

PacifiCorp  
WA Results of Operations - December 2009  
Historical Factors

AVERAGE OF MONTHLY AVERAGE FACTORS

| DESCRIPTION                            | West Control FACTOR | California | Oregon   | Washington | Utah     | Idaho    | Wyoming  | FERC-UPL | OTHER     | NON-UTILITY | Ref # |
|--|---------------------|------------|----------|------------|----------|----------|----------|----------|-----------|-------------|-------|
| Situs                                  | S                   | -          | -        | -          | -        | -        | 0.0000%  | -        | 0.0000%   | 0.0000%     | Situs |
| System Generation                      | SG                  | 1.7379%    | 27.4857% | 8.3148%    | 41.6815% | 5.0768%  | 15.3357% | 0.3676%  | 0.0000%   | 0.0000%     | 10.4  |
| System Capacity                        | SC                  | 1.7668%    | 28.0210% | 8.4474%    | 41.8340% | 4.8769%  | 14.6775% | 0.3764%  | 0.0000%   | 0.0000%     | 10.3  |
| System Energy                          | SE                  | 1.6513%    | 25.8798% | 7.9171%    | 41.2233% | 5.6765%  | 17.3103% | 0.3411%  | 0.0000%   | 0.0000%     | 10.4  |
| Control Area Energy - West             | CAEW                | 4.6582%    | 73.0074% | 22.3343%   | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%     | 10.4  |
| Control Area Energy - East             | CAEE                | 0.0000%    | 0.0000%  | 0.0000%    | 63.8617% | 8.7938%  | 26.8161% | 0.5284%  | 0.0000%   | 0.0000%     | 10.4  |
| System Overhead                        | SO                  | 2.2701%    | 26.8717% | 7.4202%    | 43.3647% | 5.3744%  | 14.6272% | 0.2711%  | 0.0000%   | 0.0000%     | 10.7  |
| Gross Plant System                     | GPS                 | 2.2701%    | 26.8717% | 7.4202%    | 43.3647% | 5.3744%  | 14.6272% | 0.2711%  | 0.0000%   | 0.0000%     | 10.7  |
| System Net Plant                       | SNP                 | 2.1242%    | 25.8119% | 7.2041%    | 44.7317% | 5.2923%  | 14.5592% | 0.2765%  | 0.0000%   | 0.0000%     | 10.7  |
| Division Net Plant Distribution        | SNPD                | 3.5660%    | 28.5663% | 6.6475%    | 47.0464% | 4.6376%  | 9.5362%  | 0.0000%  | 0.0000%   | 0.0000%     | 10.7  |
| Control Area Generation - West         | CAGW                | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%     | 10.5  |
| Control Area Generation - East         | CAGE                | 0.0000%    | 0.0000%  | 0.0000%    | 66.2359% | 8.2165%  | 24.9461% | 0.6015%  | 0.0000%   | 0.0000%     | 10.5  |
| Jim Bridget Generation                 | JBG                 | 4.3694%    | 70.2994% | 21.2312%   | 2.7157%  | 0.3369%  | 1.0228%  | 0.0247%  | 0.0000%   | 0.0000%     | 10.12 |
| Jim Bridget Energy                     | JBE                 | 4.4672%    | 70.0141% | 21.4186%   | 2.6183%  | 0.3605%  | 1.0995%  | 0.0217%  | 0.0000%   | 0.0000%     | 10.12 |
| Wheeling Revenue - Generation          | WRG                 | 1.4020%    | 22.5561% | 6.8122%    | 45.8550% | 5.6882%  | 17.2701% | 0.4164%  | 0.0000%   | 0.0000%     | 10.12 |
| Wheeling Revenue - Energy              | WRE                 | 1.4333%    | 22.4646% | 6.8723%    | 44.2113% | 6.0879%  | 18.5647% | 0.3658%  | 0.0000%   | 0.0000%     | 10.12 |
| Customer - System                      | CN                  | 2.5605%    | 31.0403% | 7.0933%    | 47.7997% | 3.8777%  | 7.6285%  | 0.0000%  | 0.0000%   | 0.0000%     | 10.1  |
| CIAC                                   | CIAC                | 3.5660%    | 28.5663% | 6.6475%    | 47.0464% | 4.6376%  | 9.5362%  | 0.0000%  | 0.0000%   | 0.0000%     | 10.1  |
| Bad Debt Expense                       | BADDEBT             | 3.0441%    | 34.6639% | 12.5265%   | 38.8044% | 3.6787%  | 7.0824%  | 0.0000%  | 0.0000%   | 0.0000%     | 10.1  |
| Accumulated Investment Tax Credit 1984 | ITC84               | 3.2870%    | 70.9760% | 14.1800%   | 0.0000%  | 0.0000%  | 10.9460% | 0.0000%  | 0.0000%   | 0.6110%     | Fixed |
| Accumulated Investment Tax Credit 1985 | ITC85               | 5.4200%    | 67.6900% | 13.3600%   | 0.0000%  | 0.0000%  | 11.6100% | 0.0000%  | 0.0000%   | 1.9200%     | Fixed |
| Accumulated Investment Tax Credit 1986 | ITC86               | 4.7890%    | 64.6080% | 13.1260%   | 0.0000%  | 0.0000%  | 15.5000% | 0.0000%  | 0.0000%   | 1.9770%     | Fixed |
| Accumulated Investment Tax Credit 1988 | ITC88               | 4.2700%    | 61.2000% | 14.9600%   | 0.0000%  | 0.0000%  | 16.7100% | 0.0000%  | 0.0000%   | 2.8600%     | Fixed |
| Accumulated Investment Tax Credit 1989 | ITC89               | 4.8806%    | 56.3558% | 15.2688%   | 0.0000%  | 0.0000%  | 20.6776% | 0.0000%  | 0.0000%   | 2.8172%     | Fixed |
| Accumulated Investment Tax Credit 1990 | ITC90               | 1.5047%    | 15.9356% | 3.9132%    | 46.9355% | 13.9815% | 17.3435% | 0.0000%  | 0.0000%   | 0.3860%     | Fixed |
| Other Electric                         | OTHER               | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 100.0000% | 0.0000%     | Situs |
| Non-Utility                            | NUJIL               | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 100.0000% | 0.0000%     | Situs |
| System Net Transmission Plant          | SNPT                | 1.4022%    | 22.5558% | 6.8122%    | 45.8580% | 5.6877%  | 17.2677% | 0.4164%  | 0.0000%   | 0.0000%     | 10.60 |
| Trojan Plant Allocator                 | TROJP               | 4.5717%    | 73.2597% | 22.1685%   | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%     | 10.11 |
| Trojan Decommissioning Allocator       | TROJD               | 4.5745%    | 73.2518% | 22.1738%   | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%     | 10.11 |
| DIT Expense                            | DITEXP              | 2.2926%    | 28.0935% | 6.1837%    | 41.0160% | 5.6677%  | 14.4469% | 0.3078%  | 0.0000%   | 0.0000%     | 10.8  |
| DIT Balance                            | DITBAL              | 2.4598%    | 28.2424% | 6.9317%    | 42.9711% | 6.0202%  | 13.1012% | 0.2635%  | 0.0000%   | 0.0000%     | 10.9  |
| Tax Depreciation                       | TAXDEPR             | 2.0131%    | 27.1899% | 6.3121%    | 42.7494% | 5.0686%  | 14.2077% | 0.2927%  | 0.0000%   | 0.0000%     | 10.12 |
| SCHMAT Depreciation Expense            | SCHMDEXP            | 2.8043%    | 27.7579% | 7.9219%    | 41.6100% | 5.1766%  | 14.4726% | 0.2566%  | 0.0000%   | 0.0000%     | 10.11 |

