-	-	-	-	-	-
Taxable Income	(5,019,500)	-	-	(245,907)	-	285,034	(4,169)	(3,000,000)
Federal Income Taxes Before Credits	(1,756,825)	-	-	(86,068)	-	99,762	(1,459)	(1,050,000)
Energy Tax Credits	-	-	-	-	-	-	-	-
Federal Income Taxes	(1,756,825)	-	-	(86,068)	-	99,762	(1,459)	(1,050,000)

PacifiCorp
 Washington General Rate Case - Decemb
 Summary of Total Adjustments
 Rebuttal Position

	Tab 8 - Rate Base							
	8.11	8.12	8.12.1	8.12.2	8.12.3	8.12.4	8.12.5	8.12.6
		Adjust	(cont.) Adjust	(cont. 2)	(cont. 3)	(cont. 4)	(cont. 5)	(cont. 6)
	Misc. Asset	December	December	December	December	December	December	December
	Sales and	2013 AMA	2013 AMA	2013 AMA	2013 AMA	2013 AMA	2013 AMA	2013 AMA
	Removals -	to December	to December	to December	to December	to December	to December	to December
	REVISED	2013 Balance	2013 Balance	2013 Balance	2013 Balance	2013 Balance	2013 Balance	2013 Balance
Operating Revenues:								
General Business Revenues	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-	-	-
Operating Expenses:								
Steam Production	-	-	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-	-	-
Hydro Production	(6,984)	-	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-	-	-
Transmission	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-	-	-
Total O&M Expenses	(6,984)	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-	-	-
Income Taxes - Federal	2,444	-	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-	-	-
Total Operating Expenses:	(4,540)	-	-	-	-	-	-	-
Operating Rev For Return:	4,540	-	-	-	-	-	-	-
Rate Base:								
Electric Plant In Service	-	9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
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:	-	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	0.001%	-0.116%	-0.044%	-0.052%	-0.018%	-0.002%	-0.011%	-0.035%
Estimated Price Change	(7,329)	1,154,821	432,719	519,803	182,402	23,596	110,843	348,695
TAX CALCULATION:								
Operating Revenue	6,984	-	-	-	-	-	-	-
Other Deductions	-	-	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-	-	-
Income Before Tax	6,984	-	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-	-	-
Taxable Income	6,984	-	-	-	-	-	-	-
Federal Income Taxes Before Credits	2,444	-	-	-	-	-	-	-
Energy Tax Credits	-	-	-	-	-	-	-	-
Federal Income Taxes	2,444	-	-	-	-	-	-	-

PacifiCorp
Washington General Rate Case - Decemb
Summary of Total Adjustments
Rebuttal Position

	Tab 8 - RB	Tab 9 - Production Factor	
	8.13	9.1	9.1.1
	Investor Supplied Working Capital	Production Factor - REVISED	(Cont.) Production Factor - REVISED
Operating Revenues:			
General Business Revenues	-	-	-
Interdepartmental	-	-	-
Special Sales	-	173,127	-
Other Operating Revenues	-	-	5,575
Total Operating Revenues	-	173,127	5,575
Operating Expenses:			
Steam Production	-	434,767	-
Nuclear Production	-	-	-
Hydro Production	-	-	-
Other Power Supply	-	592,290	-
Transmission	-	194,367	-
Distribution	-	-	-
Customer Accounting	-	-	-
Customer Service & Info	-	-	-
Sales	-	-	-
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	-	-	-
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
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	31,018,483	-	-
Weatherization	-	-	-
Misc Rate Base	-	-	-
Total Electric Plant:	31,018,483	312,021	-
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	-	-	-
Total Rate Base Deductions	-	(5,514)	(19,604)
Total Rate Base:	31,018,483	306,508	(19,604)
Estimated Return on Equity Impact	-0.375%	-0.172%	0.002%
Estimated Price Change	3,841,004	1,143,675	(14,690)
TAX CALCULATION:			
Operating Revenue	-	(1,053,666)	5,575
Other Deductions	-	-	-
Interest (AFUDC)	-	-	-
Interest	-	-	-
Schedule "M" Additions	-	-	5,369
Schedule "M" Deductions	-	-	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)	(11,629)
Energy Tax Credits	-	-	(5,117)
Federal Income Taxes	-	(368,783)	(16,746)

	Tab 3 - Revenue						
	3.1	3.2	3.3	3.4	3.5	3.6	3.7
Total Restating 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:							
General Business Revenues	3,905,479	(5,692,761)	(7,427,584)	17,025,825			
Interdepartmental	-						
Special Sales	49,115,714						
Other Operating Revenues	(5,636,807)				(2,253,339)	(213,923)	
Total Operating Revenues	47,384,386	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)	(213,923)
Operating Expenses:							
Steam Production	2,343,667						
Nuclear Production	-						
Hydro Production	(28,190)						
Other Power Supply	34,773,731						
Transmission	303,886					(112,130)	
Distribution	(371,810)						
Customer Accounting	402,258						
Customer Service & Info	(10,683,513)						
Sales	-						
Administrative & General	(1,244,666)						
Total O&M Expenses	25,495,364	-	-	-	-	(112,130)	-
Depreciation	1,567,179						
Amortization	-						
Taxes Other Than Income	(41,073)						
Income Taxes - Federal	7,876,637	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)	(35,628)
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net	(1,355,704)						
Investment Tax Credit Adj.	-						
Misc Revenue & Expense	(3,490)						
Total Operating Expenses:	33,538,913	(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	63,205,959						
Plant Held for Future Use	-						
Misc Deferred Debits	(5,468,735)						
Elec Plant Acq Adj	-						
Nuclear Fuel	-						
Prepayments	(1,743,279)						
Fuel Stock	(6,914,149)						
Material & Supplies	(6,926,885)						
Working Capital	28,579,779						
Weatherization	-						
Misc Rate Base	-						
Total Electric Plant:	70,732,691	-	-	-	-	-	-
Rate Base Deductions:							
Accum Prov For Deprec	(39,105,769)						
Accum Prov For Amort	(1,507,887)						
Accum Def Income Tax	(13,295,813)						
Unamortized ITC	1,646						
Customer Adv For Const	(481,414)						
Customer Service Deposits	(3,361,134)						
Misc Rate Base Deductions	3,501,826						
Total Rate Base Deductions	(54,248,545)	-	-	-	-	-	-
Total Rate Base:	16,484,146	-	-	-	-	-	-
Estimated Return on Equity Impact	3.123%	-0.907%	-1.184%	2.714%	0.000%	-0.359%	-0.016%
Estimated Price Change	(20,311,816)	5,973,999	7,794,527	(17,866,946)	-	2,364,660	106,822
TAX CALCULATION:							
Operating Revenue	20,366,406	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)	(101,794)
Other Deductions	-						
Interest (AFUDC)	-						
Interest	(1,371,904)						
Schedule "M" Additions	1,307,442						
Schedule "M" Deductions	541,076						
Income Before Tax	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	7,876,637	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)	(35,628)
Energy Tax Credits	-						
Federal Income Taxes	7,876,637	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)	(35,628)

	Tab 4 - Operations & 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								
Other Operating Revenues		(11,430)					(158,115)	
Total Operating Revenues	-	(11,430)	-	-	-	-	(158,115)	-
Operating Expenses:								
Steam Production				(8,712)			(2,678)	
Nuclear Production								
Hydro Production				(4,029)				
Other Power Supply			(571)	(4,862)		(5,011)		
Transmission				(2,512)				
Distribution			(125)	(9,992)				
Customer Accounting			(1,703)	(5,409)				
Customer Service & Info Sales			(2,911)	(830)		(330)		(10,677,589)
Administrative & General			(9,144)	(11,243)				
Total O&M Expenses	-	-	(14,454)	(47,589)	-	(5,341)	(2,678)	(10,677,589)
Depreciation								
Amortization								
Taxes Other Than Income								
Income Taxes - Federal	-	(4,001)	7,740	16,656	-	1,869	(54,403)	3,753,899
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes - Def Net								
Investment Tax Credit Adj.								
Misc Revenue & Expense			(7,660)					
Total Operating Expenses:	-	(4,001)	(14,374)	(30,933)	-	(3,471)	(57,081)	(6,923,689)
Operating Rev For Return:	-	(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	-	-	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-	-	-
Estimated Return on Equity Impact	0.000%	-0.002%	0.004%	0.008%	0.000%	0.001%	-0.025%	1.698%
Estimated Price Change	-	11,995	(23,206)	(49,940)	-	(5,605)	163,116	(11,178,058)
TAX CALCULATION:								
Operating Revenue	-	(11,430)	22,114	47,589	-	5,341	(155,437)	10,677,589
Other Deductions								
Interest (AFUDC)								
Interest								
Schedule "M" Additions								47,838
Schedule "M" Deductions								
Income Before Tax	-	(11,430)	22,114	47,589	-	5,341	(155,437)	10,725,427
State Income Taxes	-	-	-	-	-	-	-	-
Taxable Income	-	(11,430)	22,114	47,589	-	5,341	(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	-	(4,001)	7,740	16,656	-	1,869	(54,403)	3,753,899
Federal Income Taxes	-	(4,001)	7,740	16,656	-	1,869	(54,403)	3,753,899

	Tab 4 - Operations & Maintenance						
	4.7	4.8	4.9	4.10	4.11	4.11.1	4.12
	Insurance Expense	Advertising	Memberships & Subscriptions	Uncollectible 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					8,569		
Nuclear Production					(343)		
Hydro Production					(61,551)		
Other Power Supply	(39,319)				(5,247)		
Transmission	118,385				(29,261)		
Distribution	(313,797)				(2,949)		
Customer Accounting				422,425			
Customer Service & Info Sales		(305)					
Administrative & General	(1,558,082)	(97)	1,497		825,130	(640,527)	
Total O&M Expenses	(1,792,813)	(402)	1,497	422,425	734,347	(640,527)	-
Depreciation							
Amortization							
Taxes Other Than Income							
Income Taxes - Federal	188,052	141	(524)	(147,849)	(257,021)	224,184	-
Income Taxes - State	-	-	-	-	-	-	-
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:	-	-	-	-	-	-	-
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%	0.000%
Estimated Price Change	(2,590,832)	(422)	1,570	443,294	770,625	(672,171)	-
TAX CALCULATION:							
Operating Revenue	1,792,813	402	(1,497)	(422,425)	(734,347)	640,527	-
Other Deductions							
Interest (AFUDC)							
Interest							
Schedule "M" Additions							
Schedule "M" Deductions	1,255,521						
Income Before Tax	537,292	402	(1,497)	(422,425)	(734,347)	640,527	-
State Income Taxes	-	-	-	-	-	-	-
Taxable Income	537,292	402	(1,497)	(422,425)	(734,347)	640,527	-
Federal Income Taxes Before Credits	188,052	141	(524)	(147,849)	(257,021)	224,184	-
Energy Tax Credits	-	-	-	-	-	-	-
Federal Income Taxes	188,052	141	(524)	(147,849)	(257,021)	224,184	-

	4.13.1	4.13.2	4.13.3	4.13.4	4.13.5	Tab 5 - Net Power Costs	
	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	5.1 Net Power Costs - Restating	5.1.1 Net Power Costs - Pro Forma - REVISED
Operating Revenues:							
General Business Revenues							
Interdepartmental							
Special Sales						49,115,714	
Other Operating Revenues							
Total Operating Revenues					-	49,115,714	-
Operating Expenses:							
Steam Production						2,396,809	
Nuclear Production							
Hydro Production							
Other Power Supply						34,894,113	
Transmission						310,073	
Distribution							
Customer Accounting							
Customer Service & Info							
Sales							
Administrative & General							
Total O&M Expenses					-	37,600,995	-
Depreciation							
Amortization							
Taxes Other Than Income							
Income Taxes - Federal					-	4,030,152	-
Income Taxes - State					-	-	-
Income Taxes - Def Net							
Investment Tax Credit Adj.							
Misc Revenue & Expense							
Total Operating Expenses:					-	41,631,146	-
Operating Rev For Return:						7,484,568	-
Rate Base:							
Electric Plant In Service							
Plant Held for Future Use							
Misc Deferred Debits							
Elec Plant Acq Adj							
Nuclear Fuel							
Prepayments							
Fuel Stock							
Material & Supplies							
Working Capital							
Weatherization							
Misc Rate Base							
Total Electric Plant:					-	-	-
Rate Base Deductions:							
Accum Prov For Deprec							
Accum Prov For Amort							
Accum Def Income Tax							
Unamortized ITC							
Customer Adv For Const							
Customer Service Deposits							
Misc Rate Base Deductions							
Total Rate Base Deductions					-	-	-
Total Rate Base:						-	-
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	0.000%	0.000%	1.836%	0.000%
Estimated Price Change	-	-	-	-	-	(12,083,577)	-
TAX CALCULATION:							
Operating Revenue						11,514,720	
Other Deductions							
Interest (AFUDC)							
Interest							
Schedule "M" Additions							
Schedule "M" Deductions							
Income Before Tax						11,514,720	
State Income Taxes							
Taxable Income						11,514,720	
Federal Income Taxes Before Credits						4,030,152	
Energy Tax Credits							
Federal Income Taxes						4,030,152	

	Tab 5 - Net Power Cost		Tab 6 - Depreciation & 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	-	-	-	-	-	-
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		(41,073)				
Income Taxes - Federal	-	41,616	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net		113,105				
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	(314,399)	-	-	-	-
Operating Rev For Return:	-	314,399	-	-	-	-
Rate Base:						
Electric Plant In Service		(28,327,256)				
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:	-	(28,327,256)	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec		18,631,294		(327,834)	(5,224,303)	(10,916,111)
Accum Prov For Amort						(1,507,887)
Accum Def Income Tax		1,126,971				
Unamortized ITC		1,646				
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
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)
Estimated Return on Equity Impact	0.000%	0.187%	0.000%	0.004%	0.066%	0.159%
Estimated Price Change	-	(1,568,476)	-	(40,596)	(646,923)	(1,538,458)
TAX CALCULATION:						
Operating Revenue	-	469,119	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions		(52,188)				
Schedule "M" Deductions		298,029				
Income Before Tax	-	118,902	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	118,902	-	-	-	-
Federal Income Taxes Before Credits	-	41,616	-	-	-	-
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	-	41,616	-	-	-	-

	Tab 6 - Depreciation & 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 Depreciation - Depreciation Study	(Cont. 2) Vehicle Depreciation - Depreciation Study
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production				(16,248)	(34,074)	
Nuclear Production						
Hydro Production				(7,515)	(9,318)	
Other Power Supply				(9,067)		
Transmission				(4,684)		
Distribution				(18,634)		
Customer Accounting				(10,088)	(16)	
Customer Service & Info Sales				(1,548)		
Administrative & General				(20,966)		
Total O&M Expenses	-	-	-	(88,749)	(43,409)	-
Depreciation	2,013,216					
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(704,626)	-	704,626	31,062	15,193	(132,585)
Income Taxes - State						
Income Taxes - Def Net			(764,036)			143,764
Investment Tax Credit Adj.						
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)
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		(2,013,216)				
Accum Prov For Amort						
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 Rate Base:	-	(2,013,216)	764,036	-	-	(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
TAX CALCULATION:						
Operating Revenue	(2,013,216)	-	-	88,749	43,409	-
Other Deductions						
Interest (AFUDC)						
Interest						
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)
State Income Taxes	-	-	-	-	-	-
Taxable Income	(2,013,216)	-	2,013,216	88,749	43,409	(378,814)
Federal Income Taxes Before Credits	(704,626)	-	704,626	31,062	15,193	(132,585)
Energy Tax Credits						
Federal Income Taxes	(704,626)	-	704,626	31,062	15,193	(132,585)

	Tab 6 - Depn	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	-	-	-	-	-	-	-
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	-	480,166	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net							
Investment Tax Credit Adj.							
Misc Revenue & Expense							
Total Operating Expenses:	-	480,166	-	-	-	-	-
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:	-	-	-	-	-	-	-
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 Rate Base Deductions	-	-	-	-	(1,637,024)	-	(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)
TAX CALCULATION:							
Operating Revenue	-	-	-	-	-	-	-
Other Deductions							
Interest (AFUDC)							
Interest		(1,371,904)					
Schedule "M" Additions							
Schedule "M" Deductions							
Income Before Tax	-	1,371,904	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-	-
Taxable Income	-	1,371,904	-	-	-	-	-
Federal Income Taxes Before Credits	-	480,166	-	-	-	-	-
Energy Tax Credits	-	-	-	-	-	-	-
Federal Income Taxes	-	480,166	-	-	-	-	-

	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 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					168,766		
Total O&M Expenses	-	-	-	-	168,766	-	-
Depreciation							
Amortization							
Taxes Other Than Income							
Income Taxes - Federal	-	-	-	138,615	(49,695)	-	-
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)	-	138,615	171,517	-	-
Operating Rev For Return:	407,649	493,334	-	(138,615)	(171,517)	-	-
Rate Base:							
Electric Plant In Service				69,500,553			
Plant Held for Future Use							
Misc Deferred Debits				98,976	130,637		
Elec Plant Acq Adj							
Nuclear Fuel							
Prepayments							
Fuel Stock							
Material & Supplies							
Working Capital							
Weatherization							
Misc Rate Base							
Total Electric Plant:	-	-	-	69,599,529	130,637	-	-
Rate Base Deductions:							
Accum Prov For Deprec				(39,255,599)			
Accum Prov For Amort		246,667		(3,609,058)	(380,671)		
Accum Def Income Tax							
Unamortized ITC							
Customer Adv For Const						(481,414)	
Customer Service Deposits							
Misc Rate Base Deductions							
Total Rate Base Deductions	-	246,667	-	(42,864,657)	(380,671)	(481,414)	-
Total Rate Base:	-	246,667	-	26,734,872	(250,034)	(481,414)	-
Estimated Return on Equity Impact	0.100%	0.118%	0.000%	-0.358%	-0.039%	0.006%	0.000%
Estimated Price Change	(658,135)	(765,926)	-	3,534,355	245,946	(59,613)	-
TAX CALCULATION:							
Operating Revenue	-	-	-	-	(168,766)	-	-
Other Deductions							
Interest (AFUDC)							
Interest							
Schedule "M" Additions				(28,035)	(294,575)		
Schedule "M" Deductions				(424,077)	(321,354)		
Income Before Tax	-	-	-	396,042	(141,987)	-	-
State Income Taxes	-	-	-	-	-	-	-
Taxable Income	-	-	-	396,042	(141,987)	-	-
Federal Income Taxes Before Credits	-	-	-	138,615	(49,695)	-	-
Energy Tax Credits	-	-	-	-	-	-	-
Federal Income Taxes	-	-	-	138,615	(49,695)	-	-