PacifiCorp  
 WA Results of Operations - December 2009  
 CP ALLOCATION FACTOR

75.00% Demand Percentage  
 25.00% Energy Percentage

| MONTH                  | CALIFORNIA | OREGON   | WASHINGTON | MONTANA | WYOMING  | UTAH     | IDAHO   | WYOMING | FERC    | TOTAL    |
|------------------------|------------|----------|------------|---------|----------|----------|---------|---------|---------|----------|
| Jan-09                 | 164.1      | 2,671.0  | 841.6      | 0.0     | 1,077.1  | 3,077.1  | 457.9   | 239.0   | 25.4    | 8,553.2  |
| Jan-09                 | 156.9      | 2,415.2  | 652.2      | 0.0     | 1,012.6  | 3,205.2  | 423.8   | 220.6   | 25.3    | 8,111.8  |
| Jan-09                 | 153.1      | 2,409.1  | 663.7      | 0.0     | 1,007.0  | 2,763.6  | 359.0   | 228.1   | 24.6    | 7,608.2  |
| Jan-09                 | 131.5      | 2,084.2  | 581.1      | 0.0     | 959.4    | 2,714.1  | 326.6   | 242.6   | 26.0    | 7,065.4  |
| Jan-09                 | 125.6      | 2,019.6  | 639.7      | 0.0     | 931.1    | 3,391.7  | 502.1   | 211.9   | 29.3    | 7,851.1  |
| Jan-09                 | 144.6      | 1,982.5  | 597.8      | 0.0     | 955.3    | 4,170.1  | 338.4   | 204.2   | 27.6    | 8,420.5  |
| Jan-09                 | 148.8      | 2,404.0  | 773.8      | 0.0     | 861.3    | 4,374.1  | 311.6   | 149.4   | 43.1    | 9,066.1  |
| Jan-09                 | 133.3      | 2,296.0  | 769.8      | 0.0     | 944.3    | 4,225.4  | 373.7   | 158.4   | 42.2    | 8,943.1  |
| Jan-09                 | 131.9      | 2,079.6  | 683.0      | 0.0     | 967.8    | 3,769.3  | 392.8   | 157.4   | 41.1    | 8,223.0  |
| Jan-09                 | 128.6      | 2,106.6  | 593.5      | 0.0     | 999.7    | 2,816.7  | 391.3   | 237.0   | 27.2    | 7,300.6  |
| Jan-09                 | 129.3      | 2,200.6  | 674.6      | 0.0     | 1,018.1  | 3,287.0  | 438.8   | 259.8   | 29.1    | 8,037.4  |
| Jan-09                 | 183.1      | 2,782.6  | 804.6      | 0.0     | 1,074.4  | 3,188.6  | 461.9   | 262.1   | 27.8    | 8,785.1  |
| Load Curtailment       | 0.0        | 0.0      | 0.0        | 0.0     | 0.0      | 0.0      | 0.0     | 0.0     | 0.0     | 0.0      |
| Total                  | 1,730.8    | 27,450.9 | 8,275.5    | 0.0     | 11,808.3 | 40,982.9 | 4,777.6 | 2,570.5 | 368.8   | 97,965.4 |
| System Capacity Factor | 1.7668%    | 28.0210% | 8.4474%    | 0.0000% | 12.0536% | 41.8340% | 4.8769% | 2.6239% | 0.3764% | 100.00%  |

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| MONTH                             | CALIFORNIA | OREGON     | WASHINGTON | MONTANA | WYOMING   | UTAH       | IDAHO     | WYOMING   | FERC    | TOTAL      |
|-----------------------------------|------------|------------|------------|---------|-----------|------------|-----------|-----------|---------|------------|
| Jan-09                            | 81,954     | 1,397,808  | 441,360    | 0       | 729,011   | 2,054,366  | 273,739   | 163,844   | 16,333  | 5,158,414  |
| Jan-09                            | 74,916     | 1,199,624  | 358,477    | 0       | 641,482   | 1,807,362  | 246,335   | 143,781   | 13,386  | 4,485,364  |
| Jan-09                            | 78,215     | 1,269,781  | 365,819    | 0       | 676,593   | 1,815,225  | 233,800   | 172,132   | 14,557  | 4,626,121  |
| Jan-09                            | 73,694     | 1,120,482  | 325,405    | 0       | 619,519   | 1,722,240  | 210,570   | 165,131   | 13,674  | 4,250,714  |
| Jan-09                            | 82,328     | 1,124,598  | 335,078    | 0       | 632,100   | 1,818,355  | 267,547   | 156,776   | 14,452  | 4,431,234  |
| Jan-09                            | 71,703     | 1,129,297  | 336,545    | 0       | 624,221   | 1,990,995  | 234,992   | 148,546   | 14,190  | 4,550,489  |
| Jan-09                            | 91,287     | 1,244,579  | 392,724    | 0       | 620,633   | 2,293,645  | 425,154   | 138,550   | 20,708  | 5,227,279  |
| Jan-09                            | 82,597     | 1,231,768  | 386,253    | 0       | 667,237   | 2,261,977  | 283,649   | 119,154   | 20,038  | 5,052,673  |
| Jan-09                            | 72,794     | 1,120,973  | 356,721    | 0       | 645,663   | 1,872,793  | 225,988   | 139,555   | 17,994  | 4,452,480  |
| Jan-09                            | 70,716     | 1,180,421  | 367,402    | 0       | 696,977   | 1,829,210  | 256,879   | 158,568   | 15,334  | 4,575,506  |
| Jan-09                            | 73,884     | 1,255,679  | 384,909    | 0       | 689,101   | 1,899,927  | 271,335   | 173,005   | 15,276  | 4,763,115  |
| Jan-09                            | 84,813     | 1,440,184  | 450,961    | 0       | 736,273   | 2,073,731  | 297,684   | 184,753   | 17,995  | 5,286,394  |
| Load Curtailment                  | 0          | 0          | 0          | 0       | 0         | 0          | 0         | 0         | 0       | 0          |
| Total                             | 938,899    | 14,715,193 | 4,501,654  | 0       | 7,978,808 | 23,439,826 | 3,227,672 | 1,863,795 | 193,936 | 56,859,784 |
| System Energy Factor              | 1.6513%    | 25.8798%   | 7.9171%    | 0.0000% | 14.0324%  | 41.2239%   | 5.6765%   | 3.2779%   | 0.3411% | 100.00%    |
| System Generation(75% SC, 25% SE) | 1.7379%    | 27.4857%   | 8.3148%    | 0.0000% | 12.5483%  | 41.6815%   | 5.0768%   | 2.7874%   | 0.3676% | 100.00%    |
| Control Area Energy Factors       |            |            |            |         |           |            |           |           |         |            |
| Control Area Energy - West        |            |            |            |         |           |            |           |           |         |            |
| CAEW                              | 4.6582%    | 73.0074%   | 22.3343%   | 0.0000% | 0.0000%   | 0.0000%    | 0.0000%   | 0.0000%   | 0.0000% | 100.0000%  |
| Control Area Energy - East        |            |            |            |         |           |            |           |           |         |            |
| CAEE                              | 0.0000%    | 0.0000%    | 0.0000%    | 0.0000% | 21.7382%  | 63.8617%   | 8.7938%   | 5.0779%   | 0.5284% | 100.0000%  |