	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 - 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	-	-	-	-	-	-	-	(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	-	-	-	-	-	99,762	(1,459)	(1,050,000)
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes - Def Net								
Investment Tax Credit Adj.								
Misc Revenue & Expense							4,169	
Total Operating Expenses:	-	-	-	-	(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					(360,049)			
Plant Held for Future Use								
Misc Deferred Debits			(5,698,348)					
Elec Plant Acq Adj								
Nuclear Fuel								
Prepayments		(1,541,203)	(202,075)					
Fuel Stock		(6,914,149)						
Material & Supplies		(6,926,885)						
Working Capital		(2,438,704)						
Weatherization								
Misc Rate Base								
Total Electric Plant:	-	(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								
Customer Service Deposits							(3,361,134)	
Misc Rate Base Deductions			3,585,469			(83,643)		
Total Rate Base Deductions	-	-	3,585,469	-	-	(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	0.000%	0.229%	0.029%	0.000%	0.009%	-0.023%	0.042%	-0.478%
Estimated Price Change	-	(2,206,758)	(286,660)	-	(73,630)	150,705	(411,832)	3,148,208
TAX CALCULATION:								
Operating Revenue	-	-	-	-	17,991	-	(4,169)	(3,000,000)
Other Deductions								
Interest (AFUDC)								
Interest								
Schedule "M" Additions								
Schedule "M" Deductions					17,991	(285,034)		
Income Before Tax	-	-	-	-	-	285,034	(4,169)	(3,000,000)
State Income Taxes	-	-	-	-	-	-	-	-
Taxable Income	-	-	-	-	-	285,034	(4,169)	(3,000,000)
Federal Income Taxes Before Credits	-	-	-	-	-	99,762	(1,459)	(1,050,000)
Energy Tax Credits	-	-	-	-	-	-	-	-
Federal Income Taxes	-	-	-	-	-	99,762	(1,459)	(1,050,000)

	Tab 8 - Rate Base							
	8.11	8.12	8.12.1 (cont.)	8.12.2 (cont. 2)	8.12.3 (cont. 3)	8.12.4 (cont. 4)	8.12.5 (cont. 5)	8.12.6 (cont. 6)
		Adjust	Adjust	Adjust	Adjust	Adjust	Adjust	Adjust
		December	December	December	December	December	December	December
		2013 AMA	2013 AMA	2013 AMA	2013 AMA	2013 AMA	2013 AMA	2013 AMA
		Plant	Plant	Plant	Plant	Plant	Plant	Plant
		Balances to	Balances to	Balances to	Balances to	Balances to	Balances to	Balances to
		December	December	December	December	December	December	December
		2013 Balance	2013 Balance	2013 Balance	2013 Balance	2013 Balance	2013 Balance	2013 Balance
Misc. Asset Sales and Removals - REVISED								
Operating Revenues:								
General Business Revenues								
Interdepartmental								
Special Sales								
Other Operating Revenues								
Total Operating Revenues	-	-	-	-	-	-	-	-
Operating Expenses:								
Steam Production								
Nuclear Production								
Hydro Production	(6,984)							
Other Power Supply								
Transmission								
Distribution								
Customer Accounting								
Customer Service & Info								
Sales								
Administrative & General								
Total O&M Expenses	(6,984)	-	-	-	-	-	-	-
Depreciation								
Amortization								
Taxes Other Than Income								
Income Taxes - Federal	2,444	-	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes - Def Net								
Investment Tax Credit Adj.								
Misc Revenue & Expense								
Total Operating Expenses:	(4,540)	-	-	-	-	-	-	-
Operating Rev For Return:	4,540	-	-	-	-	-	-	-
Rate Base:								
Electric Plant In Service		9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
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:	-	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	0.001%	-0.116%	-0.044%	-0.052%	-0.018%	-0.002%	-0.011%	-0.035%
Estimated Price Change	(7,329)	1,154,821	432,719	519,803	182,402	23,596	110,843	348,695
TAX CALCULATION:								
Operating Revenue	6,984	-	-	-	-	-	-	-
Other Deductions								
Interest (AFUDC)								
Interest								
Schedule "M" Additions								
Schedule "M" Deductions								
Income Before Tax	6,984	-	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-	-	-
Taxable Income	6,984	-	-	-	-	-	-	-
Federal Income Taxes Before Credits	2,444	-	-	-	-	-	-	-
Energy Tax Credits								
Federal Income Taxes	2,444	-	-	-	-	-	-	-

	Tab 8 - RB	Tab 9 - Production Factor	
	8.13	9.1	9.1.1
Investor Supplied Working Capital		Production Factor - REVISED	(Cont.) Production Factor - REVISED
Operating Revenues:			
General Business Revenues			
Interdepartmental			
Special Sales			
Other Operating Revenues			
Total Operating Revenues	-	-	-
Operating Expenses:			
Steam Production			
Nuclear Production			
Hydro Production			
Other Power Supply			
Transmission			
Distribution			
Customer Accounting			
Customer Service & Info Sales			
Administrative & General			
Total O&M Expenses	-	-	-
Depreciation			
Amortization			
Taxes Other Than Income			
Income Taxes - Federal	-	-	-
Income Taxes - State	-	-	-
Income Taxes - Def Net			
Investment Tax Credit Adj.			
Misc Revenue & Expense			
Total Operating Expenses:	-	-	-
Operating Rev For Return:	-	-	-
Rate Base:			
Electric Plant In Service			
Plant Held for Future Use			
Misc Deferred Debits			
Elec Plant Acq Adj			
Nuclear Fuel			
Prepayments			
Fuel Stock			
Material & Supplies			
Working Capital	31,018,483		
Weatherization			
Misc Rate Base			
Total Electric Plant:	31,018,483	-	-
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:	31,018,483	-	-
Estimated Return on Equity Impact	-0.375%	0.000%	0.000%
Estimated Price Change	3,841,004	-	-
TAX CALCULATION:			
Operating Revenue	-	-	-
Other Deductions			
Interest (AFUDC)			
Interest			
Schedule "M" Additions			
Schedule "M" Deductions			
Income Before Tax	-	-	-
State Income Taxes	-	-	-
Taxable Income	-	-	-
Federal Income Taxes Before Credits	-	-	-
Energy Tax Credits			
Federal Income Taxes	-	-	-

	Tab 3 - Revenue						
	3.1	3.2	3.3	3.4	3.5	3.6	3.7
Total Pro Forma 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:							
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	10,344,042						
Nuclear Production	-						
Hydro Production	298,735						
Other Power Supply	(42,681,698)						
Transmission	3,609,907						
Distribution	431,095						
Customer Accounting	260,058						
Customer Service & Info Sales	28,600						
Administrative & General	361,201						
Total O&M Expenses	(27,348,060)	-	-	-	-	-	-
Depreciation	671,872						
Amortization	82,362						
Taxes Other Than Income	(659,185)						
Income Taxes - Federal	(8,672,160)			(681)		157,156	14,464
Income Taxes - State	-						
Income Taxes - Def Net	2,336,293			295,256			
Investment Tax Credit Adj.	-						
Misc Revenue & Expense	(776,049)			(776,049)			
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)	-	-	-
Estimated Return on Equity Impact	-2.659%	0.000%	0.000%	0.000%	0.121%	0.000%	0.072%
Estimated Price Change	19,849,279	-	-	-	(808,270)	-	(471,200)
TAX CALCULATION:							
Operating Revenue	(15,790,146)			776,049		449,017	41,326
Other Deductions	-						
Interest (AFUDC)	-						
Interest	925,563						
Schedule "M" Additions	470,363			58			
Schedule "M" Deductions	6,626,445			778,052			
Income Before Tax	(22,871,791)	-	-	(1,945)	-	449,017	41,326
State Income Taxes	-						
Taxable Income	(22,871,791)	-	-	(1,945)	-	449,017	41,326
Federal Income Taxes Before Credits	(8,005,126)			(681)		157,156	14,464
Energy Tax Credits	(667,033)						
Federal Income Taxes	(8,672,160)	-	-	(681)	-	157,156	14,464

Operating Revenues:
 General Business Revenues
 Interdepartmental
 Special Sales
 Other Operating Revenues
 Total Operating Revenues

Operating Expenses:
 Steam Production
 Nuclear Production
 Hydro Production
 Other Power Supply
 Transmission
 Distribution
 Customer Accounting
 Customer Service & Info
 Sales
 Administrative & General
 Total O&M Expenses
 Depreciation
 Amortization
 Taxes Other Than Income
 Income Taxes - Federal
 Income Taxes - State
 Income Taxes - Def Net
 Investment Tax Credit Adj.
 Misc Revenue & Expense
 Total Operating Expenses:

Operating Rev For Return:

Rate Base:
 Electric Plant In Service
 Plant Held for Future Use
 Misc Deferred Debits
 Elec Plant Acq Adj
 Nuclear Fuel
 Prepayments
 Fuel Stock
 Material & Supplies
 Working Capital
 Weatherization
 Misc Rate Base
 Total Electric Plant:

Rate Base Deductions:
 Accum Prov For Deprec
 Accum Prov For Amort
 Accum Def Income Tax
 Unamortized ITC
 Customer Adv For Const
 Customer Service Deposits
 Misc Rate Base Deductions

Total Rate Base Deductions

Total Rate Base:

Estimated Return on Equity Impact
 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 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 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								
Other Operating Revenues	1,423	37,319						
Total Operating Revenues	1,423	37,319	-	-	-	-	-	-
Operating Expenses:								
Steam Production					225,878			
Nuclear Production								
Hydro Production					104,470			
Other Power Supply					126,049			
Transmission					65,116			
Distribution					259,056			
Customer Accounting					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								
Total Operating Expenses:	498	13,062	-	-	801,979	-	-	-
Operating Rev For Return:	925	24,257	-	-	(801,979)	-	-	-
Rate Base:								
Electric Plant In Service								
Plant Held for Future Use								
Misc Deferred Debits								
Elec Plant Acq Adj								
Nuclear Fuel								
Prepayments								
Fuel Stock								
Material & Supplies								
Working Capital								
Weatherization								
Misc Rate Base								
Total Electric Plant:	-	-	-	-	-	-	-	-
Rate Base Deductions:								
Accum Prov For Deprec								
Accum Prov For Amort								
Accum Def Income Tax								
Unamortized ITC								
Customer Adv For Const								
Customer Service Deposits								
Misc Rate Base Deductions								
Total Rate Base Deductions	-	-	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-	-	-
Estimated Return on Equity Impact	0.000%	0.006%	0.000%	0.000%	-0.197%	0.000%	0.000%	0.000%
Estimated Price Change	(1,494)	(39,163)	-	-	1,294,767	-	-	-
TAX CALCULATION:								
Operating Revenue	1,423	37,319	-	-	(1,233,813)	-	-	-
Other Deductions								
Interest (AFUDC)								
Interest								
Schedule "M" Additions								
Schedule "M" Deductions								
Income Before Tax	1,423	37,319	-	-	(1,233,813)	-	-	-
State Income Taxes	-	-	-	-	-	-	-	-
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)	-	-	-

	Tab 4 - Operations & Maintenance						
	4.7	4.8	4.9	4.10	4.11	4.11.1	4.12
	Insurance Expense	Advertising	Memberships & Subscriptions	Uncollectible 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	21,736						
Total O&M Expenses	21,736	-	-	-	-	-	-
Depreciation							
Amortization							
Taxes Other Than Income							
Income Taxes - Federal	(7,607.465)	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net							
Investment Tax Credit Adj.							
Misc Revenue & Expense							
Total Operating Expenses:	14,128	-	-	-	-	-	-
Operating Rev For Return:	(14,128)	-	-	-	-	-	-
Rate Base:							
Electric Plant In Service							
Plant Held for Future Use							
Misc Deferred Debits							
Elec Plant Acq Adj							
Nuclear Fuel							
Prepayments							
Fuel Stock							
Material & Supplies							
Working Capital							
Weatherization							
Misc Rate Base							
Total Electric Plant:	-	-	-	-	-	-	-
Rate Base Deductions:							
Accum Prov For Deprec							
Accum Prov For Amort							
Accum Def Income Tax							
Unamortized ITC							
Customer Adv For Const							
Customer Service Deposits							
Misc Rate Base Deductions							
Total Rate Base Deductions	-	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-	-
Estimated Return on Equity Impact	-0.003%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Estimated Price Change	22,809	-	-	-	-	-	-
TAX CALCULATION:							
Operating Revenue	(21,736)	-	-	-	-	-	-
Other Deductions							
Interest (AFUDC)							
Interest							
Schedule "M" Additions							
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)	-	-	-	-	-	-

	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	362,528						9,320,869
Nuclear Production							
Hydro Production	26,033	168,232					(43,782,095)
Other Power Supply		382,058					3,202,485
Transmission		(1,513)	149,451				
Distribution			(70,148)	242,188			
Customer Accounting				119,811			
Customer Service & Info				(990)			
Sales					8,070		
Administrative & General					47,987		
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	(135,996)	(192,072)	(27,756)	(126,353)	(19,620)	-	(4,881,853)
Income Taxes - State							
Income Taxes - Def Net							
Investment Tax Credit Adj.							
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	-	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-	-
Estimated Return on Equity Impact	-0.062%	-0.087%	-0.013%	-0.058%	-0.009%	0.000%	-2.223%
Estimated Price Change	407,757	575,889	83,220	378,844	58,827	-	14,637,228
TAX CALCULATION:							
Operating Revenue	(388,561)	(548,778)	(79,303)	(361,009)	(56,057)	-	(13,948,152)
Other Deductions							
Interest (AFUDC)							
Interest							
Schedule "M" Additions							
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)

	Tab 5 - Net Power Costs		Tab 6 - Depreciation & Amortization			
	5.2	5.3	6.1	6.2	6.2.1	6.2.2
					(cont.)	(cont. 2)
				Depreciation and Amortization Reserve to December 2013	Depreciation and Amortization Reserve to December 2013	Depreciation and Amortization Reserve to December 2013
				Balance - REVISED	Balance - REVISED	Balance - REVISED
James River Royalty Offset		Colstrip #3 Removal	Hydro Decommission-ing			
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues	679,898					
Total Operating Revenues	679,898	-	-	-	-	-
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	237,964	-	(44,842)	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net			48,623			
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	237,964	-	3,781	-	-	-
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						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec			(196,210)			
Accum Prov For Amort			(16,555)			
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	(212,765)	-	-	-
Total Rate Base:	-	-	(212,765)	-	-	-
Estimated Return on Equity Impact	0.108%	0.000%	0.002%	0.000%	0.000%	0.000%
Estimated Price Change	(713,487)	-	(20,243)	-	-	-
TAX CALCULATION:						
Operating Revenue	679,898	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions			128,121			
Income Before Tax	679,898	-	(128,121)	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	679,898	-	(128,121)	-	-	-
Federal Income Taxes Before Credits	237,964	-	(44,842)	-	-	-
Energy Tax Credits						
Federal Income Taxes	237,964	-	(44,842)	-	-	-

	Tab 6 - Depreciation & 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 Depreciation - Depreciation Study	(Cont. 2) Vehicle Depreciation - Depreciation Study
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	-	-
Operating Rev For Return:	-	-	-	-	-	-
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
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 6 - Depn	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	-	-	-	-	-	-	-
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	(28,121)						
Amortization							
Taxes Other Than Income			108,255			39,804	
Income Taxes - Federal	-	(323,947)	(37,889)	(661,917)	-	(13,931)	-
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net	10,672						
Investment Tax Credit Adj.							
Misc Revenue & Expense							
Total Operating Expenses:	(17,449)	(323,947)	70,366	(661,917)	-	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	(5,336)						
Unamortized ITC							
Customer Adv For Const							
Customer Service Deposits							
Misc Rate Base Deductions							
Total Rate Base Deductions	(5,336)	-	-	-	-	-	-
Total Rate Base:	(5,336)	-	-	-	-	-	-
Estimated Return on Equity Impact	0.004%	0.079%	-0.017%	0.162%	0.000%	-0.006%	0.000%
Estimated Price Change	(28,831)	(523,001)	113,603	(1,068,642)	-	41,770	-
TAX CALCULATION:							
Operating Revenue	28,121	-	(108,255)	-	-	(39,804)	-
Other Deductions							
Interest (AFUDC)							
Interest		925,563					
Schedule "M" Additions	(28,121)						
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	-			(661,917)			
Federal Income Taxes	-	(323,947)	(37,889)	(661,917)	-	(13,931)	-

Operating Revenues:
 General Business Revenues
 Interdepartmental
 Special Sales
 Other Operating Revenues
 Total Operating Revenues

Operating Expenses:
 Steam Production
 Nuclear Production
 Hydro Production
 Other Power Supply
 Transmission
 Distribution
 Customer Accounting
 Customer Service & Info
 Sales
 Administrative & General
 Total O&M Expenses
 Depreciation
 Amortization
 Taxes Other Than Income
 Income Taxes - Federal
 Income Taxes - State
 Income Taxes - Def Net
 Investment Tax Credit Adj.
 Misc Revenue & Expense
 Total Operating Expenses:

Operating Rev For Return:

Rate Base:
 Electric Plant In Service
 Plant Held for Future Use
 Misc Deferred Debits
 Elec Plant Acq Adj
 Nuclear Fuel
 Prepayments
 Fuel Stock
 Material & Supplies
 Working Capital
 Weatherization
 Misc Rate Base
 Total Electric Plant:

Rate Base Deductions:
 Accum Prov For Deprec
 Accum Prov For Amort
 Accum Def Income Tax
 Unamortized ITC
 Customer Adv For Const
 Customer Service Deposits
 Misc Rate Base Deductions

Total Rate Base Deductions

Total Rate Base:

Estimated Return on Equity Impact
 Estimated Price Change

TAX CALCULATION:
 Operating Revenue
 Other Deductions
 Interest (AFUDC)
 Interest
 Schedule "M" Additions
 Schedule "M" Deductions
 Income Before Tax

State Income Taxes
 Taxable Income

Federal Income Taxes Before Credits
 Energy Tax Credits
 Federal Income Taxes

	Tab 7 - Taxes			Tab 8 - 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							694,623
Amortization							
Taxes Other Than Income			(807,244)				
Income Taxes - Federal	-	-	282,536	-	-	-	(243,118)
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net							
Investment Tax Credit Adj.							
Misc Revenue & Expense							
Total Operating Expenses:	-	-	(524,709)	-	-	-	451,505
Operating Rev For Return:	-	-	524,709	-	-	-	(451,505)
Rate Base:							
Electric Plant In Service							40,365,002
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:	-	-	-	-	-	-	40,365,002
Rate Base Deductions:							
Accum Prov For Deprec							(713,307)
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	-	-	-	-	-	-	(713,307)
Total Rate Base:	-	-	-	-	-	-	39,651,696
Estimated Return on Equity Impact	0.000%	0.000%	0.129%	0.000%	0.000%	0.000%	-0.580%
Estimated Price Change	-	-	(847,125)	-	-	-	5,638,989
TAX CALCULATION:							
Operating Revenue	-	-	807,244	-	-	-	(694,623)
Other Deductions							
Interest (AFUDC)							
Interest							
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	-	-	282,536	-	-	-	(243,118)
Energy Tax Credits							
Federal Income Taxes	-	-	282,536	-	-	-	(243,118)

	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 - 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	(1,756,825)	-	-	(86,068)	-	-	-	-
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes - Def Net	1,904,949	-	-	62,067	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
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	-	-	-	(202,652)	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-	-	-
Total Electric Plant:	-	-	-	(202,652)	-	-	-	-
Rate Base Deductions:								
Accum Prov For Deprec	-	-	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-	-	-
Accum Def Income Tax	(2,536,143)	-	-	300,352	-	-	-	-
Unamortized ITC	-	-	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-	-	-
Total Rate Base Deductions	(2,536,143)	-	-	300,352	-	-	-	-
Total Rate Base:	(2,536,143)	-	-	97,700	-	-	-	-
Estimated Return on Equity Impact	-0.004%	0.000%	0.000%	-0.016%	0.000%	0.000%	0.000%	0.000%
Estimated Price Change	(74,908)	-	-	106,320	-	-	-	-
TAX CALCULATION:								
Operating Revenue	-	-	-	(82,362)	-	-	-	-
Other Deductions	-	-	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Schedule "M" Additions	694,623	-	-	(201,567)	-	-	-	-
Schedule "M" Deductions	5,714,123	-	-	(38,022)	-	-	-	-
Income Before Tax	(5,019,500)	-	-	(245,907)	-	-	-	-
State Income Taxes	-	-	-	-	-	-	-	-
Taxable Income	(5,019,500)	-	-	(245,907)	-	-	-	-
Federal Income Taxes Before Credits	(1,756,825)	-	-	(86,068)	-	-	-	-
Energy Tax Credits	-	-	-	-	-	-	-	-
Federal Income Taxes	(1,756,825)	-	-	(86,068)	-	-	-	-

	Tab 8 - RB	Tab 9 - Production Factor	
	8.13	9.1	9.1.1
	Investor Supplied Working Capital	Production Factor - REVISED	(Cont.) Production Factor - REVISED
Operating Revenues:			
General Business Revenues			
Interdepartmental			
Special Sales		173,127	
Other Operating Revenues			5,575
Total Operating Revenues	-	173,127	5,575
Operating Expenses:			
Steam Production		434,767	
Nuclear Production			
Hydro Production			
Other Power Supply		592,290	
Transmission		194,367	
Distribution			
Customer Accounting			
Customer Service & Info			
Sales			
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	-		
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
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	-
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			
Total Rate Base Deductions	-	(5,514)	(19,604)
Total Rate Base:	-	306,508	(19,604)
Estimated Return on Equity Impact	0.000%	-0.172%	0.002%
Estimated Price Change	-	1,143,675	(14,690)
TAX CALCULATION:			
Operating Revenue	-	(1,053,666)	5,575
Other Deductions			
Interest (AFUDC)			
Interest			
Schedule "M" Additions			5,369
Schedule "M" Deductions			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)	(11,629)
Energy Tax Credits	-		(5,117)
Federal Income Taxes	-	(368,783)	(16,746)

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.