PacifiCorp

WA Results of Operations - December 2009

WESTERN CONTROL AREA - COINCIDENTAL PEAKS (Normalized)

| MONTH                   | Pac CAL        | Pac ORE         | Pac WASH       | WCA             | WYP             | UT              | IDA            | WYU            | FERC         | ECA             |
|-------------------------|----------------|-----------------|----------------|-----------------|-----------------|-----------------|----------------|----------------|--------------|-----------------|
| Jan-09                  | 164.1          | 2,670.5         | 841.6          | 3,676.2         | 1,077.0         | 3,077.1         | 457.9          | 239.0          | 26.0         | 4,876.9         |
| Feb-09                  | 160.7          | 2,493.2         | 672.8          | 3,326.6         | 997.9           | 3,020.0         | 408.2          | 220.6          | 24.7         | 4,671.3         |
| Mar-09                  | 149.9          | 2,387.0         | 720.8          | 3,257.7         | 993.1           | 2,754.1         | 366.5          | 227.6          | 25.6         | 4,367.0         |
| Apr-09                  | 137.9          | 2,234.8         | 582.3          | 2,955.0         | 869.6           | 2,573.7         | 315.3          | 212.4          | 24.9         | 3,996.0         |
| May-09                  | 123.9          | 2,009.6         | 646.0          | 2,779.5         | 921.6           | 3,267.7         | 527.5          | 207.6          | 30.4         | 4,954.9         |
| Jun-09                  | 120.9          | 2,220.9         | 610.3          | 2,952.1         | 948.4           | 4,053.4         | 192.5          | 201.7          | 30.9         | 5,427.0         |
| Jul-09                  | 152.0          | 2,439.8         | 793.3          | 3,385.2         | 898.1           | 4,096.1         | 311.6          | 157.4          | 41.9         | 5,505.1         |
| Aug-09                  | 144.2          | 2,437.4         | 775.1          | 3,356.7         | 945.1           | 3,764.6         | 419.1          | 165.7          | 38.8         | 5,333.3         |
| Sep-09                  | 131.3          | 2,096.7         | 696.9          | 2,924.9         | 947.2           | 3,721.4         | 397.2          | 166.6          | 41.7         | 5,274.1         |
| Oct-09                  | 132.1          | 2,116.8         | 616.1          | 2,865.1         | 997.5           | 2,774.4         | 402.6          | 232.3          | 27.2         | 4,434.0         |
| Nov-09                  | 135.2          | 2,281.3         | 711.5          | 3,128.0         | 1,018.3         | 2,953.3         | 437.7          | 259.9          | 26.0         | 4,696.2         |
| Dec-09                  | 183.1          | 2,782.1         | 804.6          | 3,769.8         | 1,074.2         | 3,188.6         | 461.9          | 262.1          | 28.4         | 5,015.3         |
| <b>Total Coin. Peak</b> | <b>1,735.5</b> | <b>28,170.2</b> | <b>8,471.2</b> | <b>38,376.9</b> | <b>11,688.1</b> | <b>39,244.6</b> | <b>4,698.1</b> | <b>2,552.9</b> | <b>366.5</b> | <b>58,550.1</b> |

West. Contrl CP Factor  
East. Contrl CP Factor

19.9626% 67.0274% 8.0240% 4.3601% 0.6259% 100.0000%

Control Area Generation Factors  
Control Area Generation - West  
CAGW  
Control Area Generation - East  
CAGE

100.0000% 73.4041% 22.0737% 100.0000%  
4.5562% 73.3049% 22.1388% 0.0000% 0.0000% 100.0000%  
0.0000% 0.0000% 0.0000% 0.0000% 20.4065% 66.2359% 8.2165% 4.5396% 0.6015% 0.0000%

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 WA Results of Operations - December 2009  
 AVERAGE OF MONTHLY AVERAGE FACTORS  
 CALCULATION OF INTERNAL FACTORS

| DESCRIPTION OF FACTOR                            | TOTAL           | California   | Oregon        | Washington    | Wyo-PPL       | Utah          | Idaho         | Wyo-JPL      | FERC        | Other | Non-Utility |
|--|-----------------|--------------|---------------|---------------|---------------|---------------|---------------|--------------|-------------|-------|-------------|
| <b>TRANSMISSION:</b>                             |                 |              |               |               |               |               |               |              |             |       |             |
| <b>TRANSMISSION PLANT - PACIFIC</b>              |                 |              |               |               |               |               |               |              |             |       |             |
| DGP  | 51,715,164      | 2,259,651    | 36,355,465    | 10,979,727    | 432,663       | 1,404,415     | 174,215       | 96,254       | 12,754      |       |             |
| DGU  | 0               | 0            | 0             | 0             | 0             | 0             | 0             | 0            | 0           |       |             |
| CAGW   | 1,028,851,807   | 46,876,762   | 754,199,108   | 227,775,937   | 0             | 0             | 0             | 0            | 0           |       |             |
| CAGE   | 2,039,326,163   | 0            | 0             | 0             | 416,154,479   | 1,350,768,948 | 167,560,507   | 92,576,999   | 12,267,230  |       |             |
| SG   | 36,510,416      | 634,518      | 10,035,140    | 3,035,776     | 4,581,434     | 15,218,094    | 1,853,553     | 1,017,693    | 134,208     |       |             |
|  | 3,156,403,549   | 49,770,931   | 800,589,772   | 241,791,440   | 421,166,595   | 1,367,369,458 | 169,588,275   | 63,690,946   | 12,414,192  |       |             |
| <b>LESS ACCUMULATED DEPRECIATION</b>             |                 |              |               |               |               |               |               |              |             |       |             |
| DGP  | 0               | 0            | 0             | 0             | 0             | 0             | 0             | 0            | 0           |       |             |
| JRG  | (49,222,893)    | (2,150,753)  | (34,603,412)  | (10,450,669)  | (411,831)     | (1,336,739)   | (165,920)     | (91,615)     | (12,140)    |       |             |
| CAGW   | (412,784,790)   | (18,807,387) | (302,591,606) | (91,385,797)  | 0             | 0             | 0             | 0            | 0           |       |             |
| CAGE   | (643,624,351)   | 0            | 0             | 0             | (131,341,009) | (426,310,669) | (52,883,165)  | (29,217,892) | (3,871,616) |       |             |
| SG   | (16,774,065)    | (291,518)    | (4,610,467)   | (1,394,734)   | (2,104,859)   | (6,991,684)   | (851,582)     | (467,561)    | (61,659)    |       |             |
|  | (1,122,406,089) | (21,249,689) | (341,805,486) | (103,231,119) | (133,857,699) | (434,639,066) | (53,900,567)  | (29,777,058) | (3,945,415) |       |             |
| TOTAL NET TRANSMISSION PLANT                     | 2,033,987,450   | 28,521,273   | 458,784,226   | 138,560,320   | 287,310,896   | 932,750,371   | 115,687,708   | 63,913,878   | 8,466,777   |       |             |
| SNPT   | 100.0000%       | 1.4022%      | 22.5568%      | 6.8122%       | 14.1254%      | 45.8580%      | 5.6877%       | 3.1423%      | 0.4164%     |       |             |
| <b>SYSTEM NET PLANT TRANSMISSION</b>             |                 |              |               |               |               |               |               |              |             |       |             |
| <b>DISTRIBUTION:</b>                             |                 |              |               |               |               |               |               |              |             |       |             |
| <b>DISTRIBUTION PLANT - PACIFIC</b>              |                 |              |               |               |               |               |               |              |             |       |             |
| S  | 2,665,373,915   | 209,115,141  | 1,633,826,186 | 383,892,657   | 439,539,930   | 2,207,470,353 | 260,445,059   | 81,998,572   | 0           |       |             |
| S  | (1,137,894,103) | (92,929,455) | (703,096,688) | (167,307,314) | (174,560,646) | (674,632,223) | (109,344,400) | (35,274,692) | 0           |       |             |
|  | 3,258,142,480   | 116,185,686  | 930,729,498   | 216,585,344   | 263,979,284   | 1,532,838,130 | 151,100,658   | 46,723,880   | 0           |       |             |
| DNPDP  | 100.0000%       | 7.6064%      | 60.9324%      | 14.1793%      | 17.2820%      | 88.5694%      | 8.7308%       | 2.6998%      | 0.0000%     |       |             |
| <b>(DIVISION NET PLANT DISTRIBUTION PACIFIC)</b> |                 |              |               |               |               |               |               |              |             |       |             |
| <b>DNPDU</b>                                     |                 |              |               |               |               |               |               |              |             |       |             |
| <b>(DIVISION NET PLANT DISTRIBUTION UTAH)</b>    |                 |              |               |               |               |               |               |              |             |       |             |