A		B	C		D		E		F		
Line No.	Adj. No.		Unadjusted Washington Allocated Data (Per Books)		NOI	Rate Base	Rev. Req.	(NCS-11) Page 1.0			
			40,389,778	788,256,372			32,401,495				
1	3.1	Temperature Normalization	(3,700,295)	-	5,973,999	(NCS-11), Page 1.7 Total					
2	3.2	Revenue Normalization	(4,827,930)	-	7,794,527	(NCS-11), Page 1.7 Total					
3	3.3	Effective Price Change	11,066,786	-	(17,866,946)	(NCS-11), Page 1.7 Total					
4	3.4	SO ₂ Emission Allowance Sales	481,473	(249,925)	(808,270)	(NCS-11), Page 1.7 Total					
5	3.5	Renewable Energy Credit and Renewable Energy Attribute Revenue	(1,464,670)	-	2,364,660	(NCS-11), Page 1.7 Total					
6	3.6	Wheeling Revenue	225,695	-	(364,377)	(NCS-11), Page 1.7 Total					
7	3.7	Ancillary Revenue	26,862	-	(43,367)	(NCS-11), Page 1.7 Total					
8	3.8	Schedule 300 Fee Change - REVISED	925	-	(1,494)	(NCS-11), Page 1.8 Total					
9	3.9	Wind Wake Loss Revenues	16,828	-	(27,168)	(NCS-11), Page 1.8 Total					
10		Tab 3 - Revenue - Subtotal	1,825,674	(249,925)	(2,978,436)						
11											
12	4.1	Miscellaneous Expense & Revenue	14,374	-	(23,206)	(NCS-11), Page 1.8 Total					
13	4.2	General Wage Increase - Restating	30,933	-	(49,940)	(NCS-11), Page 1.8 Total					
14	4.3	General Wage Increase - Pro Forma	(801,979)	-	1,294,767	(NCS-11), Page 1.8 Total					
15	4.4	Irrigation Load Control Program	3,471	-	(5,605)	(NCS-11), Page 1.8 Total					
16	4.5	Remove Non-Recurring Entries	(101,034)	-	163,116	(NCS-11), Page 1.8 Total					
17	4.6	DSM Revenue and Expense Removal	6,923,689	-	(11,178,058)	(NCS-11), Page 1.8 Total					
18	4.7	Insurance Expense	1,590,633	-	(2,568,022)	(NCS-11), Page 1.9 Total					
19	4.8	Advertising	261	-	(422)	(NCS-11), Page 1.9 Total					
20	4.9	Memberships & Subscriptions	(973)	-	1,570	(NCS-11), Page 1.9 Total					
21	4.10	Uncollectible Expense	(274,576)	-	443,294	(NCS-11), Page 1.9 Total					
22	4.11 - 4.11.1	Legal Expenses - REVISED	(60,983)	-	98,455	(NCS-11), Page 1.9 Total					
23	4.12	Collection Agency Fees - REVISED	-	-	-	(NCS-11), Page 1.9 Total					
24	4.13.1 - 4.13.5	IHS Global Insight Escalation - REVISED	(931,910)	-	1,504,537	(NCS-11), Page 1.10 Total					
25		Tab 4 - O&M - Subtotal	6,391,907	-	(10,319,514)						
26											
27	5.1	Net Power Costs - Restating	7,484,568	-	(12,083,577)	(NCS-11), Page 1.10 Total					
28	5.1.1	Net Power Costs - Pro Forma - REVISED	(9,066,299)	-	14,637,228	(NCS-11), Page 1.10 Total					
29	5.2	James River Royalty Offset	441,934	-	(713,487)	(NCS-11), Page 1.11 Total					
30	5.3	Colstrip #3 Removal	314,399	(8,567,345)	(1,568,476)	(NCS-11), Page 1.11 Total					
31		Tab 5 - NPC - Subtotal	(825,399)	(8,567,345)	271,687						
32											
33	6.1	Hydro Decommissioning	(3,781)	(212,765)	(20,243)	(NCS-11), Page 1.11 Total					
34	6.2 - 6.2.2	Depreciation and Amortization Reserve to December 2013 Balance - REVISED	-	(17,976,136)	(2,225,976)	(NCS-11), Page 1.11 Total					
35	6.3 - 6.3.2	Depreciation Study & Annual Depreciation	(1,249,180)	(1,249,180)	1,862,073	(NCS-11), Page 1.12 Total					
36	6.4 - 6.4.2	Vehicle Depreciation - Depreciation Study	74,724	(143,764)	(138,441)	(NCS-11), Page 1.12 Total					
37	6.5	Retired Assets Depreciation Expense Removal - NEW	17,449	(5,336)	(28,831)	(NCS-11), Page 1.13 Total					
38		Tab 6 - Depreciation/Amortization - Subtotal	(1,160,789)	(19,587,181)	(551,417)						
39											
40	7.1	Interest True Up - REVISED	(156,220)	-	252,211	(NCS-11), Page 1.13 Total					
41	7.2	Property Tax Expense - REVISED	(70,366)	-	113,603	(NCS-11), Page 1.13 Total					
42	7.3	Renewable Energy Tax Credit	661,917	-	(1,068,642)	(NCS-11), Page 1.13 Total					
43	7.4	PowerTax ADIT Balance	-	(1,637,024)	(202,712)	(NCS-11), Page 1.13 Total					
44	7.5	WA Low Income Tax Credit	(25,873)	-	41,770	(NCS-11), Page 1.13 Total					
45	7.6/7.6.1	Flow-Through Adjustment	407,649	(9,662,969)	(1,854,696)	(NCS-11), Page 1.13/1.14 Total					
46	7.7	Remove Deferred State Tax Expense & Balance - REVISED	493,334	246,667	(765,926)	(NCS-11), Page 1.14 Total					
47	7.8	WA Public Utility Tax Adjustment	524,709	-	(847,125)	(NCS-11), Page 1.14 Total					
48		Tab 7 - Tax- Subtotal	1,835,151	(11,053,326)	(4,331,516)						
49											
50	8.1	Jim Bridger Mine Rate Base	(138,615)	26,734,872	3,534,355	(NCS-11), Page 1.14 Total					
51	8.2	Environmental Remediation	(171,517)	(250,034)	245,946	(NCS-11), Page 1.14 Total					
52	8.3	Customer Advances for Construction	-	(481,414)	(59,613)	(NCS-11), Page 1.14 Total					
53	8.4 - 8.4.1	Pro Forma Major Plant Additions - REVISED	(599,629)	37,115,553	5,564,081	(NCS-11), Page 1.14/1.15 Total					
54	8.5 - 8.5.1	Miscellaneous Rate Base - REVISED	-	(20,135,895)	(2,493,418)	(NCS-11), Page 1.15 Total					
55	8.6	Powerdale Hydro Removal	(58,361)	97,700	106,320	(NCS-11), Page 1.15 Total					
56	8.7	Removal of Colstrip #4 AFUDC	17,991	(360,049)	(73,630)	(NCS-11), Page 1.15 Total					
57	8.8	Trojan Unrecovered Plant	(99,762)	(83,643)	150,705	(NCS-11), Page 1.15 Total					
58	8.9	Customer Service Deposits	(2,710)	(3,361,134)	(411,832)	(NCS-11), Page 1.15 Total					
59	8.10	Reg Asset Amortization	(1,950,000)	-	3,148,208	(NCS-11), Page 1.15 Total					
60	8.11	Misc. Asset Sales and Removals - REVISED	4,540	-	(7,329)	(NCS-11), Page 1.16 Total					
61	8.12 - 8.12.6	Adjust December 2013 AMA Plant Balances to December 2013 Balance	-	22,392,711	2,772,878	(NCS-11), Page 1.16 Total					
62	8.13	Investor Supplied Working Capital	-	31,018,483	3,841,004	(NCS-11), Page 1.17 Total					
63		Tab 8 - Rate Base- Subtotal	(2,998,063)	92,687,151	16,317,674						
64											
65	9.1 - 9.1.1	Production Factor - REVISED	(677,287)	286,903	1,128,984	(NCS-11), Page 1.17 Total					
66		Tab 9 - Production Factor- Subtotal	(677,287)	286,903	1,128,984						
67											
68											
69		Subtotal Normalizing Adjustments	4,391,194	53,516,277	(462,538)						
70											
71		Total Adjusted Results	44,780,972	841,772,649	31,938,957	(NCS-11) Page 1.0					
72											
73											
74		Notes:									
75		(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%.									
76		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:	WASHINGTON
PERIOD:	DECEMBER 2013
FILE:	WA JAM December 2013 GRC
PREPARED BY:	Revenue Requirement Department
DATE:	November 11, 2014
TIME:	11:36:10 AM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

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

OTHER INFORMATION

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

DECEMBER 2013 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	4,644,073,132	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 Total Operating Revenues	2.4	4,919,396,351	4,571,783,718	347,612,633	3,565,180	351,177,813
7						
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	0	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	175,836,800	162,610,173	13,226,426	(883,464)	12,342,962
19						
20 Total O & M Expenses	2.16	1,798,254,894	1,566,120,653	232,134,241	(1,852,696)	230,281,545
21						
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	0	-
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 Adj.	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	0	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	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
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)	0
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:						
51 Accum Prov For Depr	2.40	(7,586,608,274)	(6,977,067,611)	(609,540,662)	(40,020,800)	(649,561,462)
52 Accum Prov For Amort	2.41	(507,613,708)	(461,383,378)	(46,230,330)	(1,507,887)	(47,738,217)
53 Accum Def Income Taxes	2.37	(3,767,311,557)	(3,536,078,430)	(231,233,127)	(15,420,278)	(246,653,405)
54 Unamortized ITC	2.37	(1,971,761)	(1,723,340)	(248,421)	1,646	(246,775)
55 Customer Adv for Const	2.36	(22,257,345)	(22,249,935)	(7,410)	(481,414)	(488,824)
56 Customer Service Deposits	2.36	0	0	0	(3,361,134)	(3,361,134)
57 Misc. Rate Base Deductions	2.36	(125,224,369)	(118,872,100)	(6,352,268)	3,099,081	(3,253,188)
58						
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:						
68 Revenue Requirement Impact				6,273,308		6,699,215
69 Rate Base Decrease				(72,282,880)		(74,599,696)

DECEMBER 2013 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
239	500	Operation Supervision & Engineering							
240		P	SG		28,134	25,910	2,224	77	2,301
241		P	CAGW		42,090	32,373	9,716	469	10,185
242		P	CAGE		3,402,402	3,402,402	-	-	-
243		P	JBG		14,619,097	11,263,446	3,355,651	149,032	3,504,683
244		P	CAGE		-	-	-	-	-
245				B2	18,091,723	14,724,131	3,367,592	149,577	3,517,169
246									
247	501	Fuel Related							
248		P	SE		106,198	98,159	8,039	(13,987)	(5,948)
249		P	SE		-	-	-	-	-
250		P	SE		-	-	-	-	-
251		P	CAGW		1,697,750	1,305,826	391,924	19,437	411,360
252		P	CAGE		-	-	-	-	-
253		P	CAEW		-	-	-	-	-
254		P	CAEE		15,974,568	15,974,568	-	-	-
255		P	JBE		(99,849)	(77,271)	(22,578)	10,152	(12,426)
256		P	CAEE		-	-	-	-	-
257		P	JBG		-	-	-	-	-
258				B2	17,678,667	17,301,283	377,385	15,601	392,986
259									
260	501NPC	Fuel Related							
261			SE		-	-	-	-	-
262			SE		-	-	-	-	-
263			SE		-	-	-	-	-
264			CAGW		-	-	-	-	-
265			CAGE		-	-	-	-	-
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		-	-	-	-	-
271				B2	195,794,943	151,268,485	44,526,458	12,152,446	56,678,904
272									
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		-	-	-	-	-
277		P	CAGW		868,394	667,926	200,468	9,942	210,410
278		P	CAGE		38,853,097	38,853,097	-	-	-
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	-	-	-	-	-
288									
289	503NPC	Steam From Other Sources-NPC							
290			SE		-	-	-	-	-
291			CAEW		-	-	-	-	-
292			CAEE	B2	-	-	-	-	-
293					-	-	-	-	-
294									
295	505	Electric Expenses							
296		P	SG		-	-	-	-	-
297		P	CAGW		46,461	35,736	10,726	532	11,257
298		P	CAGE		3,899,694	3,899,694	-	-	-
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		-	-	-	-	-
310				B2	55,018,295	57,239,876	(2,221,581)	(112,986)	(2,334,567)

DECEMBER 2013 West Control Area

AMA		BUS		WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	FUNC	FACTOR	TOTAL		OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
311										
312	507	Rents								
313		P	SG		-	-	-	-	-	-
314		P	CAGW		20,596	15,842	4,755	236	4,990	
315		P	CAGE		113,197	113,197	-	-	-	
316		P	JBG		362,252	279,101	83,151	4,124	87,275	
317		P	CAGE		-	-	-	-	-	
318				B2	496,045	408,140	87,906	4,360	92,265	
319										
320	510	Maint Supervision & Engineering								
321		P	SG		-	-	-	-	-	
322		P	CAGW		247,232	190,159	57,073	2,157	59,230	
323		P	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		P	SG		-	-	-	-	-	
332		P	CAGW		370,814	285,212	85,602	3,236	88,838	
333		P	CAGE		18,580,401	18,580,401	-	-	-	
334		P	JBG		11,044,905	8,509,670	2,535,235	95,825	2,631,060	
335		P	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		P	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 Plant								
347		P	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		P	CAGE		-	-	-	-	-	
352				B2	31,091,746	29,150,056	1,941,690	73,391	2,015,081	
353										
354	514	Maintenance of Misc. Steam Plant								
355		P	SG		-	-	-	-	-	
356		P	CAGW		347,859	267,556	80,303	3,035	83,338	
357		P	CAGE		11,863,410	11,863,410	-	-	-	
358		P	JBG		2,566,169	1,977,133	589,036	22,264	611,299	
359		P	CAGE		-	-	-	-	-	
360				B2	14,777,438	14,108,100	669,339	25,299	694,638	
361										
362		Total Steam Power Generation		B2	521,348,340	461,864,018	59,484,322	12,687,708	72,172,030	