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 AVERAGE OF MONTHLY AVERAGE FACTORS  
 CALCULATION OF INTERVAL FACTORS

| DESCRIPTION OF FACTOR                     | TOTAL           | California    | Oregon          | Washington    | Wyo-PPL       | Utah            | Idaho         | Wyo-JPL       | FERC         | Other | Non-Utility |
|---|-----------------|---------------|-----------------|---------------|---------------|-----------------|---------------|---------------|--------------|-------|-------------|
| TOTAL                                     | 3,258,142,480   | 116,185,666   | 930,729,498     | 216,585,344   | 263,979,284   | 1,532,838,130   | 151,100,658   | 46,723,880    | 0            |       |             |
| SNPD                                      | 100.0000%       | 3.5660%       | 28.5663%        | 6.6475%       | 8.1021%       | 47.0464%        | 4.5376%       | 1.4341%       | 0.0000%      |       |             |
| SYSTEM NET PLANT DISTRIBUTION             |                 |               |                 |               |               |                 |               |               |              |       |             |
| GROSS PLANT:                              |                 |               |                 |               |               |                 |               |               |              |       |             |
| PRODUCTION PLANT                          | 8,618,308,383   | 130,008,009   | 2,091,682,572   | 631,710,170   | 1,176,408,656 | 3,618,449,601   | 473,670,047   | 261,701,703   | 34,677,624   |       |             |
| TRANSMISSION PLANT                        | 3,156,403,549   | 49,770,931    | 800,589,712     | 241,791,440   | 421,168,595   | 1,367,389,458   | 169,588,275   | 93,690,946    | 12,414,192   |       |             |
| DISTRIBUTION PLANT                        | 5,215,287,898   | 209,115,141   | 1,633,826,186   | 363,892,657   | 436,539,830   | 2,207,470,553   | 260,445,059   | 81,998,572    | 0            |       |             |
| GENERAL PLANT                             | 1,196,153,835   | 21,211,200    | 258,945,211     | 72,930,985    | 174,253,659   | 545,957,558     | 81,303,703    | 38,628,719    | 2,923,089    |       |             |
| INTANGIBLE PLANT                          | 694,435,350     | 15,503,546    | 250,738,432     | 70,643,378    | 62,537,211    | 248,237,862     | 29,715,192    | 12,769,093    | 1,290,637    |       |             |
| TOTAL GROSS PLANT                         | 18,880,589,015  | 428,608,828   | 5,035,782,113   | 1,400,968,641 | 2,272,908,051 | 8,187,504,532   | 1,014,722,275 | 488,789,033   | 51,305,542   |       |             |
| GP-S                                      | 100.0000%       | 2.2701%       | 26.6717%        | 7.4202%       | 12.0383%      | 43.3647%        | 5.3744%       | 2.5688%       | 0.2717%      |       |             |
| GROSS PLANT-SYSTEM FACTOR (SGP)           |                 |               |                 |               |               |                 |               |               |              |       |             |
| ACCUMULATED DEPRECIATION AND AMORTIZATION |                 |               |                 |               |               |                 |               |               |              |       |             |
| PRODUCTION PLANT                          | (2,940,209,844) | (42,684,370)  | (666,908,692)   | (207,453,535) | (408,772,864) | (1,326,807,477) | (164,588,373) | (90,994,896)  | (12,049,637) |       |             |
| TRANSMISSION PLANT                        | (1,122,406,099) | (21,249,699)  | (341,805,486)   | (103,231,119) | (133,857,699) | (434,639,086)   | (53,900,567)  | (29,777,068)  | (3,945,415)  |       |             |
| DISTRIBUTION PLANT                        | (1,957,145,418) | (92,929,455)  | (703,096,688)   | (167,307,314) | (174,560,646) | (674,632,223)   | (109,344,400) | (35,274,892)  | 0            |       |             |
| GENERAL PLANT                             | (498,282,151)   | (6,011,012)   | (85,278,240)    | (28,258,966)  | (60,251,316)  | (233,638,088)   | (34,210,494)  | (17,224,830)  | (1,409,206)  |       |             |
| INTANGIBLE PLANT                          | (392,005,616)   | (9,449,969)   | (118,868,427)   | (32,343,627)  | (40,073,645)  | (163,157,299)   | (19,160,452)  | (8,151,670)   | (800,528)    |       |             |
| TOTAL                                     | (6,910,049,130) | (174,334,463) | (1,945,957,533) | (538,594,561) | (837,516,170) | (2,832,874,173) | (381,204,286) | (181,363,157) | (18,204,787) |       |             |
| NET PLANT                                 | 11,970,539,885  | 254,274,365   | 3,089,824,580   | 862,374,080   | 1,435,391,882 | 5,354,630,359   | 633,517,990   | 307,425,876   | 33,100,755   |       |             |
| SNP                                       | 100.0000%       | 2.1242%       | 25.8119%        | 7.2041%       | 11.9910%      | 44.7317%        | 5.2923%       | 2.5682%       | 0.2765%      |       |             |
| SYSTEM NET PLANT FACTOR (SNP)             |                 |               |                 |               |               |                 |               |               |              |       |             |
| TOTAL GROSS PLANT (LESS SO FACTOR)        | 18,283,649,478  | 414,603,665   | 4,871,233,587   | 1,355,190,782 | 2,198,638,819 | 7,919,970,757   | 981,585,350   | 472,817,429   | 49,629,089   |       |             |
| SO  | 100.0000%       | 2.2701%       | 26.6717%        | 7.4202%       | 12.0383%      | 43.3647%        | 5.3744%       | 2.5688%       | 0.2717%      |       |             |
| SYSTEM OVERHEAD FACTOR (SO)               |                 |               |                 |               |               |                 |               |               |              |       |             |

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| DESCRIPTION OF FACTOR   | TOTAL               | California        | Oregon             | Washington        | Wyo-PPL           | Utah               | Idaho              | Wyo-UPL           | FERC             | Other          | Non-Utility       |
|---|---------------------|-------------------|--------------------|-------------------|-------------------|--------------------|--------------------|-------------------|------------------|----------------|-------------------|
| Pre-Merger - PPL  |                     |                   |                    |                   |                   |                    |                    |                   |                  |                |                   |
| Prod / Hydro  | (927,527)           | (63,792)          | (344,654)          | (244,232)         | (198,573)         | (76,276)           | 0                  | 0                 | 0                | 0              | 0                 |
| Transmission  | (719,572)           | (28,489)          | (387,749)          | (110,471)         | (164,749)         | (28,114)           | 0                  | 0                 | 0                | 0              | 0                 |
| Distribution  | (3,291,285)         | (248,717)         | (2,042,688)        | (385,629)         | (604,251)         | 0                  | 0                  | 0                 | 0                | 0              | 0                 |
| General   | 47,357              | (5)               | 30,711             | (11)              | 10,876            | 5,649              | 1                  | 123               | 13               | 0              | 0                 |
| Mining  | 0                   | 0                 | 0                  | 0                 | 0                 | 0                  | 0                  | 0                 | 0                | 0              | 0                 |
| Marin   | 2,669,693           | 0                 | 0                  | 0                 | 0                 | 0                  | 0                  | 0                 | 0                | 0              | 2,669,693         |
| Non Utility   | 5,258               | 0                 | 626                | 5,632             | 0                 | 0                  | 0                  | 0                 | 0                | 0              | 0                 |
| <b>Total PPL</b>  | <b>(2,215,076)</b>  | <b>(841,003)</b>  | <b>(2,743,754)</b> | <b>(744,711)</b>  | <b>(956,697)</b>  | <b>(98,741)</b>    | <b>1</b>           | <b>123</b>        | <b>13</b>        | <b>0</b>       | <b>2,669,693</b>  |
| Pre-Merger - UPL  |                     |                   |                    |                   |                   |                    |                    |                   |                  |                |                   |
| Prod / Hydro  | (4,511,511)         | 0                 | 0                  | 0                 | 0                 | 0                  | 0                  | 0                 | 0                | 0              | 0                 |
| Transmission  | (2,620,265)         | 0                 | 0                  | 0                 | 0                 | (3,358,805)        | (841,604)          | (273,712)         | (37,390)         | 0              | 0                 |
| Distribution  | (3,251,051)         | 16                | 137                | 32                | 31                | (2,634,201)        | (438,074)          | (98,549)          | (12,981)         | 0              | 0                 |
| General   | (195,101)           | (1,223)           | (8,810)            | (3,871)           | (3,414)           | (182,524)          | 2,485              | 2,218             | 38               | 0              | 0                 |
| Mining  | 0                   | 0                 | 0                  | 0                 | 0                 | 0                  | 0                  | 0                 | 0                | 0              | 0                 |
| <b>Total UPL</b>  | <b>(10,577,928)</b> | <b>(1,207)</b>    | <b>(8,673)</b>     | <b>(3,839)</b>    | <b>(3,383)</b>    | <b>(8,385,417)</b> | <b>(1,576,061)</b> | <b>(548,035)</b>  | <b>(50,313)</b>  | <b>0</b>       | <b>0</b>          |
| Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward) |                     |                   |                    |                   |                   |                    |                    |                   |                  |                |                   |
| Prod / Other Prod   | 104,897,536         | 1,926,661         | 28,368,696         | 8,279,929         | 12,302,175        | 43,308,349         | 6,585,935          | 3,840,177         | 385,614          | 0              | 0                 |
| Cholla Unit 4   | 11,086,220          | 208,762           | 3,181,222          | 0                 | 1,364,737         | 4,348,755          | 646,145            | 372,085           | 38,967           | 0              | 925,537           |
| Gadsby Unit 4, 5 & 6  | 1,321,131           | 24,427            | 333,619            | 0                 | 139,812           | 589,207            | 89,492             | 37,281            | 5,574            | 0              | 101,519           |
| Hydro-PPL   | 4,354,663           | 77,496            | 1,156,418          | 330,784           | 498,100           | 1,824,740          | 273,692            | 177,311           | 16,122           | 0              | 0                 |
| Hydro-UPL   | 1,167,243           | 21,306            | 316,095            | 91,655            | 137,870           | 480,761            | 72,407             | 42,863            | 4,266            | 0              | 0                 |
| Transmission  | 36,373,809          | 646,586           | 10,843,553         | 2,924,163         | 4,631,047         | 15,656,981         | 2,197,028          | 1,333,793         | 140,638          | 0              | 0                 |
| Distribution  | 125,978,618         | 5,302,739         | 37,866,997         | 8,640,578         | 8,260,295         | 57,049,104         | 5,482,820          | 3,356,700         | 0                | 0              | (615)             |
| General   | (3,752,263)         | (115,945)         | (1,594,686)        | 91,624            | (422,241)         | (1,473,800)        | (194,049)          | 3,356,700         | 0                | 0              | (1,196)           |
| Mining  | (1,533,871)         | (23,473)          | (560,971)          | (87,631)          | (245,848)         | (541,310)          | (49,603)           | (46,933)          | 5,943            | 0              | (2,196)           |
| WCA - CAEE 2007+  | 5,674,337           | 87,866            | 1,511,901          | 0                 | 779,497           | 2,296,333          | 331,127            | 215,257           | 23,645           | 0              | 438,991           |
| WCA - CAGE 2007+  | 281,969,350         | 5,333,693         | 79,124,115         | 0                 | 34,489,567        | 112,873,403        | 17,144,513         | 8,998,136         | 1,066,185        | 0              | 23,027,738        |
| WCA - CAGW 2007+  | 69,618,918          | 1,276,043         | 19,616,667         | 14,847,534        | 8,556,493         | 28,089,535         | 4,306,929          | 2,200,181         | 264,936          | 0              | (9,539,300)       |
| WCA - CAGW 2007+ -Marengo   | 0                   | 0                 | 0                  | 0                 | 0                 | 0                  | 0                  | 0                 | 0                | 0              | 0                 |
| WCA - CAGW 2007+ -Goodline  | 27,259,837          | 600,066           | 8,637,963          | 1,805,427         | 3,303,794         | 10,851,835         | 1,422,992          | 791,585           | 77,412           | 0              | (231,237)         |
| WCA - IBC 2007+   | 29,705,256          | 561,910           | 8,554,998          | 5,873,071         | 3,723,973         | 11,978,761         | 1,797,492          | 966,742           | 115,358          | 0              | (3,887,069)       |
| Oregon Extra Book Depreciation  | (3,636,814)         | 0                 | (3,636,814)        | 0                 | 0                 | 0                  | 0                  | 0                 | 0                | 0              | 0                 |
| Non Utility   | 38,227              | 0                 | 0                  | 0                 | 0                 | 0                  | 0                  | 0                 | 0                | 0              | 38,227            |
| <b>Total Post Merger</b>  | <b>692,622,167</b>  | <b>15,927,857</b> | <b>193,739,973</b> | <b>42,787,154</b> | <b>77,529,271</b> | <b>287,322,674</b> | <b>40,106,810</b>  | <b>22,193,933</b> | <b>2,142,900</b> | <b>0</b>       | <b>10,871,595</b> |
| <b>Total Deferred Taxes</b>   | <b>679,829,163</b>  | <b>15,955,647</b> | <b>190,387,546</b> | <b>42,038,604</b> | <b>76,569,191</b> | <b>278,838,516</b> | <b>38,530,750</b>  | <b>21,645,021</b> | <b>2,092,600</b> | <b>0</b>       | <b>13,541,288</b> |
| <b>Percentage of Total (DITEXP)</b>   | <b>100.0000%</b>    | <b>2.2926%</b>    | <b>28.0935%</b>    | <b>6.1837%</b>    | <b>11.2650%</b>   | <b>41.0160%</b>    | <b>5.6677%</b>     | <b>3.1839%</b>    | <b>0.3078%</b>   | <b>0.0000%</b> | <b>1.9919%</b>    |