DECEMBER 2013 West Control Area											
AMA							UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT		FUNC	FACTOR								
958	916	Misc. Sales Expense									
959		CUST	S		-	-	-	-	-		
960		CUST	CN		-	-	-	-	-		
961				B2	-	-	-	-	-		
962					-	-	-	-	-		
963		TOTAL SALES EXPENSE			-	-	-	-	-		
964					-	-	-	-	-		
965					-	-	-	-	-		
966		Total Sales Expense by Factor			-	-	-	-	-		
967		S			-	-	-	-	-		
968		CN			-	-	-	-	-		
969		Total Sales Expense by Factor		B2	-	-	-	-	-		
970					-	-	-	-	-		
971		Total Customer Service Exp Including Sales			116,604,669	105,158,862	11,445,807	(10,654,913)	790,894		
972	920	Administrative & General Salaries									
973		PTD	S		(334,204)	(334,204)	0	(17,226)	(17,225)		
974		CUST	CN		-	-	-	-	-		
975		PTD	SO		77,089,087	71,805,451	5,283,636	138,748	5,422,384		
976				B2	76,754,883	71,471,247	5,283,637	121,522	5,405,159		
977					-	-	-	-	-		
978	921	Office Supplies & expenses									
979		PTD	S		198,891	197,730	1,161	49	1,210		
980		CUST	CN		184,263	171,517	12,746	538	13,284		
981		PTD	SO		7,980,589	7,433,604	546,984	21,672	568,657		
982				B2	8,363,743	7,802,851	560,892	22,259	583,151		
983					-	-	-	-	-		
984	922	A&G Expenses Transferred									
985		PTD	S		-	-	-	-	-		
986		CUST	CN		-	-	-	-	-		
987		PTD	SO		(29,238,955)	(27,234,935)	(2,004,019)	(127,985)	(2,132,004)		
988				B2	(29,238,955)	(27,234,935)	(2,004,019)	(127,985)	(2,132,004)		
989					-	-	-	-	-		
990	923	Outside Services									
991		PTD	S		1,005,003	899,667	105,336	(77,462)	27,874		
992		P	CAGW		-	-	-	100,451	100,451		
993		PTD	SO		15,477,851	14,417,009	1,060,842	(27,726)	1,033,116		
994				B2	16,482,854	15,316,676	1,166,178	(4,738)	1,161,441		
995					-	-	-	-	-		
996	924	Property Insurance									
997			S		7,835,293	7,835,293	-	-	-		
998			CAGW		-	-	-	-	-		
999		PTD	SO		5,983,471	5,573,368	410,103	(1,897)	408,206		
1000				B2	13,818,764	13,408,661	410,103	(1,897)	408,206		
1001					-	-	-	-	-		
1002	925	Injuries & Damages									
1003			S		(271,755)	(271,755)	-	-	-		
1004		PTD	SO		36,423,361	33,926,927	2,496,434	(1,357,582)	1,138,852		
1005				B2	36,151,606	33,655,172	2,496,434	(1,357,582)	1,138,852		
1006					-	-	-	-	-		
1007	926	Employee Pensions & Benefits									
1008		LABOR	S		-	-	-	-	-		
1009		CUST	CN		-	-	-	-	-		
1010		LABOR	SO		-	-	-	-	-		
1011				B2	-	-	-	-	-		
1012					-	-	-	-	-		
1013	927	Franchise Requirements									
1014		DMSC	S		-	-	-	-	-		
1015		DMSC	SO		-	-	-	-	-		
1016				B2	-	-	-	-	-		
1017					-	-	-	-	-		
1018	928	Regulatory Commission Expense									
1019		DMSC	S		16,239,266	13,749,323	2,489,943	111,236	2,601,179		
1020		CUST	CN		-	-	-	-	-		
1021		DMSC	SO		2,295,094	2,137,790	157,304	7,027	164,332		
1022		CUST	CAGW		2,102,059	1,616,801	485,258	21,678	506,936		
1023		DMSC	CAGE		176,225	176,225	-	-	-		
1024		FERC	SG		1,955,593	1,800,989	154,604	6,907	161,511		
1025				B2	22,768,237	19,481,128	3,287,109	146,848	3,433,958		
1026					-	-	-	-	-		
1027	929	Duplicate Charges									
1028		LABOR	S		-	-	-	(653,029)	(653,029)		
1029		FERC	CAGW		-	-	-	794,803	794,803		
1030		0	CN		-	-	-	(115)	(115)		
1031		0	JBG		-	-	-	-	-		
1032		0	SG		-	-	-	415,984	415,984		
1033		LABOR	SNPD		-	-	-	(857)	(857)		
1034		LABOR	SO		(4,312,840)	(4,017,241)	(295,599)	(330,131)	(625,730)		
1035				B2	(4,312,840)	(4,017,241)	(295,599)	226,655	(68,944)		
1036					-	-	-	-	-		
1037	930	Misc General Expenses									
1038		PTD	S		202,046	195,546	6,500	22,561	29,061		
1039		CUST	CAGE		-	-	-	-	-		
1040		LABOR	SO		7,325,575	6,823,485	502,090	438	502,529		
1041				B2	7,527,621	7,019,031	508,590	22,999	531,589		
1042					-	-	-	-	-		

DECEMBER 2013 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA 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 Plant								
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 ADMINISTRATIVE & GEN EXP		B2	175,836,600	162,610,173	13,226,426	(883,464)	12,342,962	
1055										
1056		Summary of A&G Expense 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 O&M EXPENSE		B2	1,798,254,894	1,566,120,653	232,134,241	(1,852,696)	230,281,545	

DECEMBER 2013 West Control Area						UNADJUSTED RESULTS					
AMA						WASHINGTON					
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
1373	41110	Deferred Income Tax - Federal-CR									
1374		GP	S		(1,941,603)	(1,704,809)	(236,794)	(753,125)	(989,919)		
1375		DPW	CIAC		(18,522,494)	(17,359,220)	(1,163,274)	-	(1,163,274)		
1376		GP	SCHMDEXP		(255,836,257)	(237,149,777)	(18,686,480)	-	(18,686,480)		
1377		GP	SNP		(20,221,043)	(18,963,148)	(1,257,895)	33,355	(1,224,540)		
1378		PT	SG		123	113	10	(10)	-		
1379		PT	SNPD		(574,059)	(538,006)	(36,053)	(9,282)	(45,335)		
1380		LABOR	SO		3,514,141	3,273,284	240,857	(12,218)	228,639		
1381		IBT	TAXDEPR		-	-	-	-	-		
1382		CUST	JBG		-	-	-	4,023	4,023		
1383		CUST	BADDEBT		708,014	623,507	84,507	(84,507)	-		
1384		GP	GPS		642,537	598,498	44,039	(44,039)	-		
1385		P	SGCT		-	-	-	-	-		
1386		P	JBE		(7,092,764)	(5,488,925)	(1,603,839)	(57,219)	(1,661,058)		
1387		PT	CAGW		(117,297)	(90,219)	(27,078)	2,469	(24,609)		
1388		PT	CAGE		(970,212)	(970,212)	-	-	-		
1389		P	SE		-	-	-	-	-		
1390		P	CAEE		(2,452,245)	(2,452,245)	-	-	-		
1391				B7	(302,863,159)	(280,221,159)	(22,642,000)	(920,553)	(23,562,553)		
1392											
1393		TOTAL DEFERRED INCOME TAXES				B7	221,276,245	216,405,700	4,870,545	980,590	5,851,134
1394		SCHMAF Additions - Flow Through									
1395		SCHMAF	S		-	-	-	-	-		
1396		SCHMAF	SNP		-	-	-	-	-		
1397		SCHMAF	SO		-	-	-	-	-		
1398		SCHMAF	SE		-	-	-	-	-		
1399		SCHMAF	TROJP		-	-	-	-	-		
1400		SCHMAF	DGP		-	-	-	-	-		
1401				B6	-	-	-	-	-		
1402											
1403		SCHMAF Additions - Permanent									
1404		P	S		1,561	1,561	-	-	-		
1405		P	BADDEBT		-	-	-	-	-		
1406		P	JBE		62,389	48,281	14,108	-	14,108		
1407		P	SCHMDEXP		31,811	29,488	2,324	-	2,324		
1408		P	CAEE		(786,386)	(786,386)	-	-	-		
1409		P	CAGW		-	-	-	-	-		
1410		P	CAGE		-	-	-	-	-		
1411		LABOR	SNP		-	-	-	-	-		
1412		SCHMAP-SO	SO		978,697	911,617	67,079	-	67,079		
1413				B6	288,072	204,562	83,510	-	83,510		
1414											
1415											
1416		SCHMAT Additions - Temporary									
1417		SCHMAT-SITUS	S		(2,736,682)	(6,549,930)	3,813,248	(1,952,719)	1,860,529		
1418		P	JBE		18,814,368	14,560,002	4,254,366	(28,449)	4,225,917		
1419		DPW	CIAC		48,806,340	45,741,140	3,065,200	-	3,065,200		
1420		SCHMAT-SNP	SNP		53,281,974	49,967,451	3,314,523	-	3,314,523		
1421		P	TROJD		-	-	-	-	-		
1422		P	CN		-	-	-	(14,256)	(14,256)		
1423		SCHMAT-SE	SE		-	-	-	(9,580)	(9,580)		
1424		P	SG		(324)	(298)	(26)	(44,494)	(44,520)		
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)		
1427		SCHMAT-SNP	SNPD		1,512,633	1,417,635	94,998	(6,590)	88,409		
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		-	-	-	-	-		
1433		SCHMAT-SE	CAEE		4,296,512	4,296,512	-	-	-		
1434		BOOKDEPR	SCHMDEXP		674,122,571	624,884,131	49,238,440	-	49,238,440		
1435				B6	788,766,010	725,887,280	62,878,730	1,777,805	64,656,534		
1436											
1437		TOTAL SCHEDULE - M ADDITIONS				B6	789,054,082	726,091,842	62,962,240	1,777,805	64,740,045
1438											
1439		SCHMDF Deductions - Flow Through									
1440		SCHMDF	S		-	-	-	-	-		
1441		SCHMDF	CAGW		-	-	-	-	-		
1442		SCHMDF	CAGE		-	-	-	-	-		
1443		SCHMDF	DGP		-	-	-	-	-		
1444		SCHMDF	DGU		-	-	-	-	-		
1445				B6	-	-	-	-	-		

DECEMBER 2013 West Control Area									
AMA									
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1446	SCHMDF	Deductions - Permanent							
1447		SCHMDP	S		-	-	-	-	-
1448		P	SE		-	-	-	-	-
1449		P	CAEW		-	-	-	-	-
1450		P	CAEE		475,313	475,313	-	-	-
1451		PTD	SNP		353,861	331,848	22,013	-	22,013
1452		SCHMDP	JBE		-	-	-	-	-
1453		P	SCHMDEXP		(24,404)	(22,621)	(1,782)	-	(1,782)
1454		SCHMDP-SO	SO		(129,380)	(120,513)	(8,868)	8,868	(0)
1455				B6	675,390	664,027	11,363	8,868	20,230
1456									
1457	SCHMDT	Deductions - Temporary							
1458		GP	S		51,378,067	51,093,033	285,034	1,231,912	1,516,946
1459		CUST	BADDEBT		-	-	-	-	-
1460		CUST	CN		28,090	26,147	1,943	-	1,943
1461		SCHMDT-SNP	SNP		86,409,730	81,034,421	5,375,309	-	5,375,309
1462		DPW	SNPD		(576,968)	(540,733)	(36,235)	-	(36,235)
1463		P	JBE		16,378,346	12,674,821	3,703,525	(430,749)	3,272,776
1464		P	SE		1,424,809	1,316,954	107,855	-	107,855
1465		SCHMDT-SG	SG		101,464,811	93,443,280	8,021,531	-	8,021,531
1466		SCHMDT-GPS	GPS		45,324,335	42,217,834	3,106,501	-	3,106,501
1467		SCHMDT-SO	SO		(11,027,089)	(10,271,299)	(755,790)	986,725	230,935
1468		TAXDEPR	TAXDEPR		1,090,720,929	1,038,037,670	52,683,259	-	52,683,259
1469		SCHMDT-SG	CAGW		714,700	549,712	164,988	5,212,843	5,377,831
1470		SCHMDT-SG	CAGE		371,948	371,948	-	-	-
1471		P	JBG		-	-	-	157,921	157,921
1472		P	CAEE		(1,488,508)	(1,488,508)	-	-	-
1473		P	TROJD		-	-	-	-	-
1474				B6	1,381,123,200	1,308,465,281	72,657,919	7,158,653	79,816,572
1475									
1476		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,381,798,590	1,309,129,308	72,669,282	7,167,521	79,836,802
1477									
1478		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(592,744,508)	(583,037,466)	(9,707,042)	(5,389,716)	(15,096,758)
1479									
1480									
1481	40911	State Income Taxes							
1482		IBT	IBT		64,354,855	64,354,855	-	-	-
1483		Credits	IBT		-	-	-	-	-
1484			CAGE		-	-	-	-	-
1485			IBT		-	-	-	-	-
1486		TOTAL STATE TAXES		B6	64,354,855	64,354,855	-	-	-
1487									
1488									
1489		Calculation of Taxable Income:							
1490		Operating Revenues			4,919,396,351	4,571,783,718	347,612,633	3,565,180	351,177,813
1491		Operating Deductions:							
1492		O & M Expenses			1,798,254,894	1,566,120,653	232,134,241	(1,852,696)	230,281,545
1493		Depreciation Expense			581,390,974	538,925,722	42,465,252	2,239,051	44,704,303
1494		Amortization Expense			53,011,726	47,977,569	5,034,157	82,362	5,116,519
1495		Taxes Other Than Income			169,647,183	147,946,629	21,700,554	(700,259)	21,000,296
1496		Interest & Dividends (AFUDC-Equity)			(57,244,026)	(53,683,034)	(3,560,992)	-	(3,560,992)
1497		Misc Revenue & Expense			72,571	55,159	17,412	(779,539)	(762,127)
1498		Total Operating Deductions			2,545,133,321	2,247,342,697	297,790,625	(1,011,081)	296,779,544
1499		Other Deductions:							
1500		Interest Deductions			345,380,918	323,895,731	21,485,186	(446,342)	21,038,845
1501		Interest on PCRBS			-	-	-	-	-
1502		Schedule M Adjustments			(592,744,508)	(583,037,466)	(9,707,042)	(5,389,716)	(15,096,758)
1503									
1504		Income Before State Taxes			1,436,137,604	1,417,507,824	18,629,780	(367,114)	18,262,666
1505									
1506		State Income Taxes			64,354,855	64,354,855	-	-	-
1507									
1508		Total Taxable Income			1,371,782,749	1,353,152,968	18,629,780	(367,114)	18,262,666
1509									
1510		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%
1511									
1512		Federal Income Tax - Calculated			480,123,962	473,603,539	6,520,423	(128,490)	6,391,933
1513									
1514		Adjustments to Calculated Tax:							
1515	40910	Fed. Credit	P	SE	(13,961)	(12,904)	(1,057)	-	(1,057)
1516	40910	Fed. Credit	P	JBE	(37,540)	(29,051)	(8,489)	-	(8,489)
1517	40910	Fed. Credit	P	SO	(1,561)	(1,454)	(107)	-	(107)
1518	40910	Fed. Credit	P	SG	(69,697,276)	(64,187,199)	(5,510,077)	5,539,143	29,067
1519	40910	Fed. Credit		CAGW	-	-	-	(6,206,177)	(6,206,177)
1520	40910	Fed. Credit		CAEE	(50,735)	(50,735)	-	-	-
1521		FEDERAL INCOME TAX			410,322,869	409,322,195	1,000,694	(795,523)	205,171
1522									
1523		TOTAL OPERATING EXPENSES			3,296,519,272	2,989,296,417	307,222,855	(826,014)	306,396,841

DECEMBER 2013 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1601	Summary of Steam Production Plant by Factor									
1602	S				-	-	-	(360,049)	(360,049)	
1603	JBG				1,083,823,019	835,043,502	248,779,517	5,492,540	254,272,058	
1604	JBE				-	-	-	-	-	
1605	SG				1,382,648	1,273,339	109,308	296,474	405,782	
1606	CAGW				257,059,749	197,717,800	59,341,949	(27,900,811)	31,441,139	
1607	CAGE				5,353,711,822	5,353,711,822	-	-	-	
1608	SSGCH				-	-	-	-	-	
1609	Total Steam Production Plant by Factor									
1610	320	Land and Land Rights		B8	6,695,977,238	6,387,746,463	308,230,775	(22,471,845)	285,758,930	
1611		P	DGP		-	-	-	-	-	
1612		P	SG		-	-	-	-	-	
1613					-	-	-	-	-	
1614					-	-	-	-	-	
1615	321	Structures and Improvements			-	-	-	-	-	
1616		P	DGP		-	-	-	-	-	
1617		P	SG		-	-	-	-	-	
1618					-	-	-	-	-	
1619					-	-	-	-	-	
1620	322	Reactor Plant Equipment			-	-	-	-	-	
1621		P	DGP		-	-	-	-	-	
1622		P	SG		-	-	-	-	-	
1623					-	-	-	-	-	
1624					-	-	-	-	-	
1625	323	Turbogenerator Units			-	-	-	-	-	
1626		P	DGP		-	-	-	-	-	
1627		P	SG		-	-	-	-	-	
1628					-	-	-	-	-	
1629					-	-	-	-	-	
1630	324	Land and Land Rights			-	-	-	-	-	
1631		P	DGP		-	-	-	-	-	
1632		P	SG		-	-	-	-	-	
1633					-	-	-	-	-	
1634					-	-	-	-	-	
1635	325	Misc. Power Plant Equipment			-	-	-	-	-	
1636		P	DGP		-	-	-	-	-	
1637		P	SG		-	-	-	-	-	
1638					-	-	-	-	-	
1639					-	-	-	-	-	
1640					-	-	-	-	-	
1641	NP	Unclassified Nuclear Plant - Acct 300			-	-	-	-	-	
1642		P	SG		-	-	-	-	-	
1643					-	-	-	-	-	
1644					-	-	-	-	-	
1645					-	-	-	-	-	
1646	Total Nuclear Production Plant									
1647					-	-	-	-	-	
1648					-	-	-	-	-	
1649					-	-	-	-	-	
1650	Summary of Nuclear Production Plant by Factor									
1651		DGP			-	-	-	-	-	
1652		DGU			-	-	-	-	-	
1653		SG			-	-	-	-	-	
1654					-	-	-	-	-	
1655	Total Nuclear Plant by Factor									
1656					-	-	-	-	-	
1657	330	Land and Land Rights			-	-	-	-	-	
1658		P	DGP		-	-	-	-	-	
1659		P	DGU		-	-	-	-	-	
1660		P	CAGW		25,372,749	19,515,479	5,857,270	(630)	5,856,640	
1661		P	CAGE		5,952,224	5,952,224	-	-	-	
1662		P	CAGW		-	-	-	-	-	
1663		P	CAGE		-	-	-	-	-	
1664				B8	31,324,973	25,467,703	5,857,270	(630)	5,856,640	
1665					-	-	-	-	-	
1666	331	Structures and Improvements			-	-	-	-	-	
1667		P	DGP		-	-	-	-	-	
1668		P	DGU		-	-	-	-	-	
1669		P	CAGW		171,445,567	131,867,554	39,578,013	1,232,804	40,810,817	
1670		P	CAGE		15,109,476	15,109,476	-	-	-	
1671		P	CAGW		-	-	-	-	-	
1672		P	CAGE		-	-	-	-	-	
1673				B8	186,555,042	146,977,029	39,578,013	1,232,804	40,810,817	
1674					-	-	-	-	-	

DECEMBER 2013 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON			WASHINGTON	
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
1755	341	Structures and Improvements								
1756		P	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, Producers & Accessories								
1764		P	SG	-	-	-	-	-		
1765		P	DGU	-	-	-	-	-		
1766		P	CAGW	1,622,667	1,248,076	374,591	-	374,591		
1767		P	CAGE	9,158,637	9,158,637	-	-	-		
1768		P	CAGE	-	-	-	-	-		
1769				B8	10,781,304	10,406,713	374,591	-	374,591	
1770										
1771	343	Prime Movers								
1772		P	S	-	-	-	-	-		
1773		P	DGU	-	-	-	-	-		
1774		P	SG	-	-	-	-	-		
1775		P	CAGW	945,432,827	727,180,740	218,252,087	2,260,663	220,512,750		
1776		P	CAGE	1,586,942,771	1,586,942,771	-	-	-		
1777		P	CAGE	-	-	-	-	-		
1778				B8	2,532,375,597	2,314,123,510	218,252,087	2,260,663	220,512,750	
1779										
1780	344	Generators								
1781		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				B8	337,430,141	305,387,160	32,042,981	(2,001,970)	30,041,011	
1788										
1789	345	Accessory Electric 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		P	CAGE	162,373,518	162,373,518	-	-	-		
1794		P	CAGE	-	-	-	-	-		
1795				B8	249,380,824	229,295,287	20,085,537	66,496	20,152,033	
1796										
1797										
1798										
1799	346	Misc. Power Plant Equipment								
1800		P	SG	-	-	-	-	-		
1801		P	DGU	-	-	-	-	-		
1802		P	CAGW	4,129,459	3,176,178	953,281	(23,334)	929,947		
1803		P	CAGE	8,086,592	8,086,592	-	-	-		
1804				B8	12,216,051	11,262,770	953,281	(23,334)	929,947	
1805										
1806	347	Other Production ARO								
1807		P	S	-	-	-	-	-		
1808										
1809										
1810	OP	Unclassified Other Prod Plant-Acct 300								
1811		P	S	-	-	-	-	-		
1812		P	SG	(135)	(125)	(11)	(246)	(257)		
1813		P	CAGW	-	-	-	-	-		
1814		P	CAGE	25,833	25,833	-	-	-		
1815				25,698	25,709	(11)	(246)	(257)		
1816										
1817		Total Other Production Plant		B8	3,335,956,454	3,050,414,709	285,541,746	371,711	285,913,457	
1818										
1819		Summary of Other Production 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		-	-	-	-	-		
1826		Total of Other Production Plant by Factor		B8	3,335,956,454	3,050,414,709	285,541,746	371,711	285,913,457	
1827										
1828		Experimental Plant								
1829	103	Experimental Plant								
1830		P	DGP	-	-	-	-	-		
1831		Total Experimental Plant								
1832										
1833		TOTAL PRODUCTION PLANT		B8	10,922,449,975	10,161,463,037	760,986,937	(229,793)	760,757,145	