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DESCRIPTION OF FACTOR

|   | TOTAL         | California | Oregon      | Washington  | Wyo-PPL     | Utah        | Idaho       | Wyo-UPL    | FERC      | Other | Non-Utility  |
|---|---------------|------------|-------------|-------------|-------------|-------------|-------------|------------|-----------|-------|--------------|
| <b>DITBAL:</b>  |               |            |             |             |             |             |             |            |           |       |              |
| Pre-Merger - PPL  | 53,575,878    | 1,892,248  | 28,252,765  | 7,453,794   | 12,705,641  | 2,280,330   | 0           | 0          | 0         | 0     | 0            |
| Prod / Hydro  | 22,230,275    | 846,184    | 12,069,776  | 3,302,597   | 5,038,588   | 973,131     | 0           | 0          | 0         | 0     | 0            |
| Transmission  | 44,787,145    | 3,784,872  | 26,820,845  | 6,035,644   | 8,135,784   | 0           | 0           | 0          | 0         | 0     | 0            |
| Distribution  | (610,113)     | 3          | (386,204)   | 6           | (142,619)   | (69,366)    | (5)         | (1,722)    | (206)     | 0     | 0            |
| General   | 0             | 0          | 0           | 0           | 0           | 0           | 0           | 0          | 0         | 0     | 0            |
| Mining  | (4,250,137)   | 0          | 0           | 0           | 0           | 0           | 0           | 0          | 0         | 0     | (4,250,137)  |
| Mailin  | 14,184        | 0          | 1,418       | 12,765      | 0           | 0           | 0           | 0          | 0         | 0     | 0            |
| Non Utility   | 115,747,333   | 6,533,307  | 67,758,600  | 16,804,807  | 25,736,594  | 3,164,095   | (5)         | (1,722)    | (206)     | 0     | (4,250,137)  |
| Total PPL   |               |            |             |             |             |             |             |            |           |       |              |
| Pre-Merger - UPL  | 93,926,206    | 0          | 0           | 0           | 0           | 73,878,809  | 14,685,385  | 4,898,076  | 663,956   | 0     | 0            |
| Prod / Hydro  | 53,275,712    | 0          | 0           | 0           | 0           | 44,608,807  | 6,278,928   | 2,103,365  | 284,612   | 0     | 0            |
| Transmission  | 50,868,808    | (15)       | (134)       | (31)        | (30)        | 41,217,609  | 7,665,930   | 2,605,279  | 0         | 0     | 0            |
| Distribution  | (739,613)     | 1,205      | (89,808)    | 3,706       | (33,987)    | (18,227)    | (418,686)   | (177,226)  | (6,591)   | 0     | 0            |
| General   | 0             | 0          | 0           | 0           | 0           | 0           | 0           | 0          | 0         | 0     | 0            |
| Mining  | 0             | 0          | 0           | 0           | 0           | 0           | 0           | 0          | 0         | 0     | 0            |
| Total UPL   | 197,351,113   | 1,190      | (89,942)    | 3,675       | (34,017)    | 159,487,198 | 27,611,537  | 9,429,495  | 941,977   | 0     | 0            |
| Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward) |               |            |             |             |             |             |             |            |           |       |              |
| Prod / Other Prod   | 460,835,316   | 8,784,862  | 135,687,698 | 36,272,151  | 57,404,122  | 184,480,225 | 26,104,163  | 10,461,329 | 1,640,766 | 0     | 0            |
| Cholla Unit 4   | (12,958,200)  | (242,862)  | (4,504,284) | 0           | (2,011,967) | (6,102,887) | (1,076,623) | (86,552)   | (67,282)  | 0     | 1,114,257    |
| Gadsby Unit 4, 5 & 6  | 1,502,503     | 28,082     | 379,735     | 0           | 159,658     | 670,328     | 102,041     | 41,581     | 6,311     | 0     | 114,767      |
| Hydro-PPL   | 37,658,558    | 755,524    | 11,552,838  | 3,082,158   | 4,781,428   | 14,645,066  | 1,943,706   | 780,914    | 116,924   | 0     | 0            |
| Hydro-UPL   | 9,821,966     | 218,235    | 3,083,961   | 872,858     | 1,175,280   | 3,758,108   | 499,974     | 186,945    | 26,605    | 0     | 0            |
| Transmission  | 226,875,276   | 4,694,386  | 67,510,237  | 18,091,426  | 27,379,624  | 81,122,605  | 12,800,304  | 4,571,001  | 705,693   | 0     | 5,958        |
| Distribution  | 473,672,990   | 20,113,480 | 140,895,465 | 29,093,545  | 32,015,303  | 218,804,118 | 24,928,152  | 7,896,989  | 0         | 0     | 12,640       |
| General / Intangibles   | 133,451,195   | 3,246,197  | 43,286,150  | 10,063,536  | 16,065,398  | 50,339,715  | 7,519,058   | 2,708,727  | 209,774   | 0     | 0            |
| Mining  | 13,622,272    | 208,135    | 4,212,047   | 924,531     | 2,075,575   | 6,130,025   | 697,920     | 323,779    | 50,260    | 0     | 0            |
| WCA - CAEE 2007+  | 10,136,060    | 133,629    | 2,910,361   | 1,517,766   | 3,830,203   | 3,830,203   | 508,046     | 352,968    | 42,570    | 0     | 842,917      |
| WCA - JBG 2007+   | 383,627,569   | 7,183,170  | 108,169,952 | 47,375,287  | 154,644,234 | 22,128,265  | 22,128,265  | 11,337,413 | 1,464,922 | 0     | 31,324,346   |
| WCA - CAGW 2007+  | 165,038,803   | 2,983,168  | 47,815,533  | 33,529,090  | 21,134,364  | 67,986,800  | 9,370,316   | 4,483,175  | 653,123   | 0     | (23,126,766) |
| WCA CAGW 2007+ - Marengo  | 0             | 0          | 0           | 0           | 0           | 0           | 0           | 0          | 0         | 0     | 0            |
| WCA CAGW 2007+ - Goodnoe  | 50,464,280    | 1,125,809  | 16,520,666  | 3,099,825   | 6,345,939   | 19,441,058  | 2,678,636   | 1,322,255  | 114,113   | 0     | (184,121)    |
| WCA - General 2007+   | 37,268,581    | 704,049    | 10,725,525  | 7,310,539   | 4,887,567   | 15,175,678  | 2,204,245   | 1,167,471  | 145,063   | 0     | (4,851,576)  |
| OREGON EXTRA BOOK DEPR  | (7,417,664)   | 0          | (7,417,664) | 0           | 0           | 0           | 0           | 0          | 0         | 0     | 0            |
| Non Utility   | (768,101)     | 0          | 0           | 0           | 0           | 0           | 0           | 0          | 0         | 0     | (768,101)    |
| Total Post Merger   | 1,982,833,424 | 49,935,844 | 580,758,220 | 142,339,759 | 220,105,364 | 823,935,276 | 110,609,203 | 45,557,595 | 5,108,842 | 0     | 4,484,321    |
| Total Deferred Taxes  | 2,295,931,870 | 56,470,341 | 648,426,878 | 159,148,241 | 245,809,841 | 986,586,569 | 138,219,735 | 54,985,368 | 6,050,613 | 0     | 234,184      |