DECEMBER 2013 West Control Area									
AMA									
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2435	165	Prepayments							
2436		DMSC	S		9,115,783	9,115,783	-	-	-
2437		GP	GPS		4,703,258	4,380,900	322,358	(322,358)	0
2438		PT	SG		1,711,837	1,576,504	135,333	(135,333)	-
2439		PT	CAGW		871,363	670,210	201,153	(201,153)	(0)
2440		PT	CAGE		451,530	451,530	-	-	-
2441		P	CAEW		4,055	3,133	922	(922)	-
2442		P	CAEE		3,448,227	3,448,227	-	-	-
2443		P	SE		-	-	-	-	-
2444		PTD	SO		15,808,611	14,725,099	1,083,512	(1,083,512)	(0)
2445		Total Prepayments		B15	36,114,665	34,371,386	1,743,279	(1,743,279)	(0)
2446									
2447	182M	Misc Regulatory Assets							
2448		P	S		218,018,515	210,906,664	7,111,851	783,938	7,895,789
2449		DEFSG	SG		-	-	-	-	-
2450		P	CAGE		-	-	-	-	-
2451		P	CAGE		4,583,236	4,583,236	-	-	-
2452		P	CAGW		-	-	-	10,295	10,295
2453		DEFSG	JBG		-	-	-	-	-
2454		P	SE		10,608,209	9,805,189	803,019	(803,019)	-
2455		P	CAEW		-	-	-	-	-
2456		P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2457		T	SO		12,931,800	12,045,462	886,337	(866,248)	20,089
2458				B11	235,533,550	226,732,343	8,801,207	(875,034)	7,926,173
2459									
2460	186M	Misc Deferred Debits							
2461		LABOR	S		16,919,224	16,919,224	-	-	-
2462		P	CAEW		-	-	-	-	-
2463		P	CAEE		-	-	-	-	-
2464		P	SG		17,229,599	15,867,473	1,362,125	(1,362,125)	(0)
2465		LABOR	SO		146,720	136,664	10,056	(10,056)	0
2466		P	SE		-	-	-	-	-
2467		P	CAGW		15,261,705	11,738,558	3,523,147	(3,523,147)	-
2468		DEFSG	CAGE		23,095,834	23,095,834	-	-	-
2469		P	CAEW		-	-	-	-	-
2470		P	CAEE		15,144,522	15,144,522	-	-	-
2471		P	JBE		-	-	-	98,976	98,976
2472		GP	EXCTAX		-	-	-	-	-
2473		Total Misc. Deferred Debits		B11	87,797,604	82,902,276	4,895,328	(4,796,352)	98,976
2474									
2475		Working Capital							
2476	CWC	Cash Working Capital							
2477		CWC	S		-	-	-	31,018,483	31,018,483
2478		CWC	SO		-	-	-	-	-
2479		CWC	SE		-	-	-	-	-
2480				B14	-	-	-	31,018,483	31,018,483
2481									
2482	OWC	Other Work. Cap.							
2483	131	Cash	GP	SNP	-	-	-	-	-
2484	135	Working Funds	GP	SG	-	-	-	-	-
2485	141	Other A/R	GP	SO	-	-	-	-	-
2486	143	Other A/R	PTD	SO	42,209,225	39,316,231	2,892,993	(2,892,993)	-
2487	232	A/P	PTD	SE	0	0	0	-	0
2488	232	A/P	P	SO	(6,628,149)	(6,173,860)	(454,289)	454,289	-
2489	232	A/P	P	CAEE	(2,354,376)	(2,354,376)	-	-	-
2490	232	A/P	T	CAGE	(77,171)	(77,171)	-	-	-
2491	232	A/P	P	S	(63,788)	(63,788)	-	-	-
2492	2533	Other Misc. Df. Crd	P	SE	-	-	-	-	-
2493	2533	Other Misc. Df. Crd	P	CAEW	-	-	-	-	-
2494	2533	Other Misc. Df. Crd	P	CAEE	(5,847,337)	(5,847,337)	-	-	-
2495	230	Asset Retr. Oblig.	P	SE	-	-	-	-	-
2496	230	Asset Retr. Oblig.	P	CAEW	-	-	-	-	-
2497	230	Asset Retr. Oblig.	P	CAEE	(6,288,130)	(6,288,130)	-	-	-
2498	230	Asset Retr. Oblig.	P	S	-	-	-	-	-
2499	254105	ARO Reg Liability	P	S	-	-	-	-	-
2500	254105	ARO Reg Liability	P	SE	-	-	-	-	-
2501	254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-
2502	254105	ARO Reg Liability	P	CAEE	(993,714)	(993,714)	-	-	-
2503	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-
2504				B14	19,936,757	17,498,053	2,438,704	(2,438,704)	0
2505									
2506		Total Working Capital			19,936,757	17,498,053	2,438,704	28,579,779	31,018,483

DECEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2507	Miscellaneous Rate Base									
2508	18221	Unrec Plant & Reg Study Costs								
2509		P	S		-	-	-	-	-	
2510					-	-	-	-	-	
2511					-	-	-	-	-	
2512					-	-	-	-	-	
2513	18222	Nuclear Plant - Trojan								
2514		P	S		-	-	-	-	-	
2515		P	TROJP		-	-	-	-	-	
2516		P	TROJD		-	-	-	-	-	
2517				B14	-	-	-	-	-	
2518					-	-	-	-	-	
2519					-	-	-	-	-	
2520					-	-	-	-	-	
2521	1869	Misc Deferred Debits-Trojan								
2522		P	S		-	-	-	-	-	
2523		P	SNPPN		-	-	-	-	-	
2524					-	-	-	-	-	
2525					-	-	-	-	-	
2526					-	-	-	-	-	
2527					-	-	-	-	-	
2528					-	-	-	-	-	
2529	235	Customer Service Deposits			936,435,411	902,549,481	33,885,930	7,324,081	41,210,011	
2530		CUST	S		-	-	-	(3,361,134)	(3,361,134)	
2531		CUST	CN		-	-	-	-	-	
2532				B15	-	-	-	(3,361,134)	(3,361,134)	
2533					-	-	-	-	-	
2534	2281	Prop Ins	PTD	SO	-	-	-	-	-	
2535	2282	Inj & Dam	PTD	SO	(49,004,854)	(45,646,093)	(3,358,761)	3,358,761	-	
2536	2283	Pen & Ben	PTD	SO	(3,307,701)	(3,080,994)	(226,708)	226,708	-	
2537	2283	Pen & Ben	PTD	S	-	-	-	-	-	
2538	254	Ins Prov	PTD	SO	-	-	-	-	-	
2539				B15	(52,312,556)	(48,727,087)	(3,585,469)	3,585,469	-	
2540					-	-	-	-	-	
2541	22841	Accum Misc Oper Provisions - Other								
2542		P	S		-	-	-	-	-	
2543		P	CAGW		(1,470,444)	(1,130,994)	(339,450)	-	(339,450)	
2544				B15	(1,470,444)	(1,130,994)	(339,450)	-	(339,450)	
2545					-	-	-	-	-	
2546	22842	Prv-Trojan	P	TROJD	-	-	-	-	-	
2547	230	ARO	P	TROJP	-	-	-	-	-	
2548	254105	ARO	P	S	83,643	-	83,643	(83,643)	-	
2549	254	Regulatory Liabi	P	CAEE	-	-	-	-	-	
2550	254	Regulatory Liabi	P	SE	-	-	-	-	-	
2551	254		P	S	(41,848,700)	(41,848,786)	86	-	86	
2552				B15	(41,765,058)	(41,848,786)	83,728	(83,643)	86	
2553					-	-	-	-	-	
2554	252	Customer Advances for Construction								
2555		DPW	S		(6,324,214)	(6,297,716)	(26,498)	(151,254)	(177,752)	
2556		T	SG		241,446	222,358	19,088	(330,161)	(311,073)	
2557		T	CAGE		(16,174,577)	(16,174,577)	-	-	-	
2558		DPW	CAGW		-	-	-	-	-	
2559		CUST	CN		-	-	-	0	0	
2560				B19	(22,257,345)	(22,249,935)	(7,410)	(481,414)	(488,824)	
2561					-	-	-	-	-	
2562	25398	SO2 Emissions								
2563		P	S		-	-	-	(402,746)	(402,746)	
2564					-	-	-	(402,746)	(402,746)	
2565					-	-	-	-	-	
2566	25399	Other Deferred Credits								
2567		P	S		(4,031,022)	(3,656,252)	(374,770)	-	(374,770)	
2568		GP	GPS		-	-	-	-	-	
2569		GP	SO		(21,744,905)	(20,254,523)	(1,490,382)	-	(1,490,382)	
2570		P	CAGW		(1,100)	(846)	(254)	-	(254)	
2571		P	CAGE		4,267,857	4,267,857	-	-	-	
2572		P	SG		(8,167,141)	(7,521,469)	(645,672)	-	(645,672)	
2573		P	CAEW		-	-	-	-	-	
2574		P	CAEE		-	-	-	-	-	
2575		P	SE		-	-	-	-	-	
2576				B19	(29,676,311)	(27,165,234)	(2,511,078)	-	(2,511,078)	
2577					-	-	-	-	-	

DECEMBER 2013 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2798	108GP	General Plant Accumulated Depr									
2799		G-SITUS	S		(179,093,541)	(159,246,150)	(19,847,392)	(680,087)	(20,527,479)		
2800		G-DGP	DGP		-	-	-	-	-		
2801		G-DGU	DGU		-	-	-	-	-		
2802		G-SG	SG		-	-	-	(7)	(7)		
2803		CUST	CN		(7,952,658)	(7,402,545)	(550,114)	100,705	(449,408)		
2804		PTD	SO		(85,579,375)	(79,713,820)	(5,865,555)	(580,072)	(6,445,627)		
2805		P	SE		-	-	-	-	-		
2806		G-SG	CAGW		(18,107,627)	(13,927,502)	(4,180,125)	(124,473)	(4,304,598)		
2807		G-SG	CAGE		(52,038,679)	(52,038,679)	-	-	-		
2808		P	JBG		(5,125,631)	(3,949,099)	(1,176,531)	(61,917)	(1,238,448)		
2809		P	CAEW		-	-	-	-	-		
2810		P	CAEE		(321,645)	(321,645)	-	-	-		
2811		G-SG	CAGE		-	-	-	-	-		
2812		G-SG	CAGE		-	-	-	-	-		
2813				B17	(348,219,156)	(316,599,439)	(31,619,717)	(1,345,851)	(32,965,568)		
2814											
2815											
2816	108MP	Mining Plant Accumulated Depr.									
2817		P	S		-	-	-	-	-		
2818		P	CAEW		-	-	-	-	-		
2819		P	CAEE		(167,796,146)	(167,796,146)	-	-	-		
2820		P	JBE		-	-	-	(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 Depreciation									
2823		P	S		-	-	-	-	-		
2824				B17	(167,796,146)	(167,796,146)	-	(39,255,599)	(39,255,599)		
2825											
2826	1081390	Accum Depr - Capital Lease									
2827		PTD	SO		-	-	-	-	-		
2828					-	-	-	-	-		
2829					-	-	-	-	-		
2830		Remove Capital Leases									
2831					-	-	-	-	-		
2832					-	-	-	-	-		
2833	1081399	Accum Depr - Capital Lease									
2834		P	S		-	-	-	-	-		
2835		P	SE		-	-	-	-	-		
2836					-	-	-	-	-		
2837					-	-	-	-	-		
2838		Remove Capital Leases									
2839					-	-	-	-	-		
2840					-	-	-	-	-		
2841					-	-	-	-	-		
2842		TOTAL GENERAL PLANT ACCUM DEPR				B17	(516,015,302)	(484,395,585)	(31,619,717)	(40,601,449)	(72,221,167)
2843											
2844											
2845											
2846		Summary of General Depreciation by Factor									
2847		S			(179,093,541)	(159,246,150)	(19,847,392)	(680,087)	(20,527,479)		
2848		DGP			-	-	-	-	-		
2849		DGU			-	-	-	-	-		
2850		SE			-	-	-	-	-		
2851		SO			(85,579,375)	(79,713,820)	(5,865,555)	(580,072)	(6,445,627)		
2852		CN			(7,952,658)	(7,402,545)	(550,114)	100,705	(449,408)		
2853		SG			-	-	-	(7)	(7)		
2854		DEU			-	-	-	-	-		
2855		CAGW			(18,107,627)	(13,927,502)	(4,180,125)	(124,473)	(4,304,598)		
2856		CAGE			(52,038,679)	(52,038,679)	-	-	-		
2857		CAEW			-	-	-	-	-		
2858		CAEE			(168,117,791)	(168,117,791)	-	-	-		
2859		SSGCT			-	-	-	-	-		
2860		JBG			(5,125,631)	(3,949,099)	(1,176,531)	(61,917)	(1,238,448)		
2861		Remove Capital Leases									
2862				B17	(516,015,302)	(484,395,585)	(31,619,717)	(1,345,851)	(32,965,568)		
2863											
2864											
2865		TOTAL ACCUM DEPR - PLANT IN SERV				B17	(7,586,608,274)	(6,977,067,611)	(609,540,662)	(40,020,800)	(649,561,462)
2866	111SP	Accum Prov for Amort-Steam									
2867		P	CAGW		-	-	-	-	-		
2868		P	CAGW		-	-	-	-	-		
2869		P	CAGE		-	-	-	-	-		
2870		P	SG		-	-	-	-	-		
2871					-	-	-	-	-		
2872					-	-	-	-	-		
2873					-	-	-	-	-		

DECEMBER 2013 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
2874	111GP	Accum Prov for Amort-General								
2875		G-SITUS	S	(10,079,156)	(8,832,671)	(1,246,485)	(38,827)	(1,285,312)		
2876		CUST	CN	(3,124,068)	(2,907,965)	(216,103)	13,005	(203,098)		
2877		I-SG	SG	-	-	-	-	-		
2878		PTD	SO	(12,569,650)	(11,708,134)	(861,516)	419,996	(441,520)		
2879		I-SG	CAGW	(23,670)	(18,206)	(5,464)	(7,124)	(12,589)		
2880		I-SG	CAGE	-	-	-	-	-		
2881		P	CAEW	-	-	-	-	-		
2882		P	CAEE	-	-	-	-	-		
2883		P	SE	-	-	-	-	-		
2884										
2885										
2886										
2887	111HP	Accum Prov for Amort-Hydro								
2888		P	DGP	-	-	-	-	-		
2889		P	DGU	-	-	-	-	-		
2890		P	SG	-	-	-	-	-		
2891		P	CAGW	(747,929)	(575,271)	(172,659)	(31,636)	(204,294)		
2892		P	CAGE	-	-	-	-	-		
2893		P	CAGE	-	-	-	-	-		
2894										
2895										
2896										
2897	111IP	Accum Prov for Amort-Intangible Plant								
2898		I-SITUS	S	7,359,596	7,359,596	-	-	-		
2899		I-DGP	DGP	-	-	-	-	-		
2900		I-DGU	DGU	-	-	-	-	-		
2901		P	CAEW	-	-	-	-	-		
2902		P	CAEE	(2,110,285)	(2,110,285)	-	-	-		
2903		P	SE	-	-	-	-	-		
2904		I-SG	SG	(15,731,562)	(14,487,868)	(1,243,694)	40,514	(1,203,181)		
2905		I-SG	CAGW	-	-	-	-	-		
2906		I-SG	CAGE	-	-	-	-	-		
2907		CUST	CN	(109,355,585)	(101,791,068)	(7,564,517)	(91,843)	(7,656,360)		
2908		P	CAGE	-	-	-	-	-		
2909		P	CAGE	-	-	-	-	-		
2910		I-SG	CAGW	(70,497,482)	(54,223,219)	(16,274,263)	(1,304,261)	(17,578,524)		
2911		I-SG	CAGE	(18,718,439)	(18,718,439)	-	-	-		
2912		PTD	JBG	(11,579)	(8,921)	(2,658)	(221)	(2,878)		
2913		PTD	SO	(272,003,898)	(253,360,926)	(18,642,972)	(507,490)	(19,150,461)		
2914										
2915	111IP	Less Non-Utility Plant								
2916		NUTIL	OTH	-	-	-	-	-		
2917										
2918										
2919	111390	Accum Amtr - Capital Lease								
2920		G-SITUS	S	178,986	178,986	-	-	-		
2921		G-SITUS	SG	910,304	838,338	71,966	-	71,966		
2922		P	CAGE	(218,515)	(218,515)	-	-	-		
2923		PTD	CAGW	(9,526)	(7,327)	(2,199)	598,688	596,489		
2924		PTD	SO	8,702,866	8,106,377	596,489	-	596,489		
2925										
2926										
2927		Remove Capital Lease Amtr								
2928										
2929										
2930										
2931										
2932										
2933										
2934		Summary of Amortization by Factor								
2935		S		(2,540,574)	(1,294,090)	(1,246,485)	(38,827)	(1,285,312)		
2936		DGP		-	-	-	-	-		
2937		DGU		-	-	-	-	-		
2938		SE		-	-	-	-	-		
2939		SO		(275,870,682)	(256,962,684)	(18,907,999)	(87,494)	(18,995,493)		
2940		CN		(112,479,653)	(104,699,033)	(7,780,620)	(78,838)	(7,859,458)		
2941		SSGCT		-	-	-	-	-		
2942		JBG		(11,579)	(8,921)	(2,658)	(221)	(2,878)		
2943		CAGW		(71,278,608)	(54,824,023)	(16,454,585)	(744,333)	(17,198,918)		
2944		CAGE		(18,936,954)	(18,936,954)	-	-	-		
2945		CAEW		-	-	-	-	-		
2946		CAEE		(2,110,285)	(2,110,285)	-	-	-		
2947		SG		(14,821,258)	(13,649,530)	(1,171,728)	40,514	(1,131,215)		
2948		Less Capital Lease		(9,564,115)	(8,897,859)	(666,256)	(598,688)	(1,264,944)		
2949		Total Provision For Amortization by Factor								
			B18	(507,613,708)	(461,383,378)	(46,230,330)	(1,507,887)	(47,738,217)		