Percentage of Total (DITBAL) 100.0000% 2.4596% 28.2424% 6.9317% 10.7063% 42.9711% 6.0202% 2.3649% 0.2635% 0.0000% 0.0102%

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| DESCRIPTION OF FACTOR<br>BADDEBT              | TOTAL      | California | Oregon    | Washington | Wyo-PPL | Utah      | Idaho   | Wyo-UPL | FERC    | Other   | Non-Utility |
|---|------------|------------|-----------|------------|---------|-----------|---------|---------|---------|---------|-------------|
| Account 904 Balance                           | 12,175,795 | 370,644    | 4,220,804 | 1,525,198  | 862,103 | 4,724,748 | 472,281 | 237     | 0       | 0       | 0           |
| Bad Debts Expense Allocation Factor - BADDEBT | 100%       | 3.0441%    | 34.6639%  | 12.5265%   | 7.0805% | 38.8044%  | 3.8787% | 0.0019% | 0.0000% | 0.0000% | 0.0000%     |
| Customer Factors                              |            |            |           |            |         |           |         |         |         |         |             |
| Total Electric Customers                      | 1,848,612  | 47,334     | 573,815   | 131,127    | 124,977 | 883,631   | 71,694  | 16,344  | 0       | 0       | 0           |
| CN  |            |            |           |            |         |           |         |         |         |         |             |
| Customer System factor - CN                   |            | 2.5605%    | 31.0403%  | 7.0933%    | 6.7443% | 47.7997%  | 3.8777% | 0.8841% | 0.0000% | 0.0000% | 0.0000%     |

| CIAC                                 | Customer Adv. Received | Factor %  |
|--------------------------------------|------------------------|-----------|
| Contributions in Aid of Construction |                        |           |
| Oregon                               | 28.6                   | 28.5663%  |
| Washington - Other                   | 6.6                    | 6.6475%   |
| Washington - SWIFT                   | -                      | 0.0000%   |
| Idaho - PPL                          | -                      | 0.0000%   |
| Idaho - UPL                          | 4.6                    | 4.6376%   |
| Montana                              | -                      | 0.0000%   |
| Wyoming PPL                          | 8.1                    | 8.1821%   |
| Wyoming UPL                          | 1.4                    | 1.4341%   |
| California                           | 3.6                    | 3.5660%   |
| Utah                                 | 47.0                   | 47.0464%  |
| Total                                | 100                    | 100.0000% |

Trojan Allocators

|                                    |             |           |             |             |         |         |         |         |         |         |         |
|------------------------------------|-------------|-----------|-------------|-------------|---------|---------|---------|---------|---------|---------|---------|
| Premier                            | 16,918,976  | 0         | 0           | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Dec 1991 Plant                     | 17,094,202  | 0         | 0           | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Dec 1992 Plant                     | 17,006,588  | 774,858   | 12,466,668  | 3,765,063   | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Average                            |             |           |             |             |         |         |         |         |         |         |         |
| CAGW                               |             |           |             |             |         |         |         |         |         |         |         |
| Dec 1991 Reserve                   | (7,851,432) | 0         | 0           | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Dec 1992 Reserve                   | (9,434,050) | 0         | 0           | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Average                            | (8,142,751) | (371,001) | (5,969,023) | (1,802,707) | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Postmerger                         | 4,284,960   | 0         | 0           | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Dec 1991 Plant                     | 3,485,613   | 0         | 0           | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Dec 1992 Plant                     | 3,885,287   | 177,022   | 2,848,107   | 860,158     | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Average                            |             |           |             |             |         |         |         |         |         |         |         |
| Dec 1991 Reserve                   | (129,394)   | 0         | 0           | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Dec 1992 Reserve                   | (240,609)   | 0         | 0           | 0           | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Average                            | (185,002)   | (8,429)   | (135,616)   | (40,957)    | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Net Plant                          | 12,564,143  | 572,450   | 9,210,136   | 2,781,557   | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Division Net Plant Nuclear Pacific | 100.0000%   | 4.5562%   | 73.3049%    | 22.1388%    | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| Division Net Plant Nuclear Utah    | 0.00%       | 0.00%     | 0.00%       | 0.00%       | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   |
| System Net Nuclear Plant           | 100.0000%   | 4.5562%   | 73.3049%    | 22.1388%    | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |