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
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

Charge	Current Fee (a)	Proposed Fee (b)	Fees Billed 3 Yr Average (c)	At Current Fee (d) = (a) * (c)	At Proposed Fee (e) = (b) * (c)	Pro Forma Adjustment (f) = (e) - (d)	Rebuttal 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	Type	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	-	
539	RES	(1,488)	CAGW	23.085%	(343)	
557	RES	13,701	CA	Situs	-	
557	RES	2,492,057	CAGE	0.000%	-	
557	RES	1,239,023	CAGW	23.085%	286,027	
557	RES	204,631	OR	Situs	-	
557	RES	(4,396,538)	SG	7.906%	(347,578)	
557	RES	8,186	UT	Situs	-	
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	-	
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%	-	
929	RES	3,335,352	CAGW	23.085%	769,962	
929	RES	(1,560)	CN	6.917%	(108)	

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.***

	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	-	
			<u>0</u>			<u>215,352</u>	4.11.2
Remove Wood Hollow Related Legal Expenses							
	929	RES	(99,075)	CAGW	23.085%	(22,871)	
	923	RES	(427,384)	CAGW	23.085%	(98,661)	
			<u>(526,459)</u>			<u>(121,533)</u>	4.11.3

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	-	56,967	56,967
501	SE	56,967	-	(56,967)
501	WYP	-	368	368
506	CAGE	(7,348)	-	7,348
506	WYP	-	26,082	26,082
537	CAGW	20,645	20,645	-
539	CAGW	1,488	-	(1,488)
549	CAGW	1,167	1,167	-
557	CA	-	13,701	13,701
557	CAGE	156,515	2,648,572	2,492,057
557	CAGW	-	1,239,023	1,239,023
557	OR	-	204,631	204,631
557	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	-
923	CA	820,048	817,878	(2,170)
923	CAGE	-	26,488	26,488
923	CAGW	-	841,032	841,032
923	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	-	(613,827)	(613,827)
929	WYP	-	(52,119)	(52,119)
Total		17,202,748	17,202,748	-

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

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

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to 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.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
O&M Expense Escalation (Non-NPC, Non-Labor)	500-935	PRO	19,790,613	Multiple	Multiple	1,433,708	4.13.3

Description of Adjustment:

This adjustment calculates the non-labor O&M escalation from December 2013 to March 2016 for accounts 500 to 935, excluding NPC and property and liability insurance amounts, using industry specific escalation indices. Before escalation indices were applied, December 2013 actual data was separated into labor and non-labor components and costs that should not be included in December 2013 actual data were removed. *This revised adjustment is updated to reflect the removal of Wood Hollow related legal expenses in the Company's revised Adjustment 4.11.*

Adjustment to Expense:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	500	PRO	(3,441,926)	CAGE	0.000%	-	
	500	PRO	1,904	CAGW	23.085%	439	
	500	PRO	476,830	JBG	22.954%	109,451	
	500	PRO	-	SG	7.906%	-	
	501	PRO	738,023	CAEE	0.000%	-	
	501	PRO	-	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%	-	
	512	PRO	108,928	CAGW	23.085%	25,146	
	512	PRO	257,987	JBG	22.954%	59,218	
	512	PRO	-	SG	7.906%	-	
	513	PRO	855,569	CAGE	0.000%	-	
	513	PRO	20,345	CAGW	23.085%	4,697	
	513	PRO	299,269	JBG	22.954%	68,694	
	514	PRO	448,405	CAGE	0.000%	-	
	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	-	SG	7.906%	-	
	536	PRO	861	CAGE	0.000%	-	
	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	
			<u>7,995,102</u>			<u>388,561</u>	4.13.5

Description of Adjustment

This adjustment calculates the non-labor O&M escalation from December 2013 to March 2016 for accounts 500 to 935, excluding NPC and property and liability insurance amounts, using industry specific escalation indices. Before escalation indices were applied, December 2013 actual data was separated into labor and non-labor components and costs that should not be included in December 2013 actual data were removed. *This revised adjustment is updated to reflect the removal of Wood Hollow related legal expenses in the Company's revised Adjustment 4.11.*

Adjustment to Expense:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	539	PRO	229,047	CAGE	0.000%	-	
	539	PRO	490,733	CAGW	23.085%	113,285	
	540	PRO	318	CAGE	0.000%	-	
	540	PRO	45,048	CAGW	23.085%	10,399	
	541	PRO	20	CAGW	23.085%	5	
	542	PRO	13,125	CAGE	0.000%	-	
	542	PRO	33,562	CAGW	23.085%	7,748	
	543	PRO	17,927	CAGE	0.000%	-	
	543	PRO	74,637	CAGW	23.085%	17,230	
	544	PRO	29,411	CAGE	0.000%	-	
	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	PRO	3,503	OR	Situs	-	
	549	PRO	128,885	SG	7.906%	10,189	
	550	PRO	176,118	CAGE	0.000%	-	
	550	PRO	119,814	CAGW	23.085%	27,659	
	550	PRO	28,176	OR	Situs	-	
	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	PRO	248,631	CAGE	0.000%	-	
	557	PRO	88,470	CAGW	23.085%	20,423	
	557	PRO	625	JBE	22.612%	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)	
			<u>5,128,055</u>			<u>548,778</u>	4.13.5

Description of Adjustment

This adjustment calculates the non-labor O&M escalation from December 2013 to March 2016 for accounts 500 to 935, excluding NPC and property and liability insurance amounts, using industry specific escalation indices. Before escalation indices were applied, December 2013 actual data was separated into labor and non-labor components and costs that should not be included in December 2013 actual data were removed. *This revised adjustment is updated to reflect the removal of Wood Hollow related legal expenses in the Company's revised Adjustment 4.11.*

Adjustment to Expense	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	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	
	563	PRO	18,911	CAGE	0.000%	-	
	563	PRO	788	CAGW	23.085%	182	
	566	PRO	15,244	CAGE	0.000%	-	
	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	-	WA	Situs	-	
	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	
			<u>768,585</u>			<u>79,303</u>	4.13.5

Description of Adjustment

This adjustment calculates the non-labor O&M escalation from December 2013 to March 2016 for accounts 500 to 935, excluding NPC and property and liability insurance amounts, using industry specific escalation indices. Before escalation indices were applied, December 2013 actual data was separated into labor and non-labor components and costs that should not be included in December 2013 actual data were removed. *This revised adjustment is updated to reflect the removal of Wood Hollow related legal expenses in the Company's revised Adjustment 4.11.*

Adjustment to Expense	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	584	PRO	22	UT	Situs	-	
	585	PRO	9,113	SNPD	6.280%	572	
	585	PRO	-	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	-	
	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	
			<u>5,927,231</u>			<u>361,009</u>	4.13.5

Description of Adjustment:

This adjustment calculates the non-labor O&M escalation from December 2013 to March 2016 for accounts 500 to 935, excluding NPC and property and liability insurance amounts, using industry specific escalation indices. Before escalation indices were applied, December 2013 actual data was separated into labor and non-labor components and costs that should not be included in December 2013 actual data were removed. *This revised adjustment is updated to reflect the removal of Wood Hollow related legal expenses in the Company's revised Adjustment 4.11.*

Adjustment to Expense	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	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)	WA	Situs	(37,410)	
	921	PRO	7,773	CN	6.917%	538	
	921	PRO	335,808	SO	6.854%	23,016	
	921	PRO	8,390	WA	Situs	49	
	922	PRO	(1,867,319)	SO	6.854%	(127,985)	
	923	PRO	1,376	CAGE	0.000%	-	
	923	PRO	21,488	CAGW	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%	-	
	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	
			<u>(28,361)</u>			<u>56,057</u>	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
			<u>(28,361)</u>			<u>56,057</u>	4.13.5
			<u>19,790,613</u>			<u>1,433,708</u>	

Description of Adjustment

This adjustment calculates the non-labor O&M escalation from December 2013 to March 2016 for accounts 500 to 935, excluding NPC and property and liability insurance amounts, using industry specific escalation indices. Before escalation indices were applied, December 2013 actual data was separated into labor and non-labor components and costs that should not be included in December 2013 actual data were removed. *This revised adjustment is updated to reflect the removal of Wood Hollow related legal expenses in the Company's revised Adjustment 4.11.*

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

Function	Allocation Code	December 2013 Unadjusted O&M	3.6 Wheeling Revenue	4.1 Miscellaneous Expense & Revenue	4.3.2 Remove Unadjusted Wage & Benefits	4.4 Idaho Irrigation Load Control Program	4.5 Remove Non-Recurring Entries	4.6 DSM Revenue & Expense	4.7 Insurance Expense	4.8 Advertising
Steam Operation										
	CAEE	15,974,568	-	-	(1,059,195)	-	-	-	-	-
	CAEW	0	-	-	-	-	-	-	-	-
	CAGE	110,971,923	-	-	(72,805,759)	-	-	-	-	-
	CAGW	3,846,798	-	-	(3,701)	-	-	-	-	-
	JBE	(99,849)	-	-	(657,036)	-	-	-	-	-
	JBG	8,322,734	-	-	(5,004,257)	-	(11,667)	-	-	-
	NPCCAEW	195,794,943	-	-	-	-	-	-	-	-
	SE	106,198	-	-	(299,330)	-	-	-	-	-
	SG	28,134	-	-	(28,134)	-	-	-	-	-
	WYP	0	-	-	-	-	-	-	-	-
	Steam Operation Total	334,945,349			(79,857,412)		(11,667)			
Steam Maintenance										
	CAGE	133,399,952	-	-	(29,914,945)	-	-	-	-	-
	CAGW	4,198,869	-	-	187,198	-	-	-	-	-
	JBG	48,804,170	-	-	(19,827,025)	-	-	-	-	-
	SG	0	-	-	-	-	-	-	-	-
	Steam Maintenance Total	186,402,991			(49,554,772)					
Hydro Operations										
	CAGE	6,288,842	-	-	(6,286,650)	-	-	-	-	-
	CAGW	23,675,197	-	-	(8,273,337)	-	-	-	-	-
	Hydro Operations Total	29,964,039			(14,539,987)					
Hydro Maintenance										
	CAGE	2,456,433	-	-	(1,239,753)	-	-	-	-	-
	CAGW	8,187,103	-	-	(3,408,722)	-	-	-	-	-
	Hydro Maintenance Total	10,643,536			(4,648,475)					
Purchased Power										
	NPCCAEW	(1,674,303)	-	-	-	-	-	-	-	-
	NPCCAGW	242,707,455	-	-	-	-	-	-	-	-
	NPICWA	439,314	-	-	-	-	-	-	-	-
	OTHER	158,405	-	-	-	-	-	-	-	-
	ID	0	-	-	-	-	-	-	-	-
	OR	0	-	-	-	-	-	-	-	-
	WA	0	-	-	-	-	-	-	-	-
	Purchased Power Total	241,630,671								
Other Operations										
	CAGE	29,209,856	-	-	(14,325,088)	(5,007,706)	-	-	-	-
	CAGW	14,917,590	-	-	(1,719,638)	-	-	-	-	-
	NPCCAEW	129,380,461	-	-	-	-	-	-	-	-
	SG	51,334,476	-	(7,223)	(28,879,036)	(63,386)	-	-	-	-
	JBE	8,944	-	-	-	-	-	-	-	-
	JBG	2,173,845	-	-	(1,687,549)	-	-	-	-	-
	CA	0	-	-	-	-	-	-	-	-
	OR	399,720	-	-	(3,463)	-	-	-	-	-
	WA	(97,006)	-	-	-	-	-	-	-	-
	UT	0	-	-	-	-	-	-	-	-
	WYP	0	-	-	-	-	-	-	-	-
	ID	(32,973)	-	(7,223)	-	5,071,093	-	-	-	-
	Other Operations Total	227,294,914		(7,223)	(46,614,774)					

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

Function	Allocation Code	December 2013 Unadjusted O&M	3.6 Wheeling Revenue	4.1 Miscellaneous Expense & Revenue	4.3.2 Remove Unadjusted Wage & Benefits	4.4 Idaho Irrigation Load Control Program	4.5 Remove Non-Recurring Entries	4.6 DSM Revenue & Expense	4.7 Insurance Expense	4.8 Advertising
Other Maintenance	CAGE	16,920,835	-	-	(1,390,973)	-	-	-	-	-
	CAGW	6,843,361	-	-	(607,494)	-	-	-	(170,326)	-
	Other Maintenance Total	23,764,196			(2,198,467)				(170,326)	
Transmission Operations	CAGE	5,284,694	-	-	(4,197,786)	-	-	-	-	-
	CAGW	3,417,622	-	-	(769,066)	-	-	-	-	-
	SG	17,364,969	(1,418,333)	-	(15,700,223)	-	-	-	-	-
	NPCCAGW	93,706,178								
	JBG	42,374	-	-	(31,740)	-	-	-	-	-
	UT	0	-	-	-	-	-	-	-	-
	WYP	0	-	-	-	-	-	-	-	-
	ID	0	-	-	-	-	-	-	-	-
	Transmission Operations Total	119,815,836	(1,418,333)		(20,698,814)					
Transmission Maintenance	CAGE	17,289,937	-	-	873,428	-	-	-	-	-
	CAGW	12,116,497	-	-	(864,074)	-	-	-	512,827	-
	SG	5,884,612	-	-	(446,033)	-	-	-	-	-
	JBG	87,125	-	-	(87,786)	-	-	-	-	-
	Transmission Maintenance Total	35,378,170			(524,466)				512,827	
Distribution Operations	CA	1,253,259	-	-	(847,559)	-	-	-	-	-
	ID	1,721,061	-	-	(1,421,176)	-	-	-	-	-
	OR	13,083,472	-	-	(9,308,199)	-	-	-	-	-
	SNPD	29,495,317	(1,990)	(1,990)	(31,486,401)	-	-	-	-	-
	UT	11,124,676	-	-	(8,995,076)	-	-	-	-	-
	WA	2,452,146	-	-	(1,906,825)	-	-	-	-	-
	WYP	3,180,735	-	-	(2,432,518)	-	-	-	-	-
	WYU	323,678	-	-	-	-	-	-	-	-
	Distribution Operations Total	62,644,344		(1,990)	(56,397,754)					
Distribution Maintenance	CA	7,712,604	-	-	(1,676,878)	-	-	-	-	-
	ID	7,563,694	-	-	(2,687,345)	-	-	-	-	-
	OR	44,882,586	-	-	(11,523,388)	-	-	-	-	-
	SNPD	11,520,449	-	-	(6,168,451)	-	-	-	-	-
	UT	54,089,240	-	-	(17,650,696)	-	-	-	-	-
	WA	7,165,301	-	-	(2,415,628)	-	-	-	(313,797)	-
	WYP	11,443,724	-	-	(3,929,219)	-	-	-	-	-
	WYU	1,627,455	-	-	(969,677)	-	-	-	-	-
	Distribution Maintenance Total	145,795,054			(47,021,282)				(313,797)	

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

Function	Allocation Code	December 2013 Unadjusted O&M	3.6 Wheeling Revenue	4.1 Miscellaneous Expense & Revenue	4.3.2 Remove Unadjusted Wage & Benefits	4.4 Idaho Irrigation Load Control Program	4.5 Remove Non-Recurring Entries	4.6 DSM Revenue & Expense	4.7 Insurance Expense	4.8 Advertising
Customer Accounts Operations										
	CA	1,758,474	-	-	(934,232)	-	-	-	-	-
	CN	48,950,088	(24,626)	(35,231,804)	-	-	-	-	-	-
	CAGE	0	-	-	-	-	-	-	-	-
	ID	3,090,215	-	(1,567,423)	-	-	-	-	-	-
	OR	16,703,942	(46,199)	(9,163,493)	-	-	-	-	-	-
	UT	11,018,197	-	(5,661,589)	-	-	-	-	-	-
	WA	2,961,075	-	(1,183,231)	-	-	-	-	-	-
	WYP	2,789,374	-	(1,649,962)	-	-	-	-	-	-
	WYU	262,962	-	(191,643)	-	-	-	-	-	-
Customer Accounts Operations Total		87,534,326	(70,826)	(65,583,377)						
Customer Service Operations										
	CA	1,092,603	-	(40,353)	-	(4,765)	-	(911,468)	-	83
	CN	3,604,442	(42,088)	(2,582,866)	(40,353)	(4,765)	-	(3,769,945)	-	(60,548)
	ID	4,521,529	-	(372,042)	(372,042)	4,765	-	(26,447,000)	-	7,897
	OR	28,836,872	8,798	(1,772,662)	(1,772,662)	-	-	(47,956,612)	-	1,320
	OTHER	8,991,645	-	(69,094)	(69,094)	-	-	(10,677,589)	-	19,043
	UT	51,596,307	-	(2,636,041)	(2,636,041)	-	-	(5,269,750)	-	3,883
	WA	11,196,475	-	(376,861)	(376,861)	-	-	-	-	8,921
	WYP	6,764,796	-	(1,157,323)	(1,157,323)	-	-	-	-	(19,401)
	WYU	0	-	-	-	-	-	-	-	-
Customer Service Operations Total		116,604,669	(32,290)	(9,029,242)				(95,032,363)		
A&G Operations & Maintenance										
	920	76,754,883	-	(19,607)	(101,038,702)	-	-	-	-	-
	921	8,363,743	-	-	-	-	-	-	-	-
	922	(29,236,955)	-	-	-	-	-	-	-	-
	923	16,482,854	(272,938)	-	-	-	-	-	-	-
	924	13,818,764	118,207	-	-	-	-	-	-	-
	925	36,151,606	-	-	-	-	-	(22,732,661)	-	-
	928	22,768,237	-	-	-	-	-	-	-	-
	929	(4,312,840)	-	40,931	-	-	-	-	-	-
	930	7,527,621	-	-	-	-	-	-	-	-
	931	6,318,600	-	-	-	-	-	-	-	-
	935	21,202,085	-	-	(2,620,447)	-	-	-	-	(1,410)
A&G Operations & Maintenance Total		175,836,600	(133,406)	(103,659,149)				(22,732,661)		(1,410)
Grand Total		1,798,254,894	(1,418,333)	(245,735)	(490,327,972)		(11,667)	(95,032,363)	(22,703,957)	(20,811)

Function	Allocation Code	4.9 Memberships & Subscriptions	4.10 Uncollectible Expense	4.11 Legal Expense - REVISED	5.1 Net Power Cost Restating	8.2 Environmental Settlement	8.11 Misc. Asset Sales and Removals	4.13		O&M After Escalation
								O&M Before Escalation	Escalation Percentages	
Steam Operation										
	CAEE	-	-	(33,798)	-	-	-	14,881,576	4.96%	15,619,599
	CAEW	-	-	-	-	-	-	0	-	0
	CAGE	-	-	7,348	-	-	-	38,173,411	4.96%	40,066,548
	CAGW	-	-	-	-	-	-	3,843,096	4.96%	4,033,687
	JBE	-	-	56,967	-	-	-	(699,918)	4.96%	(734,629)
	JBG	-	-	-	-	-	-	3,306,910	0.00%	3,470,805
	NPCCAEW	-	-	(56,967)	10,539,422	-	-	206,334,365	4.96%	206,334,365
	SE	-	-	-	-	-	-	(250,099)	0.00%	(252,602)
	SG	-	-	-	-	-	-	0	-	0
	WYP	-	-	26,450	-	-	-	26,450	4.96%	27,762
	Steam Operation Total				10,539,422			265,615,692		268,555,636
Steam Maintenance										
	CAGE	-	-	-	-	-	-	103,485,007	3.78%	107,396,459
	CAGW	-	-	-	-	-	-	4,386,067	3.78%	4,551,849
	JBG	-	-	-	-	-	-	28,977,145	3.78%	30,072,402
	SG	-	-	-	-	-	-	0	-	0
	Steam Maintenance Total							136,848,219		142,020,710
Hydro Operations										
	CAGE	-	-	-	-	-	(39,712)	(17,521)	4.22%	(18,260)
	CAGW	-	-	(1,488)	-	(30,255)	(69,967)	15,370,118	4.22%	16,018,672
	Hydro Operations Total							15,352,597		16,000,412
Hydro Maintenance										
	CAGE	-	-	-	-	-	-	1,216,680	4.04%	1,265,815
	CAGW	-	-	-	-	-	-	4,778,381	4.04%	4,971,354
	Hydro Maintenance Total							5,995,061		6,237,169
Purchased Power										
	NPCCAEW	-	-	-	-	-	-	(1,674,303)	0.00%	(1,674,303)
	NPCCAGW	-	-	-	134,764,646	-	-	377,472,101	0.00%	377,472,101
	NPCCWA	-	-	-	-	-	-	439,314	0.00%	439,314
	OTHER	-	-	-	-	-	-	158,405	0.00%	158,405
	ID	-	-	-	-	-	-	0	0.00%	0
	OR	-	-	-	-	-	-	0	0.00%	0
	WA	-	-	-	-	-	-	0	0.00%	0
	Purchased Power Total				134,764,646			376,395,517		376,395,517
Other Operations										
	CAGE	-	-	2,492,057	-	-	-	12,369,119	6.95%	13,233,083
	CAGW	-	-	1,239,023	-	-	-	14,436,975	6.95%	15,445,376
	NPCCAEW	-	-	(4,396,538)	16,638,610	-	-	146,019,071	0.00%	146,019,071
	SG	-	-	-	-	-	-	17,988,294	6.95%	19,244,749
	JBE	-	-	-	-	-	-	8,944	6.95%	9,569
	JBG	-	-	-	-	-	-	486,296	6.95%	520,263
	CA	-	-	13,701	-	-	-	13,701	6.95%	14,657
	OR	-	-	204,631	-	-	-	600,888	6.95%	642,859
	WA	-	-	-	-	-	-	(97,006)	6.95%	(103,782)
	UT	-	-	8,186	-	-	-	8,186	6.95%	8,758
	WYP	-	-	42,848	-	-	-	42,848	6.95%	45,840
	ID	-	-	-	-	-	-	5,038,119	6.95%	5,390,024
	Other Operations Total			(396,093)	16,638,610			196,915,434		200,470,468

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

Function	Allocation Code	4.9 Memberships & Subscriptions	4.10 Uncollectible Expense	4.11 Legal Expense - REVISED	5.1 Net Power Cost Restating	8.2 Environmental Settlement	8.11 Misc. Asset Sales and Removals	4.13		O&M After Escalation
								Escalation Percentages	O&M Expense Escalation	
Other Maintenance	CAGE	-	-	-	-	-	-	15,529,862	3.60%	16,089,282
	CAGW	-	-	-	-	-	-	5,865,542	3.60%	6,076,831
	Other Maintenance Total	-	-	-	-	-	-	21,395,404		22,166,113
Transmission Operations	CAGE	-	-	17,233	-	-	-	1,104,141	5.56%	1,165,706
	CAGW	-	-	(66,374)	-	-	-	2,648,556	5.56%	2,796,234
	SG	-	-	-	-	-	-	180,038	5.56%	190,077
	NPCCAGW	-	-	-	1,343,185	-	-	95,049,363	0.00%	95,049,363
	JBG	-	-	-	-	-	-	10,634	5.56%	11,227
	UT	-	-	30,719	-	-	-	30,719	5.56%	32,432
	WYP	-	-	6,209	-	-	-	6,209	5.56%	6,555
	ID	-	-	(12,213)	-	-	-	0	5.56%	0
	Transmission Operations Total	-	-	(12,213)	1,343,185	-	-	99,029,660		99,251,593
Transmission Maintenance	CAGE	-	-	(0)	-	-	-	18,163,365	3.59%	18,815,331
	CAGW	-	-	-	-	-	-	11,765,249	3.59%	12,187,558
	SG	-	-	-	-	-	-	5,438,579	3.59%	5,633,794
	JBG	-	-	-	-	-	-	(662)	3.59%	(24)
	Transmission Maintenance Total	-	-	(0)	-	-	-	35,366,531	14.36%	36,635,997
Distribution Operations	CA	-	-	-	-	-	-	405,700	4.51%	423,989
	ID	-	-	-	-	-	-	299,884	4.51%	313,403
	OR	-	-	-	-	-	-	3,775,274	4.51%	3,945,470
	SNPD	-	-	(465,920)	-	-	-	(2,458,994)	4.51%	(2,569,850)
	UT	-	-	462,610	-	-	-	2,592,210	4.51%	2,709,072
	WA	-	-	-	-	-	-	545,321	4.51%	569,905
	WYP	-	-	2,774	-	-	-	760,891	4.51%	795,298
	WYU	-	-	(536)	-	-	-	323,678	4.51%	338,270
	Distribution Operations Total	-	-	(536)	-	-	-	6,244,063		6,525,558
Distribution Maintenance	CA	-	-	-	-	-	-	6,035,727	3.24%	6,231,037
	ID	-	-	-	-	-	-	4,866,349	3.24%	4,817,348
	OR	-	-	-	-	-	-	33,359,199	3.24%	34,438,672
	SNPD	-	-	-	-	-	-	5,351,999	3.24%	5,525,184
	UT	-	-	-	-	-	-	36,438,545	3.24%	37,617,662
	WA	-	-	-	-	-	-	4,435,875	3.24%	4,579,416
	WYP	-	-	-	-	-	-	7,514,504	3.24%	7,757,667
	WYU	-	-	-	-	-	-	657,778	3.24%	679,063
	Distribution Maintenance Total	-	-	-	-	-	-	98,459,974		101,646,049

Function	Allocation Code	4.9 Memberships & Subscriptions	4.10 Uncollectible Expense	4.11 Legal Expense - REVISED	5.1 Net Power Cost Restating	8.2 Environmental Settlement	8.11 Misc. Asset Sales and Removals	4.13		O&M After Escalation
								O&M Before Escalation	Escalation Percentages	
Customer Accounts Operations										
	CA	-	-	-	-	-	-	824,241	3.81%	855,646
	CN	-	-	(42,635)	-	-	-	13,651,022	3.81%	14,171,142
	CAGE	-	-	1,807	-	-	-	1,807	69	1,876
	ID	-	-	-	-	-	-	1,522,793	3.81%	1,580,813
	OR	-	-	-	-	-	-	7,494,249	3.81%	7,779,789
	UT	-	-	-	-	-	-	5,356,607	3.81%	5,560,701
	WA	-	422,425	-	-	-	-	2,200,269	3.81%	2,284,102
	WYP	-	-	288	-	-	-	1,139,700	3.81%	1,183,124
	WYU	-	-	-	-	-	-	71,318	3.81%	74,036
	Customer Accounts Operations Total	-	422,425	(40,541)	-	-	-	32,262,007	1,229,221	33,491,228
Customer Service Operations										
	CA	-	-	-	-	-	-	140,865	3.39%	145,633
	CN	-	-	-	-	-	-	914,175	3.39%	945,122
	ID	-	-	-	-	-	-	392,204	3.39%	405,481
	OR	-	-	-	-	-	-	628,329	3.39%	649,600
	OTHER	-	-	-	-	-	-	8,322,551	3.39%	9,224,803
	UT	-	-	-	-	-	-	1,000,697	3.39%	1,034,573
	WA	-	-	-	-	-	-	145,908	3.39%	150,847
	WYP	-	-	-	-	-	-	346,644	11,735	358,379
	WYU	-	-	-	-	-	-	0	0	0
	Customer Service Operations Total	-	-	-	-	-	-	12,491,373	422,866	12,914,238
A&G Operations & Maintenance										
	920	-	-	-	-	-	-	(24,283,819)	6.39%	(25,834,683)
	921	-	-	-	-	-	-	8,344,136	4.22%	8,696,106
	922	-	-	-	-	-	-	(29,238,955)	6.39%	(31,106,274)
	923	-	-	(546,146)	-	-	-	15,663,771	5.19%	16,477,473
	924	-	-	-	-	-	-	13,936,971	0.00%	13,936,971
	925	-	-	-	-	-	-	15,881,266	0.00%	15,881,266
	928	-	-	(161,406)	-	2,462,321	-	22,606,831	4.47%	23,616,770
	929	-	-	695,534	-	-	-	(3,576,375)	6.39%	(3,804,776)
	930	-	-	-	-	-	-	7,526,211	4.24%	7,844,963
	931	-	-	-	-	-	-	6,318,600	9.91%	6,944,853
	935	-	-	(12,018)	-	-	-	18,581,637	2.03%	18,958,866
	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

Ref 4.13.5

	Escalation Factors December 2013 to March 2016	FERC Accounts
STEAM PRODUCTION PLANT		
Operation:	4.96%	500 - 507
Maintenance:	3.78%	510 - 514
HYDRO PRODUCTION PLANT		
Operation:	4.22%	535 - 540
Maintenance:	4.04%	541 - 545
OTHER PRODUCTION PLANT		
Operation:	6.98%	546 - 550; 556 - 557
Maintenance:	3.60%	551 - 554
TRANSMISSION PLANT		
Operation:	5.58%	560 - 567
Maintenance:	3.59%	568 - 573
DISTRIBUTION PLANT		
Operation:	4.51%	580 - 589
Maintenance:	3.24%	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:	6.39%	920, 922, 929
Operation:	4.22%	921
Operation:	5.19%	923
Operation:	7.55%	926
Operation:	8.09%	927
Operation:	4.47%	928
Operation:	4.24%	930
Operation:	9.91%	931
Maintenance:	2.03%	935

Note: please see Confidential Exhibit showing details of escalation factors

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	(12,964,800)	CAGW	23.085%	(2,992,909)	5.1.2
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			<u>(195,828,964)</u>			<u>(45,206,892)</u>	
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			<u>(134,107,979)</u>			<u>(31,354,435)</u>	
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			<u>13,872,650</u>			<u>3,202,485</u>	
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			<u>(13,661,404)</u>			<u>(3,106,791)</u>	
Total Net Power Cost Adjustment - Pro Forma			<u>61,932,231</u>			<u>13,948,152</u>	

Description of Adjustment

The net power cost adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and 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.***

PacificCorp
Washington General Rate Case - December 2013
Net Power Costs - West Control Area - REVISED

(1) FERC Account	(2) WCA Alloc. Factor	(3) WA Alloc. %	(4) UNADJUSTED PER BOOKS NPC (1) 12 Months Ended December 2013	(5) (3)-(4)	(6) RESTATED NPC 12 Months Ended December 2013	(7) (3)-(6)	(8) (6)-(4)	(9) (7)-(5)	(10) WCA Alloc. Factor	(11) WA Alloc. %	(12) PRO FORMA NPC 12 Months Ending March 2016	(13) (12)-(6)	(13) (13)-(7)
Description	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Washington Allocated
Sales for Retail (Account 447)													
Existing Firm Sales - Pacific	447NPC	CAGW	12,238,749	2,825,301	12,064,500	2,892,909	728,051	167,608	CAGW	23.0849%	97,019,406	12,984,800	12,984,800
Post-Merger Firm Sales	447NPC	CAGW	67,948,272	15,862,656	278,883,571	64,610,802	212,035,299	48,948,106	CAGW	23.0849%	97,019,406	182,864,164	182,864,164
Non-Firm Sales	447NPC	CAEW	80,087,021	18,487,997	292,848,371	67,603,712	212,761,350	49,115,714	CAEW	22.7414%	97,019,406	(195,838,964)	(45,206,892)
Total Sales for Retail													
Purchased Power (Account 555)													
Existing Firm Demand - Pacific	555NPC	CAGW	(746,202)	(172,280)	(746,202)	(172,280)	-	-	CAGW	23.0849%	3,495,730	4,241,932	4,241,932
Existing Firm Energy	555NPC	CAEW	(1,674,303)	(380,759)	(1,674,303)	(380,759)	-	-	CAEW	22.7414%	15,170,083	16,844,360	16,844,360
WA Qualifying Facilities	555NPC	WA	439,314	439,314	439,314	439,314	-	-	CAGW	23.0849%	50,147,680	48,708,372	11,137,222
Post-Merger Firm Energy	555NPC	CAGW	243,453,657	56,200,968	377,224,700	87,081,911	133,771,133	30,860,973	CAGW	23.0849%	172,213,714	(205,011,070)	(47,326,573)
Other Generation Expenses	555NPC	CAGW	241,472,460	56,087,293	376,237,112	87,187,857	134,764,919	31,119,264	CAGW	23.0849%	242,129,133	(134,107,079)	(31,354,435)
Total Purchased Power													
Wheeling (Account 565)													
Existing Firm - Pacific	565NPC	CAGW	22,134,537	5,109,733	22,134,537	5,109,733	0	0	CAGW	23.0849%	25,004,656	2,870,116	662,504
Post-Merger Firm	565NPC	CAGW	71,571,640	16,522,231	72,914,926	16,832,304	1,343,185	310,073	CAGW	23.0849%	83,917,357	11,002,631	2,539,822
Non-Firm	565NPC	CAEW	93,706,178	21,031,964	95,049,393	21,942,037	1,343,185	310,073	CAEW	22.7414%	108,922,013	13,872,650	3,202,985
Total Wheeling Expenses													
Fuel Expenses (Accounts 501 and 547)													
Fuel Consumed - Coal	501NPC	CAEW	195,794,943	44,526,458	206,334,865	46,923,268	10,539,422	2,906,809	CAEW	22.7414%	247,320,782	40,086,306	9,320,869
Fuel Consumed - Natural Gas	547NPC	CAEW	120,380,461	29,422,893	146,010,071	33,206,741	16,638,610	3,783,848	CAEW	22.7414%	91,371,270	(54,647,801)	(12,427,682)
Total Fuel and Other Expense													
			325,175,405	73,949,351	352,353,036	80,130,009	27,178,031	6,180,657			338,692,032	(13,661,404)	(3,106,701)
Total Net Power Cost			590,287,027	133,180,611	650,791,540	121,665,891	(49,475,487)	(11,514,720)			597,733,771	61,932,231	13,948,152
			Ref. 5.1.3	Ref. 2.2	Ref. 5.1.4	Ref. 5.1.4	Ref. 5.1	Ref. 5.1			Ref. 5.1.5	Ref. 5.1.1	
			Line 66										

PacifiCorp

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending

12 months ended December 2013

	<u>Merged CY 2013</u>	<u>Pre-Merger Demand</u>	<u>Pre-Merger Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	12,238,749	12,238,749			
Post Merger	67,848,272				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)	(1,845,862)		
Misc/Pacific	216,441	44,882	171,559		
Q.F. Contracts/PPL	439,314	-	-		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	
	-----	-----	-----	-----	-----
TOTAL FUEL BURN EXPENSE	325,175,405	-	-	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
(\$)

Period Ending

12 months ended December 2013

	Merged 01/13-12/13	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	12,964,800	12,964,800			
Post Merger	279,883,571				279,883,571
TOTAL SPECIAL SALES	292,848,371	12,964,800	-	-	279,883,571
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	(2,636,945)	(791,084)	(1,845,862)		
Misc/Pacific	216,441	44,882	171,559		
Q.F. Contracts/PPL	439,314	-	-		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	96,760,117				96,760,117
Short Term Firm Purchases	271,036,972				271,036,972
New Firm Sub Total	377,224,790	-	-	-	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	
Jim Bridger	197,159,016			197,159,016	
Hermiston	59,409,657			59,409,657	
Ramp Loss	(97,051)			(97,051)	
TOTAL FUEL BURN EXPENSE	352,353,436	-	-	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

Study Results
MERGED PEAK/ENERGY SPLIT

Period Ending

(\$)

Mar-16

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
	108367	RES	304,725	WY-ALL	Situs	-	6.2.4
	108367	RES	283,372	WY-ALL	Situs	-	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	-	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
	108371	RES	25,023	CA	Situs	-	6.2.4
	108371	RES	(23,630)	ID	Situs	-	6.2.4
	108371	RES	516,884	OR	Situs	-	6.2.4
	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	-	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)	UT	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
			<u>(56,372,424)</u>			<u>(5,612,469)</u>	
	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.*

Adjustment to Rate Base	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	108GP	RES	(44,751)	CAEE	0.000%	-	6.2.5
	108GP	RES	(2,271,916)	CAGE	0.000%	-	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	-	6.2.5
	108GP	RES	(296,713)	JBG	22.954%	(68,107)	6.2.5
	108GP	RES	(4,860,287)	OR	Situs	-	6.2.5
	108GP	RES	(7,786,688)	SO	6.854%	(533,695)	6.2.5
	108GP	RES	(2,476,146)	UT	Situs	-	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%	-	6.2.5
	108OP	RES	(19,262,810)	CAGW	23.085%	(4,446,798)	6.2.5
	108SP	RES	(46,703,373)	CAGE	0.000%	-	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	RES	(154,782)	OR	Situs	-	6.2.5
	111GP	RES	6,127,801	SO	6.854%	419,996	6.2.5
	111GP	RES	(364)	UT	Situs	-	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	RES	(148,840)	CAEE	0.000%	-	6.2.5
	111IP	RES	(1,933,042)	CAGE	0.000%	-	6.2.5
	111IP	RES	(5,649,846)	CAGW	23.085%	(1,304,261)	6.2.5
	111IP	RES	(1,327,723)	CN	6.917%	(91,843)	6.2.5
	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	(10,341)	UT	Situs	-	6.2.5
	111IP	RES	(80,878)	WY-ALL	Situs	-	6.2.5
			<u>(174,015,090)</u>			<u>(12,363,666)</u>	
			<u>(230,387,514)</u>			<u>(17,976,136)</u>	6.2.5

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.*

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
	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	Situs	-	6.2.3
	108366	RES	2,332,771	OR	Situs	-	6.2.3
	108366	RES	(8,802,631)	UT	Situs	-	6.2.3
	108366	RES	2,799,763	WA	Situs	2,799,763	6.2.3
	108366	RES	585,069	WY-ALL	Situs	-	6.2.3
	108366	RES	196,566	WY-ALL	Situs	-	6.2.3
	108367	RES	3,814,230	CA	Situs	-	6.2.3
	108367	RES	(2,118,091)	ID	Situs	-	6.2.3
	108367	RES	(4,855,415)	OR	Situs	-	6.2.3
	108367	RES	(19,011,434)	UT	Situs	-	6.2.3
	108367	RES	(30,739)	WA	Situs	(30,739)	6.2.3

Description of Adjustment

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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

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

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	108OPCAGE	(331,299,559)	(355,899,243)	(24,599,685)	Ref 6.2.2
108OP	CAGW	108OPCAGW	(300,962,779)	(320,225,588)	(19,262,810)	Ref 6.2.2
108SP	CAEE	108SPCAEE	-	-	-	Ref 6.2.2
108SP	CAGE	108SPCAGE	(1,863,555,865)	(1,910,259,238)	(46,703,373)	Ref 6.2.2
108SP	CAGW	108SPCAGW	(149,321,294)	(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
108TP	CAGE	108TPCAGE	(822,748,433)	(850,468,119)	(27,719,686)	Ref 6.2.2
108TP	CAGW	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)	Ref 6.2 - 6.2.2

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON 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
			<u>(122,076)</u>			<u>(28,121)</u>	
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	282	PRO	(9,919)	CAGW	23.085%	(2,290)	
ADIT - Hydro	282	PRO	(4,482)	CAGW	23.085%	(1,035)	
ADIT - Steam	282	PRO	(8,764)	JBG	22.954%	(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 Compliance filing for actual retirements through the rate effective date (March 31, 2015), consistent with the Company's proposed treatment of pro forma Major Plant Additions - Revised, Page 8.4.