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| DESCRIPTION OF FACTOR              | TOTAL       | California | Oregon      | Washington  | Wyo-PPL    | Utah        | Idaho      | Wyo-UPL    | FERC      | Other   | Non-Utility |
|------------------------------------|-------------|------------|-------------|-------------|------------|-------------|------------|------------|-----------|---------|-------------|
| Account 182.22                     |             |            |             |             |            |             |            |            |           |         |             |
| Pre-merger                         | 17,084,202  | 778,850    | 12,530,893  | 3,784,459   | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (101) CAGW                         | (8,434,030) | (384,273)  | (6,182,273) | (1,867,197) | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Post-merger                        | 3,485,613   | 158,812    | 2,555,126   | 771,675     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (101) CAGW                         | (240,609)   | (10,963)   | (176,378)   | (53,268)    | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (107) CAGW                         | 1,778,549   | 81,035     | 1,303,764   | 393,750     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (120) CAEW                         | 1,975,759   | 92,035     | 1,442,451   | 441,273     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (228) CAGW                         | 7,220,849   | 328,998    | 5,293,238   | 1,598,613   | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (228) CAGW                         | 1,472,376   | 67,085     | 1,079,324   | 325,967     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (228) SNPP                         | 3,531,000   | 160,880    | 2,588,397   | 781,723     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (228) CAEW                         | 1,743,025   | 81,194     | 1,272,539   | 389,293     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Total Acct 182.22                  | 29,626,734  | 1,353,653  | 21,706,794  | 6,566,288   | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Revised Study                      | 112,680     | 5,134      | 82,600      | 24,946      | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (228) SNPP                         | 941,950     | 43,878     | 687,694     | 210,378     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| (228) CAEW                         | 1,054,630   | 49,012     | 770,294     | 235,324     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| December 1993 Adj.                 |             |            |             |             |            |             |            |            |           |         |             |
| Adjusted Acct 182.22               | 30,681,364  | 1,402,665  | 22,477,087  | 6,801,612   | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| TROJPD                             | 100.00000%  | 4.5717%    | 73.2597%    | 22.1685%    | 0.0000%    | 0.0000%     | 0.0000%    | 0.0000%    | 0.0000%   | 0.0000% | 0.0000%     |
| Trojan Plant Allocator             |             |            |             |             |            |             |            |            |           |         |             |
| Account 228.42                     |             |            |             |             |            |             |            |            |           |         |             |
| Plant - Postmerger                 | 7,220,849   | 328,998    | 5,293,238   | 1,598,613   | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| - Postmerger                       | 1,472,376   | 67,085     | 1,079,324   | 325,967     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| CAGW                               | 1,743,025   | 81,194     | 1,272,538   | 389,293     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| CAEW                               | 3,531,000   | 160,880    | 2,588,397   | 781,723     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| SNPP                               | 13,987,250  | 638,157    | 10,233,498  | 3,095,596   | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Total Acct 228.42                  |             |            |             |             |            |             |            |            |           |         |             |
| Transition Costs                   | 112,680     | 5,134      | 82,600      | 24,946      | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Storage Facility                   | 941,950     | 43,878     | 687,694     | 210,378     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| December 1993 Adj.                 | 1,054,630   | 49,012     | 770,294     | 235,324     | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Adjusted Acct 228.42               | 15,021,860  | 687,169    | 11,003,791  | 3,330,920   | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| TROJPD                             | 100.00000%  | 4.5745%    | 73.2518%    | 22.1738%    | 0.0000%    | 0.0000%     | 0.0000%    | 0.0000%    | 0.0000%   | 0.0000% | 0.0000%     |
| Trojan Decommissioning Allocator   |             |            |             |             |            |             |            |            |           |         |             |
| SCHMD                              |             |            |             |             |            |             |            |            |           |         |             |
| Depreciation Expense :             |             |            |             |             |            |             |            |            |           |         |             |
| Steam                              | 109,523,832 | 1,067,422  | 17,173,732  | 5,186,645   | 17,569,161 | 57,026,520  | 7,074,050  | 3,908,405  | 517,896   | 0       | 0           |
| Actd 403.1                         | 0           | 0          | 0           | 0           | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Actd 403.2                         | 0           | 0          | 0           | 0           | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Nuclear                            | 15,450,360  | 497,615    | 8,006,108   | 2,417,927   | 924,150    | 2,999,634   | 372,100    | 205,565    | 27,242    | 0       | 0           |
| Hydro                              | 97,185,416  | 1,928,997  | 31,035,594  | 9,373,071   | 11,192,490 | 36,328,928  | 4,506,546  | 2,489,682  | 329,928   | 0       | 0           |
| Actd 403.3                         | 62,893,206  | 995,297    | 16,071,337  | 4,853,894   | 6,357,627  | 27,140,110  | 3,365,440  | 1,859,169  | 246,332   | 0       | 0           |
| Other                              | 143,343,279 | 7,819,613  | 46,693,769  | 11,982,006  | 12,443,298 | 55,290,633  | 6,662,658  | 2,441,301  | 69,397    | 0       | 0           |
| Actd 403.5                         | 35,631,512  | 699,927    | 9,823,742   | 2,946,105   | 4,758,978  | 14,306,204  | 2,020,279  | 1,006,860  | 0         | 0       | 0           |
| Actd 403.6                         | 0           | 0          | 0           | 0           | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Distribution                       | 0           | 0          | 0           | 0           | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Actd 403.7&8                       | 0           | 0          | 0           | 0           | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| General                            | 0           | 0          | 0           | 0           | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Mining                             | 0           | 0          | 0           | 0           | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Actd 403.9                         | 0           | 0          | 0           | 0           | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Actd 403.4                         | 0           | 0          | 0           | 0           | 0          | 0           | 0          | 0          | 0         | 0       | 0           |
| Experimental                       |             |            |             |             |            |             |            |            |           |         |             |
| Postmerger Hydro Step 1 Adjustment |             |            |             |             |            |             |            |            |           |         |             |
| Total Depreciation Expense :       | 464,027,603 | 13,012,872 | 128,804,282 | 36,759,649  | 55,245,703 | 193,082,029 | 24,021,072 | 11,911,202 | 1,190,795 | 0       | 0           |
| Schedule M Depreciation Factor     | 100.00000%  | 2.8043%    | 27.7579%    | 7.9219%     | 11.9057%   | 41.6100%    | 5.1766%    | 2.5669%    | 0.2566%   | 0.0000% | 0.0000%     |

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| DESCRIPTION OF FACTOR | TOTAL         | California | Oregon      | Washington  | Wyo-PPL     | Utah        | Idaho      | Wyo-UPL    | FERC      | Other   | Non-Utility |
|-----------------------|---------------|------------|-------------|-------------|-------------|-------------|------------|------------|-----------|---------|-------------|
| TAXDEPR               |               |            |             |             |             |             |            |            |           |         |             |
| Production_SG         | 1,783,676,326 | 35,906,703 | 484,978,932 | 112,587,008 | 207,527,802 | 762,511,753 | 90,408,166 | 45,891,125 | 5,220,735 | -       | 38,644,102  |
| Total                 | 1,783,676,326 | 35,906,703 | 484,978,932 | 112,587,008 | 207,527,802 | 762,511,753 | 90,408,166 | 45,891,125 | 5,220,735 | 0       | 38,644,102  |
| TAXDEPR Factor        | 100.0000%     | 2.0131%    | 27.1869%    | 6.3121%     | 11.6348%    | 42.7464%    | 5.0686%    | 2.5728%    | 0.2927%   | 0.0000% | 2.1665%     |

Jim Bridger Plant Allocation:  
 West Control Area 95.90%  
 East Control Area 4.10%

| DESCRIPTION OF FACTOR          | CAEW      | CAEE      | CAEW      | CAEE      | JBG       | JBE       | WRG       | WRE       | REF # |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------|
| Control Area Energy - West     | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 10.5  |
| Control Area Energy - East     | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 10.4  |
| SNPT                           |           |           |           |           |           |           |           |           |       |
| SYSTEM NET PLANT TRANSMISSION  |           |           |           |           |           |           |           |           |       |
| Control Area Generation - West | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 10.5  |
| Control Area Generation - East | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 10.5  |
| Jim Bridger Generation         | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 10.5  |
| Jim Bridger Energy             | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 10.5  |
| Wheeling Revenue - Generation  | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 10.5  |
| Wheeling Revenue - Energy      | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 10.5  |