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

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

	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	WA	Situs	925,563	Below
			<u>(446,342)</u>			<u>(446,342)</u>	2.20
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						804,740,518	1.0
Weighted Cost of Debt:						<u>2.499%</u>	2.1
Trued-up Interest Expense						20,113,282	1.0
Unadjusted Interest Expense						<u>21,485,186</u>	2.20
Restating Interest True-up Adjustment						<u>(1,371,904)</u>	1.0
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						841,772,649	2.2
Weighted Cost of Debt:						<u>2.499%</u>	2.1
Trued-up Interest Expense						21,038,845	2.20
Restated Interest Expense						<u>20,113,282</u>	1.0
Total Pro forma Interest True-up Adjustment						<u>925,563</u>	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.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	PRO	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.***

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 Property Tax - 12 Months End. December 2013				<u>122,642,429</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2014				124,221,888	
Less Accrued Property Tax - 12 Months Ended December 31, 2013				<u>(122,642,429)</u>	
Incremental Adjustment to Property Taxes				<u><u>1,579,459</u></u>	7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to 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).***

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	PRO	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			<u>126,620,472</u>			<u>40,365,002</u>	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			<u>(2,532,172)</u>			<u>(713,307)</u>	8.4.3
Adjustment 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			<u>2,451,236</u>			<u>694,623</u>	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.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
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
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				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 Account	Depreciation Account	Factor	Depreciation Rate	Plant Additions Included in Adj	Incremental Expense on Plant Adds.
Description							
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					126,620,472	2,451,236	

Ref 8.4

Incremental Accumulated Reserve		Plant Account	Reserve Account	Factor	Depreciation Rate	Plant Additions Included in Adj	Incremental Reserve on Plant Adds
Description							
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					126,620,472	(2,532,172)	

Ref 8.4

Allocation Factor	Total Plant	Bk Depr SCHMAT	Tax Depr SCHMDT	Def Inc Tax 41010	Mar-15 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		<u>70,228,004</u>	<u>1,591,204</u>	<u>19,626,957</u>	<u>6,844,748</u>	<u>(9,193,318)</u>
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		<u>20,692,856</u>	<u>130,251</u>	<u>879,876</u>	<u>284,490</u>	<u>(342,060)</u>
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		<u>15,493,504</u>	<u>209,677</u>	<u>715,374</u>	<u>191,916</u>	<u>(247,045)</u>
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		<u>126,620,472</u>	<u>2,451,236</u>	<u>22,930,391</u>	<u>7,772,042</u>	<u>(10,367,766)</u>

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
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	OWC232	RES	2,354,376	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	77,171	CAGE	0.000%	-	
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	RES	993,714	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(19,947,512)</u>			<u>(2,438,704)</u>	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%	-	
			<u>(265,654,785)</u>			<u>(6,914,149)</u>	8.5.2
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)	
Fuel Stock and Materials & Supplies	154	RES	(29,052,284)	OR	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(38,369,072)	UT	Situs	-	
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	-	
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)	
			<u>(210,097,297)</u>			<u>(6,926,885)</u>	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	-	

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.*

	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)	
			<u>(31,848,776)</u>			<u>(1,743,279)</u>	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%	-	
			<u>(70,878,380)</u>			<u>(4,895,328)</u>	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-All	Situs	-	
Miscellaneous Rate Base	182M	RES	(53,082)	WY-All	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-All	Situs	-	
Miscellaneous Rate Base	182W	RES	-	WY-All	Situs	-	
			<u>(11,687,781)</u>			<u>(803,019)</u>	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.***

Description	Account	Factor	Booked		Ref.
			December 2013	AMA Balance	
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	CAEE	(6,288,130)		
ARO Reg Liability	254105	CAEE	(993,714)		
ARO Reg Liability	254105	CAGE	(19,803)		
Total Current Assets			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	154	WA	4,070,974		
Materials and Supplies	154	IDU	4,986,587		
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		
			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	-		
Prepayments - Other	165	SO	10,216,116		
Prepayments - Other	165	SG	1,711,837		
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	165	CAEW	4,055		
Prepayments - Other	165	CAGW	871,363		
Total Prepayments			31,848,776		Ref. 8.5.1
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	182M	SE	10,608,209		
Miscellaneous Rate Base	182M	UT	2,194,327		
Miscellaneous Rate Base	182M	WYP	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	-		
Total Miscellaneous Rate Base			11,687,781		Ref. 8.5.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Remove St. Anthony EPIS - Hydro	332	RES	(2,098)	CAGE	0.000%	-	8.11.1
Remove St. Anthony EPIS - Trans	353	RES	-	CAGE	0.000%	-	8.11.1
Remove St. Anthony EPIS - Dist	361	RES	-	ID	Situs	-	8.11.1
			<u>(2,098)</u>				
Adjustment to Depreciation Reserve:							
Remove St. Anthony Dep. Res. - Hydro	108HP	RES	-	CAGE	0.000%	-	8.11.1
Remove St. Anthony Dep. Res. - Trans	108TP	RES	-	CAGE	0.000%	-	8.11.1
Remove St. Anthony Dep. Res. - Dist	108361	RES	-	ID	Situs	-	8.11.1
			<u>-</u>				
Adjustment to Depreciation Expense:							
Remove Condit Dep. Exp. - Hydro	403HP	RES	-	CAGW	23.085%	-	8.11.1
Remove St. Anthony Dep. Exp. - Hydro	403HP	RES	(32,788)	CAGE	0.000%	-	8.11.1
Remove St. Anthony Dep. Exp. - Trans	403TP	RES	(1,667)	CAGE	0.000%	-	8.11.1
Remove St. Anthony Dep. Exp. - Dist	403361	RES	(89)	ID	Situs	-	8.11.1
			<u>(34,544)</u>				
Adjustment to Expense:							
Remove Condit O&M Expense	539	RES	(30,255)	CAGW	23.085%	(6,984)	8.11.1
Remove St. Anthony O&M Expense	539	RES	(38,860)	CAGE	0.000%	-	8.11.1
Remove Snake Creek O&M Expense	539	RES	(852)	CAGE	0.000%	-	8.11.1
Adjustment to Tax:							
Schedule M Adjustment - St. Anthony	SCHMAT	RES	(32,788)	CAGE	0.000%	-	
Schedule M Adjustment - St. Anthony	SCHMAT	RES	(1,667)	CAGE	0.000%	-	
Schedule M Adjustment - St. Anthony	SCHMAT	RES	(89)	ID	Situs	-	
Deferred Income Tax Expense - St.	41110	RES	12,443	CAGE	0.000%	-	
Deferred Income Tax Expense - St.	41110	RES	633	CAGE	0.000%	-	
Deferred Income Tax Expense - St.	41110	RES	34	ID	Situs	-	
ADIT - St. Anthony	282	RES	(6,222)	CAGE	0.000%	-	
ADIT - St. Anthony	282	RES	(317)	CAGE	0.000%	-	
ADIT - St. Anthony	282	RES	(17)	ID	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 inadvertently 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 response to WUTC Data Request 60.***

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

Rate Base:	December 2013		
	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

Depreciation Expense:	December 2013		
	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

O&M Expense:	December 2013		
	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 Soares

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Electric Plant In Service							
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	119,765	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	
			<u>978,776</u>			<u>312,021</u>	9.1.2
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)	
			<u>(19,574)</u>			<u>(5,514)</u>	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	1,007	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	
			<u>18,948</u>			<u>5,369</u>	9.1.2
Net Power Costs							
Sales for Resale	447NPC	PRO	749,960	CAGW	23.085%	173,127	
Purchased Power	555NPC	PRO	1,754,394	CAGW	23.085%	405,000	
Purchased Power	555NPC	PRO	117,265	CAEW	22.741%	26,668	
Wheeling Expenses	565NPC	PRO	841,967	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	
			<u>4,581,755</u>			<u>1,048,297</u>	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).

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	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	40910	PRO	(206,220)	CAGW	23.085%	(47,606)	
Federal Taxes	40910	PRO	537,448	SG	7.906%	42,489	
			<u>331,227</u>			<u>(5,117)</u>	9.1.2
Plant Additions - Tax Impacts							
SCHMAT	PRO		2,148	JBG	22.954%	493	
SCHMAT	PRO		13,648	CAGW	23.085%	3,151	
SCHMAT	PRO		1,621	WA	Situs	1,621	
SCHMAT	PRO		1,531	SO	6.854%	105	
SCHMDT	PRO		5,277	JBG	22.954%	1,211	
SCHMDT	PRO		160,317	CAGW	23.085%	37,009	
SCHMDT	PRO		5,530	WA	Situs	5,530	
SCHMDT	PRO		6,128	SO	6.854%	420	
41010	PRO		1,188	JBG	22.954%	273	
41010	PRO		55,662	CAGW	23.085%	12,850	
41010	PRO		1,484	WA	Situs	1,484	
41010	PRO		1,744	SO	6.854%	120	
282	PRO		(1,595)	JBG	22.954%	(366)	
282	PRO		(74,401)	CAGW	23.085%	(17,175)	
282	PRO		(1,910)	WA	Situs	(1,910)	
282	PRO		(2,238)	SO	6.854%	(153)	
			<u>176,135</u>			<u>44,660</u>	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

FERC Function	FERC Acct.	WCA Fact.	Unadjusted / Per Books		Before Production Factor					After Production Factor		Washington Allocated Production Adjustment	Ref.	
			Washington Allocated Results	3.7 Ancillary Services Revenue	5.1 Net Power Costs - Restating	5.1.1 Net Power Costs - Pro Forma - REVISED	5.2 James River Royalty Offset	7.3 Renewable Energy Tax Credit	8.4 Major Plant Additions - REVISED	Normalized Washington Allocated Results	Production Factor			Normalized Washington Allocated Results
Electric Plant In Service														
Steam Production	310-317	JBG	-	-	-	-	-	-	2,400,399	2,400,399	100.773%	2,418,954	18,555	9.1
Steam Production	310-317	CAGW	-	-	-	-	-	-	125,955	125,955	100.773%	126,929	974	9.1
Hydro Production	330-337	CAGW	-	-	-	-	-	-	16,212,054	16,212,054	100.773%	16,337,374	125,319	9.1
Other Production	340-347	SG	-	-	-	-	-	-	-	-	100.773%	-	-	9.1
Other Production	340-347	CAGW	-	-	-	-	-	-	-	-	100.773%	-	-	9.1
Transmission Plant	350-359	JBG	-	-	-	-	-	-	749,015	749,015	100.773%	754,805	5,790	9.1
Transmission Plant	350-359	CAGW	-	-	-	-	-	-	4,776,922	4,776,922	100.773%	4,813,848	36,926	9.1
Distribution Plant	360-369	WA	-	-	-	-	-	-	15,493,504	15,493,504	100.773%	15,613,269	119,765	9.1
General Plant	390-397	SO	-	-	-	-	-	-	322,644	322,644	100.773%	325,139	2,494	9.1
General Plant	390-397	CAGW	-	-	-	-	-	-	284,508	284,508	100.773%	286,707	2,199	9.1
			-	-	-	-	-	-	40,365,002	40,365,002		40,677,024	312,021	9.1
Depreciation Reserve														
Steam Production	108SP	JBG	-	-	-	-	-	-	(56,942)	(56,942)	100.773%	(57,382)	(440)	9.1
Hydro Production	108HP	CAGW	-	-	-	-	-	-	(387,727)	(387,727)	100.773%	(390,724)	(2,997)	9.1
Other Production	108OP	CAGW	-	-	-	-	-	-	-	-	100.773%	-	-	9.1
Transmission Plant	108TP	JBG	-	-	-	-	-	-	(6,851)	(6,851)	100.773%	(6,904)	(53)	9.1
Transmission Plant	108TP	CAGW	-	-	-	-	-	-	(31,823)	(31,823)	100.773%	(32,069)	(246)	9.1
Distribution Plant	108DP	WA	-	-	-	-	-	-	(209,677)	(209,677)	100.773%	(211,298)	(1,621)	9.1
General Plant	108GP	SO	-	-	-	-	-	-	(13,577)	(13,577)	100.773%	(13,882)	(105)	9.1
General Plant	108GP	CAGW	-	-	-	-	-	-	(6,709)	(6,709)	100.773%	(6,761)	(52)	9.1
			-	-	-	-	-	-	(713,307)	(713,307)		(718,820)	(5,514)	9.1
Depreciation Expense														
Steam Production	403SP	JBG	-	-	-	-	-	-	56,942	56,942	100.773%	57,382	440	9.1
Steam Production	403SP	CAGW	-	-	-	-	-	-	3,470	3,470	100.773%	3,497	27	9.1
Hydro Production	403HP	CAGW	-	-	-	-	-	-	367,328	367,328	100.773%	370,167	2,839	9.1
Other Production	403OP	CAGW	-	-	-	-	-	-	-	-	100.773%	-	-	9.1
Transmission Plant	403TP	JBG	-	-	-	-	-	-	6,851	6,851	100.773%	6,904	53	9.1
Transmission Plant	403TP	CAGW	-	-	-	-	-	-	30,068	30,068	100.773%	30,301	232	9.1
Distribution Plant	403DP	WA	-	-	-	-	-	-	209,677	209,677	100.773%	211,298	1,621	9.1
General Plant	403GP	SO	-	-	-	-	-	-	13,577	13,577	100.773%	13,882	105	9.1
General Plant	403GP	CAGW	-	-	-	-	-	-	6,709	6,709	100.773%	6,761	52	9.1
			-	-	-	-	-	-	694,623	694,623		699,992	5,369	9.1
Net Power Costs														
Sales for Resale	447NPC	CAGW	18,487,997	-	49,115,714	(45,206,892)	-	-	-	-	100.773%	22,569,946	173,127	9.1.1
Purchased Power	555NPC	CAGW	56,028,738	-	31,110,264	(34,745,761)	-	-	-	-	100.773%	52,798,241	405,000	9.1.1
Purchased Power	555NPC	CAEW	(380,759)	-	-	3,830,640	-	-	-	-	100.773%	3,449,881	26,668	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	3,202,485	-	-	-	-	100.773%	25,338,889	194,367	9.1.1
Wheeling Expenses	565NPC	CAEW	-	-	-	-	-	-	-	-	100.773%	-	-	9.1.1
Fuel Expenses	501NPC	CAEW	44,526,458	-	2,396,809	9,320,869	-	-	-	-	100.773%	56,678,904	434,767	9.1.1
Fuel Expenses	547NPC	CAEW	29,422,893	-	3,783,848	(12,427,860)	-	-	-	-	100.773%	20,939,704	160,622	9.1.1
			133,180,611	-	(11,514,720)	13,948,152	-	-	-	-		136,662,340	1,048,297	9.1.1
James River Royalty Offset														
Other Electric Revenue	456	CAGW	-	-	-	-	679,898	-	-	679,898	100.773%	685,154	5,256	9.1.1
Ancillary Services Revenue														
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	-	-	-	-	-	-	-	-	100.773%	-	-	9.1.1
Federal Taxes	40910	JBE	-	-	-	-	-	-	-	-	100.773%	-	-	9.1.1
Federal Taxes	40910	SO	-	-	-	-	-	-	-	-	100.773%	-	-	9.1.1
Federal Taxes	40910	SG	-	-	-	-	-	5,496,654	-	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	-	-	-	-	-	-	-	63,794	63,794	100.773%	64,287	493	9.1.1
SCHMAT	CAGW	-	-	-	-	-	-	-	407,575	407,575	100.773%	410,726	3,151	9.1.1
SCHMAT	WA	-	-	-	-	-	-	-	209,677	209,677	100.773%	211,298	1,621	9.1.1
SCHMAT	SO	-	-	-	-	-	-	-	13,577	13,577	100.773%	13,882	105	9.1.1
SCHMDT	JBG	-	-	-	-	-	-	-	156,710	156,710	100.773%	157,921	1,211	9.1.1
SCHMDT	CAGW	-	-	-	-	-	-	-	4,767,706	4,767,706	100.773%	4,824,715	37,009	9.1.1
SCHMDT	WA	-	-	-	-	-	-	-	715,374	715,374	100.773%	720,904	5,530	9.1.1
SCHMDT	SO	-	-	-	-	-	-	-	54,333	54,333	100.773%	54,759	420	9.1.1
SCHMDT	JBG	-	-	-	-	-	-	-	35,263	35,263	100.773%	35,535	273	9.1.1
41010	CAGW	-	-	-	-	-	-	-	1,662,303	1,662,303	100.773%	1,675,153	12,850	9.1.1
41010	WA	-	-	-	-	-	-	-	191,916	191,916	100.773%	193,400	1,484	9.1.1
41010	SO	-	-	-	-	-	-	-	15,467	15,467	100.773%	15,587	120	9.1.1
282	JBG	-	-	-	-	-	-	-	(47,356)	(47,356)	100.773%	(47,722)	(366)	9.1.1
282	CAGW	-	-	-	-	-	-	-	(2,221,899)	(2,221,899)	100.773%	(2,239,075)	(17,175)	9.1.1
282	WA	-	-	-	-	-	-	-	(247,045)	(247,045)	100.773%	(248,955)	(1,910)	9.1.1
282	SO	-	-	-	-	-	-	-	(19,842)	(19,842)	100.773%	(19,998)	(153)	9.1.1
			-	-	-	-	-	-	5,777,552	5,777,552		5,822,213	44,660	9.1.1

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

	Washington		
Actual MWh	4,092,688		
Normalizing Adjustments	(3,135)		
Temperature Normalization	<u>(79,392)</u>		
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	<u>100.773%</u>	

